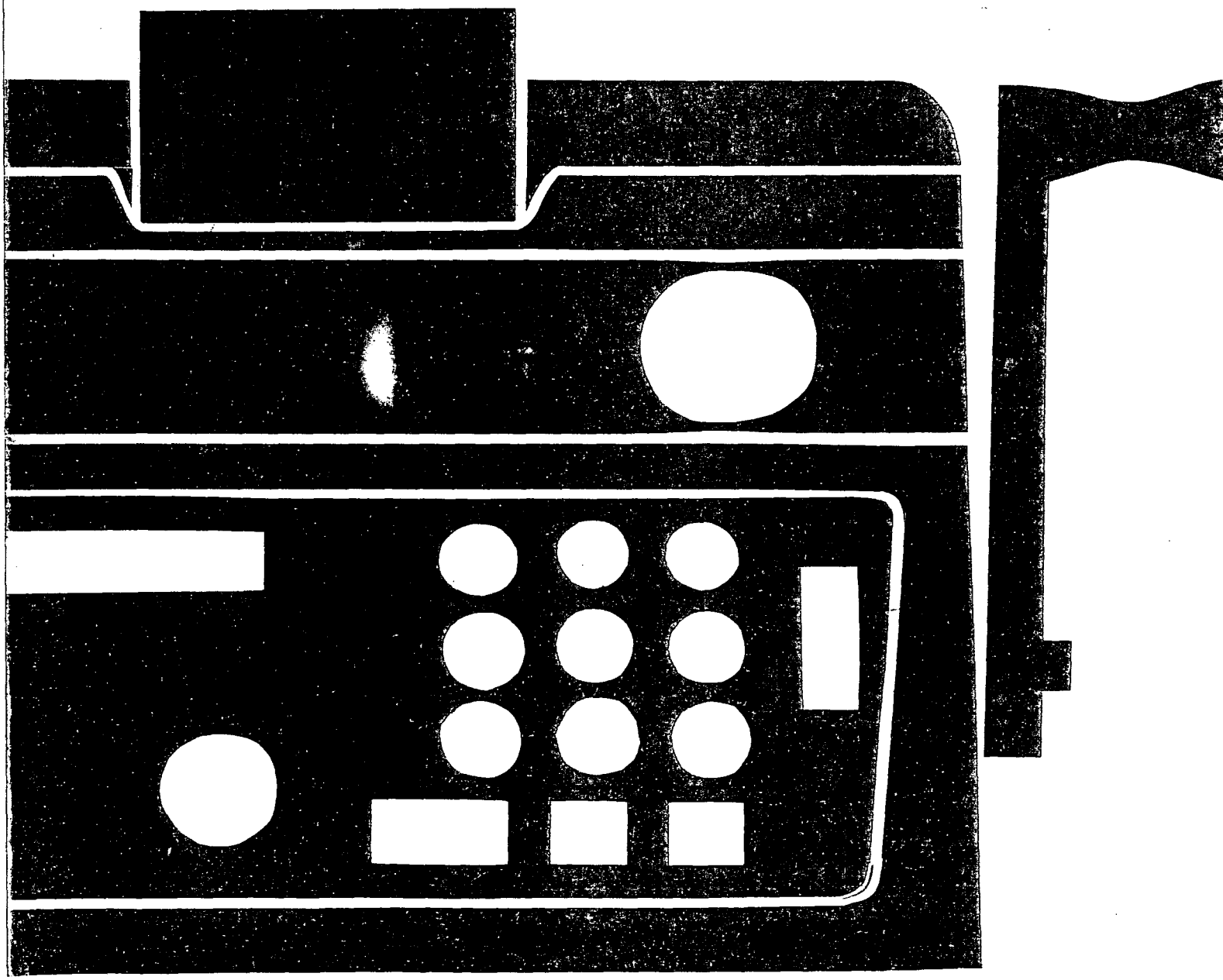
STATISTICS OF INCOME 1975

BUSINESS INCOME TAX RETURNS

Sole Proprietorships
Partnerships

Department of the Treasury
Internal Revenue Service

Publication 438 (7-78)



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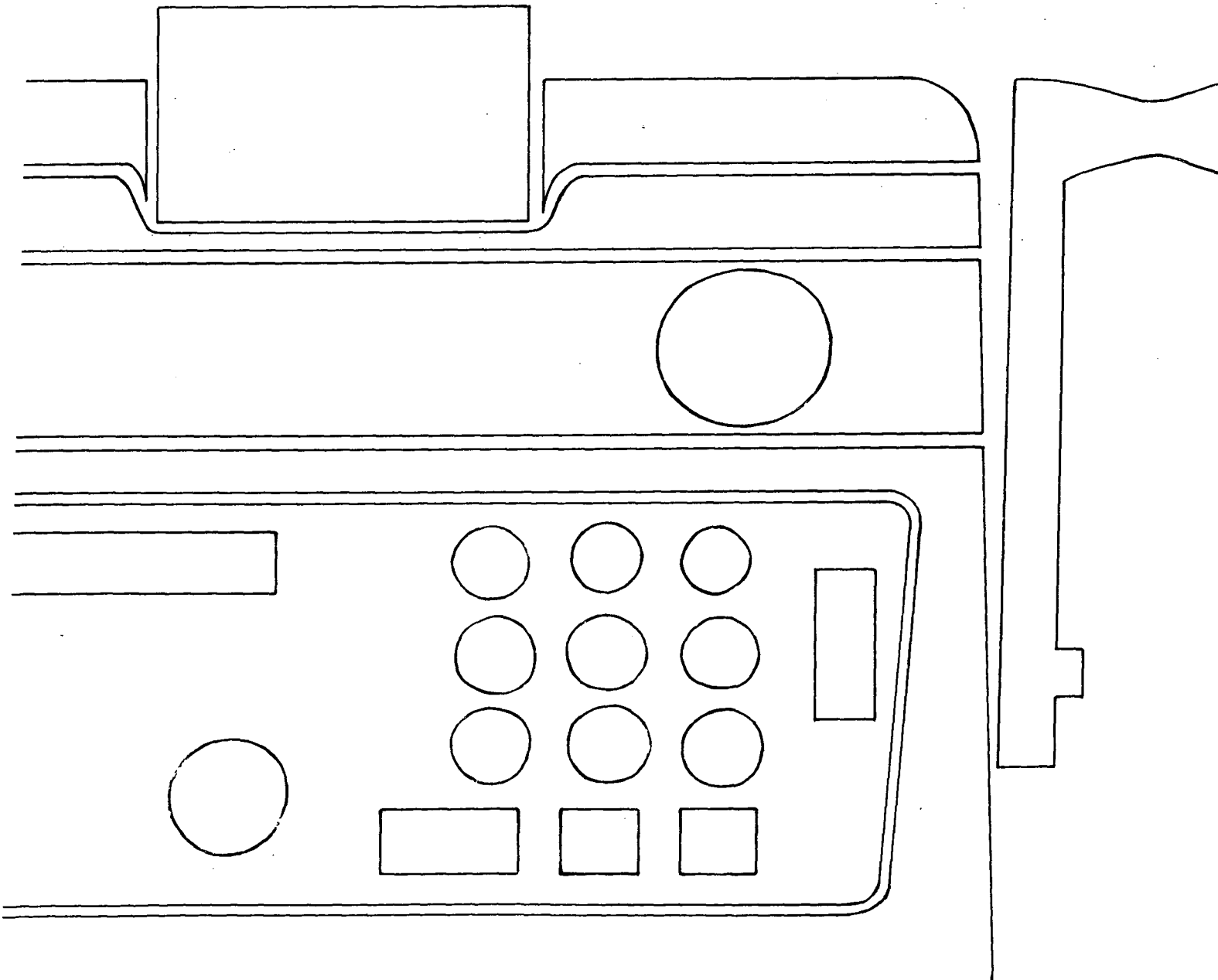
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This report was prepared under the direction of E. J. DiPaolo, Chief, Business and Tax Exempt Statistics Section, Statistics of Income Branch.

Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the review of the tables. The data were abstracted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Covington, Kentucky; Fresno, California; Holtsville, New York; Kansas City, Missouri; Memphis, Tennessee; Philadelphia, Pennsylvania; and Ogden, Utah; and the Data Center in Detroit, Michigan, which also developed the computer systems design and conducted computer processing of the data.



COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

June 12, 1978

The Honorable W. Michael Blumenthal
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, Statistics of Income--1975, Business Income Tax Returns. This report presents income and financial data based on samples of returns of sole proprietorships and partnerships with accounting periods ended July 1975 through June 1976.

Classification of the data by industry and measures of business size are regular features of this annual report. For the first time, statistics are shown on partnership payments to retirement plans. Balance sheet data for partnerships, which are compiled biennially, are also included.

With kind regards,

Sincerely,

Commissioner

Department of the Treasury Internal Revenue Service

Contents

Guide to Tables by Subject, V

Section 1
Sole Proprietorships, 1

Section 2
Partnerships, 201

Section 3
Changes in Law, Industrial Classification, and Explanation of Terms, 323

Section 4
Description of the Sample and Limitations of the Data, 333

Section 5
Forms and Instructions, 337

Section 6
Index, 357

Guide to Tables by Subject

ADJUSTED GROSS INCOME
Sole proprietors (tables 1.6, 1.7), 120, 156

BALANCE SHEET DATA
Partnerships (tables 2.9, 2.10), 304, 310

DEPRECIATION AND DEPRECIABLE ASSETS
Partnerships (table 2.6), 282

FARM PROPRIETORSHIPS
Sole proprietorships (table 1.8), 198

INCOME STATEMENTS
Sole proprietorships (table 1.2), 13
Partnerships (table 2.2, 2.9), 212, 304

INDUSTRY CLASSIFICATION, MAXIMUM DETAIL
Sole proprietorships (table 1.1), 5
Partnerships (table 2.1), 204

NUMBER OF PARTNERS
Partnerships (table 2.7), 293

PAYMENTS TO RETIREMENT PLANS
Partnerships (table 2.11), 321

SIZE CLASSIFICATIONS
Adjusted gross income:
 Sole proprietorships (table 1.6), 120
Business receipts:
 Sole proprietorships (table 1.3), 22
 Partnerships (tables 2.3, 2.6), 220, 282
Net income/deficit:
 Sole proprietorships (table 1.7), 156
Total assets:
 Partnerships (table 2.10), 310

STATE DATA
Sole proprietorships (tables 1.4, 1.5), 52, 68
Partnerships (tables 2.4, 2.5), 240,256

YEAR OF ORGANIZATION
Partnerships (table 2.8), 303

Section 1

Sole Proprietorships

CONTENTS

Industrial activity by State, 3
Business and nonbusiness income, 3
Farm proprietorships, 4

Charts
1A Ten leading proprietorship activities for 1975 compared with 1974, 2
1B Business profits as a percent of adjusted gross income for proprietors in selected industries, 3

Basic Tables
1.1 Receipts, selected deductions, and net income, by industry, 5
1.2 Income statement for selected industries, 13
1.3 Receipts, selected deductions, and net income, by selected industries and size of business receipts, 22
1.4 Receipts, payroll, depreciation, and net income for selected States and selected industries, 52
1.5 Receipts and net income by State and selected industries, 68
1.6 Individuals with sole proprietorship businesses: Adjusted gross income, net income, and income tax, by industry and size of adjusted gross income, 120
1.7 Individuals with sole proprietorship businesses: Adjusted gross income by selected industry and size of income or deficit, 156
1.8 Farm proprietorships: Selected items by farm industry and size of receipts, 198

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 1975 income year. For nearly all taxpayers, the 1975 income year corresponded with the calendar year. A small number, however, reported for noncalendar years which ended during 1975 and 1976.

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 operations in which the owner was the only person involved. For example, the owner of a fleet of taxicabs who conducted a business with the help of a large staff and the person who owned a cab and drove it during spare time to supplement the family income might both be included in the "sole proprietorship" statistics. Similarly, the barber who owned a shop and the barber who was the lessor of one of the chairs in the same shop were each also includible in the statistics. Excluded were sole proprietorship businesses reported on the returns of the fiduciary agents of estates and trusts; however, very little business activity was involved. For 1974, the most recent prior year for which data were published, there were estimated to be 33 thousand fiduciary income tax returns with sole proprietorship data showing a gross profit (business receipts less cost of sales and operations) of $0.6 billion. In contrast, the estimates for sole proprietorships reported on individual tax returns for 1975 were 10.9 million businesses showing gross profit of $151.9 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 1975, a return had to be filed by:

(a) a single person (other than a surviving spouse) under 65 with gross income of at least $2,350 (as compared to a $2,050 filing requirement in 1974);

(b) a single person (other than a surviving spouse) aged 65 or older with gross income of at least $3,100 ($2,800 in 1974);

(c) a surviving spouse under 65 with gross income of at least $2,650 ($2,050 in 1974);

(d) a surviving spouse age 65 or older with gross income of at least $3,400 ($2,800 in 1974);

(e) a married couple, neither of whom filed a separate return, with both spouses under 65 and a combined gross income of at least $3,400 ($2,800 in 1974);

(f) a married couple with one spouse age 65 or older and with a combined gross income of at least $4,150 ($3,550 in 1974);

(g) a married couple with both spouses age 65 or older and with a combined gross income of at least $4,900 ($4,300 in 1974);

(h) a married person (regardless of age) whose spouse was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had a gross income of $750 or more (no change from 1974).

There were two major exceptions to the above filing requirements:

(1) children claimed as dependents on their parents' return had to file if they had $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 income 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, physicians on the staff of a medical school and not engaged in an outside practice, or electricians employed by a manufacturing corporation who did not have a part-time business utilizing their skills as electricians.

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, conversely, 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.

Chart 1A shows the ranking of the ten leading sole proprietorship activities by business receipts and number of businesses for 1975 and compares business receipts and number of businesses for 1974 and 1975. Chart 1B shows a summary of some of the detail from table 1.6 for sole proprietors in some of the larger or more profitable industries.

In general, the sole proprietorship reporting unit was the "business" or "firm," based on ownership. Separate Schedules C (or F) were filed for each business owned by the sole proprietor taxpayer; although if the taxpayer owned more than one business (especially if each was engaged in the same line of activity), a

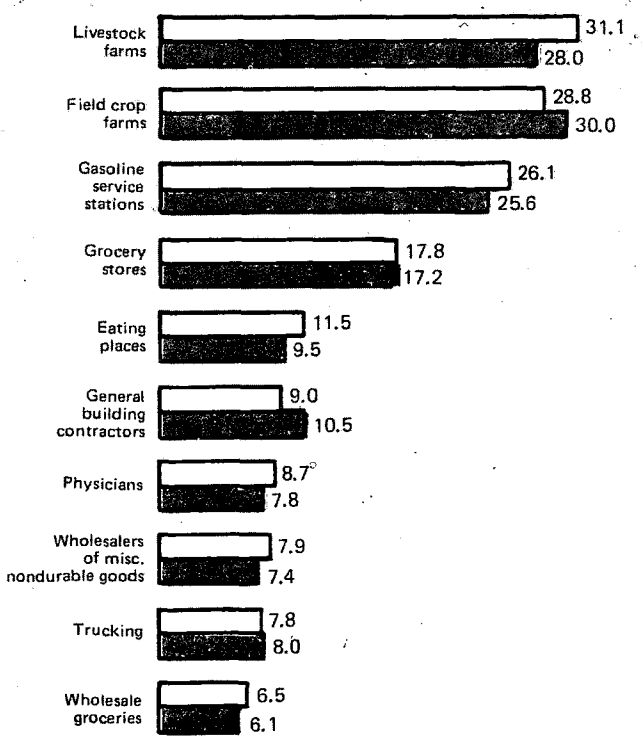
Chart 1A
Sole Proprietorships

Ten leading proprietorship activities for 1975 compared with 1974

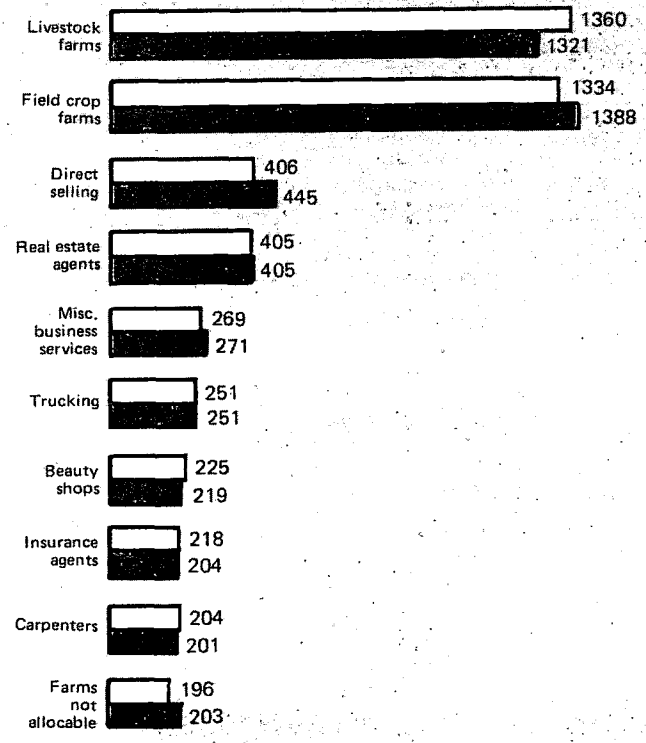
1975
1974

Activity ranked by—

Business Receipts *(Billion dollars)*



Number of Businesses *(Thousands)*



Source: Table 1.1

single Schedule C was sometimes filed depending on how the proprietor kept his or her books of account. Typically, taxpayers filed separate Schedules C (or F) if they were engaged in more than one business especially if the businesses involved different lines of activity. Thus, an individual who owned both a grocery store and a hardware store usually filed a separate Schedule C for each.

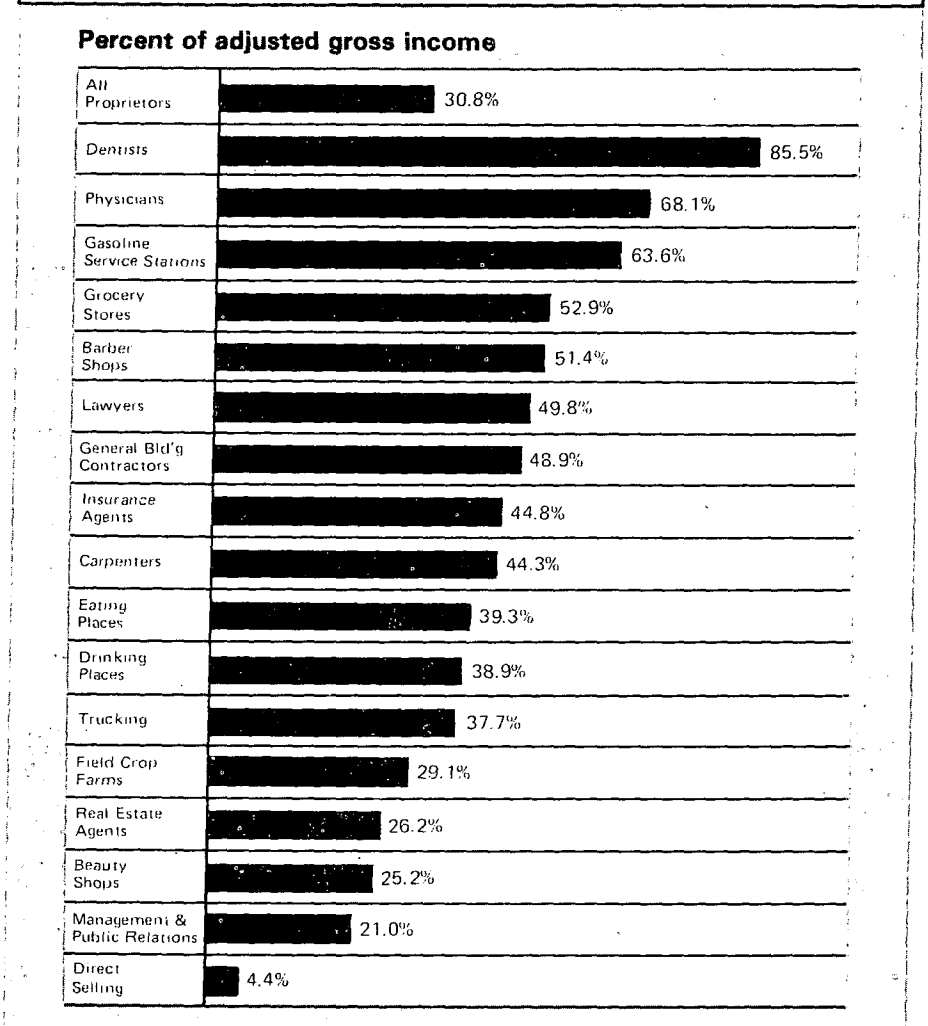
Often the "business"unit coincided with the "establishment" (the reporting unit used in most Bureau of the Census publications), especially in the case of smaller-size businesses, but with several exceptions. If ownership changed during the year, the same business was counted more than once for Statistics of Income, since it had different proprietors each of whom filed a Schedule C (or F) covering that portion of the year they owned the business. Other exceptions are illustrated best by the examples previously given of the barber shop which was two different "businesses," although a single "establishment," and the taxicab driver who had a "business," but no "establishment" or fixed place of business.

The definition of the sole proprietorship reporting unit was complicated in the case of multiple businesses reported on a joint return of husband and wife, depending on whether the businesses were owned by one or both spouses so that the possibility existed of separate Schedules C, for example, being filed for two businesses, in the same line of activity because the husband owned one and the wife the other.

In any case, throughout the statistics, the reporting unit was the number of Schedules C (or F) filed with the return. No attempt was made during statistical processing to cope with taxpayer reporting variations in accounting for multiple businesses reported on a given return. Therefore, if a taxpayer filed a Schedule C for each "establishment" rather than for the business as a whole, this fact is reflected in the statistics.

Chart 1B
Sole Proprietorships

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



Source: Table 1.6

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

Table 1.7 shows similar information cross-classified by size of the net income or deficit 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, and this complicates

the presentation of the data in tables 1.6 and 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 except for "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" means all income included in adjusted gross income except income from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store, the return, adjusted gross income, and tax would be included in the table three times. Under field crop farms and total farms, "Other income" would include the income (or deficit) from the grocery store, and under grocery stores, "Other income" would include the income (or deficit) from the field crop farm. In the "all industries" total, however, the return data are included only once; "Net income (less deficit)" includes the income (or deficit) from both businesses, and "Other income" includes only nonbusiness income such as from investments or salaries.

There are many joint returns in tables 1.6 and 1.7 which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the proprietor of a business and by a wife who worked on a salaried basis, 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.

FARM PROPRIETORSHIPS

Schedule F, Farm Income and Expenses, and Form 4835, Farm Rental Income and Expenses, provided detailed types of farm income (summarized as "business receipts" in this report). Again, for 1975 (as for 1974), two of these detailed sources are shown in the Business Income Tax Returns report.

Table 1.8 shows two sources of farm income and two expense items from Schedule F, Farm Income and Expenses, or Form 4835, Farm Rental Income and Expenses:

(a) agricultural program payments; (b) commodity credit loans; (c) conservation expenses, and (d) land clearing expenses.

Agricultural program payments were comprised of all Government payments, whether received in cash, materials, or services. Government payments included those for approved conservation practices, improvements such as for pollution control, approved forestry practices (such as the planting of trees), and disaster payments. Commodity credit loans represented loans from the Commodity Credit Corporation on commodities which were pledged as collateral. Taxpayers could elect to include the loan as income either in the year the proceeds of the loan were actually received or in the year the commodity was finally sold.

Conservation expenses included expenditures for the leveling and terracing of earth; construction of drainage and irrigation ditches, earthen dams, and ponds; eradication of brush; and planting of windbreaks. The deduction for conservation expenses was limited to 25 percent of gross income from farming. Besides conservation expenses, amounts spent for clearing land to make it suitable for farming were also deductible. This deduction was limited to the lesser of 25 percent of taxable income from farming, or $5,000.

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

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

Industry	Businesses with and without net income							Coefficient of variation (percent)[1]							
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industries	**10,881,969**	**339,221,398**	**15,815,144**	**7,435,330**	**7,255,904**	**33,064,066**	**44,611,260**	**0.5**	**0.7**	**1.3**	**1.1**	**1.8**	**1.2**	**0.7**	**1.6**
All nonfarm industries	**7,759,576**	**273,954,741**	**7,958,143**	**5,423,961**	**3,390,845**	**29,018,942**	**39,636,453**	**0.1**	**0.6**	**1.1**	**1.1**	**1.7**	**1.2**	**0.6**	**1.5**
Agriculture, forestry, and fishing	**3,367,244**	**69,289,670**	**8,155,211**	**2,103,479**	**3,942,600**	**4,688,016**	**5,587,213**	**1.6**	**2.1**	**2.2**	**2.5**	**2.9**	**3.9**	**2.3**	**2.5**
Farms, total	3,122,393	65,266,657	7,857,001	2,011,369	3,865,059	4,045,124	4,974,807	1.7	2.2	2.3	2.6	3.0	4.3	2.4	2.6
Field crop	1,334,421	28,809,120	3,732,948	961,876	1,642,290	1,756,919	5,487,597	2.6	3.2	3.4	3.8	4.8	6.8	3.1	5.7
Fruit, tree nut, and vegetable	159,630	3,786,060	387,036	170,380	169,885	730,601	200,277	7.5	11.1	10.2	10.5	11.1	12.6	11.2	10.8
Horticultural specialty	18,091	416,442	27,594	10,796	8,507	66,484	20,573	18.4	21.5	21.4	20.7	25.8	23.5	25.0	24.9
Livestock	1,359,779	31,105,481	3,472,951	789,494	1,915,265	1,387,228	—360,258	2.6	3.4	3.5	3.9	4.1	6.0	4.5	3.3
Animal specialty	54,705	424,159	66,483	14,464	32,296	58,985	—173,652	10.3	26.7	16.6	38.8	32.6	32.6	33.6	10.5
Farms not allocable	195,767	725,395	149,989	64,359	96,816	64,907	—199,730	6.4	12.3	10.3	12.3	22.8	18.8	13.8	10.8
Farms, operators only, total	2,761,783	62,388,014	7,675,351	1,775,182	3,782,414	3,998,806	3,561,755	1.8	2.3	2.3	2.8	3.0	4.3	2.6	2.6
Field crop	1,037,137	26,429,428	3,601,633	770,243	1,597,433	1,722,550	4,243,522	2.9	3.5	3.5	4.4	4.9	6.9	3.4	5.9
Fruit, tree nut, and vegetable	152,936	3,743,576	385,292	164,869	169,063	730,194	185,120	7.6	11.2	10.2	10.7	11.2	12.6	11.5	10.9
Horticultural specialty	18,051	415,007	26,987	10,530	8,417	65,617	21,699	18.5	21.5	21.7	21.0	26.1	23.8	25.0	25.5
Livestock	1,346,581	30,872,827	3,446,149	774,562	1,904,490	1,358,353	—403,156	2.6	3.4	3.5	3.9	4.2	6.1	4.6	3.3
Animal specialty	54,700	424,152	86,473	14,463	32,293	58,984	—173,630	10.3	26.7	16.6	38.8	32.6	32.6	33.6	10.5
Farms not allocable	152,378	503,024	128,817	40,515	70,718	63,108	—311,800	7.3	16.1	11.1	15.2	14.5	19.3	20.0	10.4
Farms, landlords only, total	360,610	2,878,643	181,650	236,187	82,645	46,318	1,413,052	5.1	6.0	9.3	6.8	25.3	21.3	6.1	23.4
Field crop	297,284	2,379,692	131,315	191,633	44,857	34,369	1,244,075	5.7	6.4	10.7	7.5	12.3	26.6	6.7	23.4
Fruit, tree nut, and vegetable	6,694	42,484	1,744	5,511	822	407	15,157	41.0	36.0	34.5	49.0	48.5	47.0	46.1	73.0
Horticultural specialty	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	13,198	232,654	26,602	14,932	10,775	6,875	42,898	18.0	28.9	27.3	29.6	45.9	40.5	33.8	40.7
Animal specialty	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms not allocable	43,389	222,371	21,172	23,844	26,098	1,799	112,070	13.5	17.0	27.3	21.1	75.0	35.2	18.7	60.1
Agricultural services	181,691	3,363,222	225,858	75,793	60,176	554,768	528,107	4.0	6.3	6.2	10.1	10.7	10.8	6.0	8.0
Veterinary service	14,871	972,580	42,913	22,338	24,590	164,851	306,947	11.2	11.4	14.4	15.5	20.8	17.4	10.7	59.7
Animal services, except veterinary	69,789	449,847	69,585	9,980	12,481	64,136	—138,459	7.0	13.7	10.5	16.3	19.9	29.8	18.4	9.0
Landscape and horticultural services	75,668	1,179,721	72,403	32,164	11,137	229,972	278,914	5.7	11.3	11.5	19.4	20.1	18.3	8.7	22.0
Other agricultural services	21,363	761,074	40,957	11,311	11,968	95,809	80,705	12.6	14.3	15.0	19.3	17.8	26.6	15.2	23.4
Forestry	16,892	171,761	13,897	6,539	4,195	36,971	1,636	17.2	28.9	25.1	26.9	34.2	34.7	27.5	26.7
Fishing, hunting, and trapping	46,268	488,030	58,455	9,778	13,170	51,153	82,663	6.9	11.5	10.2	15.1	20.3	21.7	12.0	15.1
Mining	**55,600**	**3,530,555**	**222,826**	**125,251**	**90,905**	**307,838**	**283,053**	**5.1**	**4.6**	**6.1**	**5.4**	**9.2**	**13.2**	**4.4**	**5.5**
Metal mining	2,005	9,005	1,452	282	(*)	(*)	—7,489	25.5	40.1	30.7	45.5	(*)	(*)	48.7	58.0
Coal mining	699	334,569	29,657	6,712	6,318	50,117	17,275	36.1	15.7	17.1	13.0	26.1	17.7	11.3	24.9
Oil and gas extraction	48,762	2,910,212	167,767	109,111	79,658	207,741	250,532	5.4	4.9	6.6	5.6	10.3	17.9	4.7	5.7
Nonmetallic minerals, except fuels	4,134	276,769	23,750	9,146	4,216	48,150	22,735	18.0	23.1	25.4	29.7	22.1	28.4	25.1	24.9
Construction	**892,244**	**31,012,890**	**1,098,405**	**589,848**	**397,369**	**5,670,784**	**4,388,896**	**1.6**	**2.4**	**3.9**	**3.8**	**4.4**	**3.6**	**2.2**	**5.9**
General building contractors and operative builders	138,605	10,383,165	173,760	140,564	180,974	1,518,673	849,679	4.0	4.3	5.6	6.2	7.6	7.2	4.8	9.3
General building contractors	130,165	9,032,776	159,871	129,913	141,049	1,416,924	770,851	4.1	4.6	5.9	6.5	8.7	7.5	5.0	10.1
Operative builders	8,440	1,350,389	13,889	10,651	39,925	101,749	78,828	14.9	12.9	15.4	21.2	15.6	22.8	15.9	24.6
Heavy construction contractors	22,489	1,870,961	191,485	43,440	34,163	393,377	131,041	9.9	10.4	13.4	11.6	12.9	13.8	11.4	19.5
Highway and street construction	5,824	631,494	63,242	16,390	11,405	128,592	32,052	20.6	17.1	25.4	20.9	23.9	20.9	20.2	41.1
Heavy construction, except highway	16,665	1,239,467	128,243	27,050	22,758	264,785	98,989	11.3	13.0	15.5	13.8	15.2	17.8	13.7	20.6
Special trade contractors	682,455	17,712,819	690,289	388,090	164,895	3,565,653	3,197,564	1.9	3.1	4.7	5.1	6.0	4.6	2.6	8.8
Plumbing, heating, and air conditioning	73,617	3,369,867	89,370	68,799	23,359	605,643	466,335	5.8	7.4	9.2	8.9	10.9	10.1	7.3	24.2
Painting, paper hanging, and decorating	113,906	1,837,666	64,540	49,710	11,251	453,260	467,000	4.7	10.7	23.3	25.5	19.8	16.1	7.3	30.6
Electrical work	51,397	1,952,052	50,981	48,642	18,173	453,138	241,945	6.7	10.2	12.7	13.1	16.3	13.1	9.4	24.9
Masonry, stonework, tile setting, and plastering	65,926	2,239,536	59,708	49,969	17,614	616,246	336,469	6.2	9.3	11.8	12.7	21.8	12.9	8.1	28.3
Carpentering and flooring	204,165	2,629,058	71,796	33,728	16,766	369,559	809,967	3.7	6.3	7.5	15.1	12.8	11.2	5.0	23.3
Roofing and sheet metal work	37,089	1,103,112	33,001	20,947	5,661	182,893	194,159	8.3	11.2	14.1	15.9	18.2	16.0	10.8	39.5
Concrete work	18,413	892,478	28,364	22,716	6,045	207,480	121,663	11.7	15.4	18.1	19.6	34.6	18.1	14.4	41.1
Water well drilling	8,746	428,019	24,324	10,011	5,200	60,701	64,462	17.1	21.9	22.7	31.6	26.3	29.1	19.8	47.0
Miscellaneous special trade contractors	109,196	3,261,031	268,205	83,568	60,826	616,733	495,564	4.8	6.8	8.8	8.6	11.7	9.9	6.9	14.8
Contractors not allocable	48,695	1,045,945	42,871	17,754	17,337	193,081	210,612	7.3	11.4	12.4	15.7	15.4	18.6	10.2	21.5
Manufacturing	**221,642**	**8,678,677**	**422,055**	**185,903**	**119,533**	**1,647,432**	**1,040,261**	**3.4**	**4.5**	**5.6**	**5.6**	**8.5**	**6.0**	**4.5**	**8.4**
Food and kindred products	9,312	973,763	26,143	12,829	12,811	125,823	53,062	25.6	14.3	21.2	17.0	42.4	24.1	19.3	32.1
Textile mill products	2,120	121,839	2,693	2,004	(*)	(*)	14,819	31.2	48.2	42.5	49.6	(*)	(*)	35.0	67.0
Apparel and other textile products	7,089	313,494	4,273	10,185	1,343	130,270	24,965	17.6	20.7	25.8	30.3	25.9	26.9	24.3	50.4
Lumber and wood products, except furniture	59,201	1,956,398	181,498	49,354	39,630	384,344	188,807	7.2	9.4	10.5	11.7	15.4	11.9	9.6	15.2
Furniture and fixtures	5,567	273,471	5,866	6,781	4,551	58,164	21,037	20.2	30.4	25.2	33.4	47.7	32.4	31.4	52.3
Printing, publishing, and allied industries	38,932	1,315,326	49,718	28,759	16,324	245,115	195,961	7.9	10.9	12.7	14.1	18.3	15.7	10.8	19.8
Chemicals and allied products	1,481	75,553	(*)	(*)	(*)	(*)	8,987	41.2	58.8	(*)	(*)	(*)	(*)	48.8	76.2
Leather and leather products	2,094	70,702	4,640	(*)	(*)	9,211	1,156	35.7	44.0	56.8	(*)	(*)	39.1	47.0	50.1
Stone, clay, and glass products	13,800	332,322	19,961	8,454	6,281	52,582	26,606	12.6	20.7	21.0	25.9	27.7	26.0	25.3	28.6
Primary metal industries	2,675	245,775	7,534	4,702	921	41,811	28,192	29.5	32.8	35.0	35.5	40.4	40.8	32.7	63.8

Footnotes at end of table.

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

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

Industry	Businesses with and without net income							Coefficient of variation (percent)[1]							
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Manufacturing—Continued															
Fabricated metal products	8,545	448,648	15,270	11,139	4,227	101,413	74,562	16.0	18.5	20.6	20.6	37.7	23.2	17.8	40.0
Machinery, except electrical	24,737	1,143,588	54,349	24,014	13,521	254,698	221,995	9.6	12.0	13.2	16.2	19.8	16.4	11.2	34.9
Electrical and electronic equipment	6,014	201,212	5,463	3,966	4,070	28,441	26,487	18.6	26.0	25.4	36.3	38.3	31.6	29.6	33.2
Transportation equipment	5,364	260,112	9,786	4,631	2,761	51,012	—628	22.2	29.0	33.5	35.6	30.6	31.1	34.5	33.5
Other manufacturing industries	32,210	906,715	31,927	16,516	10,711	130,889	150,688	8.2	13.3	14.9	15.7	22.3	16.7	12.5	22.6
Manufacturing not allocable	2,501	39,759	962	430	(*)	(*)	3,565	41.1	38.6	40.7	52.0	(*)	(*)	55.0	62.0
Transportation, communication, electric, gas, and sanitary services	**355,255**	**10,008,997**	**1,017,582**	**361,822**	**252,006**	**1,288,565**	**1,260,800**	**2.6**	**3.5**	**4.3**	**4.8**	**5.6**	**6.5**	**3.9**	**7.3**
Local and interurban passenger transit	52,242	562,200	48,620	18,093	12,658	89,845	143,018	6.7	11.9	14.2	18.8	17.4	29.0	9.4	28.2
Taxicabs	33,067	311,620	22,002	11,072	6,529	42,665	69,985	8.4	16.8	17.5	27.1	22.1	52.1	12.1	34.0
Other passenger transportation	19,175	250,580	26,618	7,021	6,129	47,180	73,033	11.1	16.8	21.6	22.6	27.0	28.9	14.6	47.7
Trucking and warehousing	254,162	8,113,509	887,286	316,429	216,206	1,026,361	967,269	3.2	4.0	4.8	5.3	6.2	7.3	4.6	8.8
Trucking, local and long distance	251,193	7,797,944	875,934	309,933	213,756	986,200	942,643	3.2	4.1	4.9	5.3	6.3	7.4	4.6	8.8
Public warehousing and trucking terminals	2,969	315,565	11,352	6,496	2,450	40,161	24,626	27.5	24.5	33.9	40.7	28.3	37.1	24.5	45.5
Water transportation	8,701	194,974	22,088	5,064	9,001	14,589	26,094	15.0	22.4	13.2	41.6	28.2	35.2	25.6	21.0
Air transportation	5,799	81,161	12,725	1,751	3,801	11,619	—5,197	17.6	23.5	19.3	23.0	22.4	30.7	34.6	19.5
Transportation services	11,216	636,031	13,762	8,727	3,121	70,528	47,913	13.6	14.1	31.7	25.0	36.6	26.6	19.8	32.4
Passenger transportation arrangement	8,024	476,089	4,614	4,206	753	49,550	35,963	15.7	17.3	26.4	26.1	27.6	31.0	23.6	38.3
Freight transportation arrangement	1,259	90,910	7,513	3,699	(*)	12,640	9,051	44.5	32.6	54.7	49.5	(*)	75.4	45.5	62.7
Other transportation services	1,933	69,032	1,635	822	(*)	8,338	2,899	33.9	25.4	49.0	53.9	(*)	59.0	42.9	70.2
Communication	3,697	130,982	5,432	3,627	1,665	29,893	27,660	25.7	31.9	30.2	39.3	36.1	43.7	33.6	46.8
Electric and gas services	2,465	53,105	2,507	1,288	990	4,077	7,053	31.9	66.6	32.6	42.4	52.4	67.3	57.6	66.7
Sanitary services	16,973	237,035	25,162	6,843	4,564	41,653	46,990	11.8	20.2	19.8	23.6	30.5	29.3	20.2	27.8
Wholesale and retail trade	**2,193,218**	**148,327,660**	**1,946,570**	**2,538,745**	**960,110**	**10,603,690**	**9,859,533**	**0.9**	**1.1**	**1.7**	**1.8**	**2.5**	**1.8**	**1.3**	**2.9**
Wholesale trade	336,268	33,339,345	391,551	299,705	184,280	1,328,085	2,860,672	2.5	2.2	4.3	4.8	6.2	4.2	2.9	7.3
Motor vehicles and automotive equipment	18,688	2,122,414	33,589	20,089	17,693	122,161	172,292	10.6	9.8	25.7	18.8	20.2	14.7	11.3	26.3
Lumber and construction materials	7,689	741,390	15,784	9,090	4,901	59,025	66,812	16.1	15.3	24.7	23.5	19.8	22.3	17.9	39.3
Electrical goods	7,556	521,647	8,128	4,123	2,680	22,092	61,768	16.2	19.4	23.0	18.8	34.0	21.7	18.6	44.9
Hardware, plumbing, and heating equipment	7,851	538,961	8,002	9,563	4,692	44,622	83,619	16.8	19.4	23.4	34.2	31.7	26.8	17.8	44.4
Farm machinery and equipment	7,787	1,916,925	17,426	17,091	14,994	106,113	112,703	14.7	8.9	12.8	12.6	15.7	12.4	12.2	49.7
Other machinery, equipment, and supplies	26,254	1,893,628	34,136	21,383	27,729	137,660	282,770	9.2	9.9	19.4	15.2	31.1	17.8	9.2	21.8
Other durable goods	51,051	2,907,785	39,726	25,893	17,209	121,443	424,621	6.6	7.3	11.1	14.8	15.1	13.5	7.8	19.4
Drugs, chemicals, and allied products	12,441	437,377	5,740	2,471	1,554	20,905	50,049	14.1	19.7	26.9	25.0	34.4	45.0	18.1	31.1
Apparel, piece goods, and notions	15,743	881,808	10,139	7,526	2,316	62,436	185,028	11.9	13.2	19.4	32.1	27.0	32.1	15.3	32.1
Groceries and related products	37,044	6,549,039	58,566	43,914	19,219	220,624	313,689	7.3	5.7	11.9	14.6	12.6	9.0	7.7	21.9
Farm-product raw materials	11,999	4,981,767	31,075	10,020	19,187	50,040	55,524	12.5	3.7	10.6	8.8	11.3	8.0	11.1	20.1
Alcoholic beverages	3,116	838,027	6,904	9,882	3,052	43,211	49,540	24.1	13.4	19.6	15.5	20.7	14.4	16.1	61.0
Other nondurable goods	76,121	7,912,944	101,659	113,715	41,808	301,290	574,585	5.2	4.7	6.5	8.5	7.8	7.6	6.6	15.3
Wholesalers not allocable	52,928	1,095,633	20,677	4,945	7,246	16,463	427,672	6.5	8.1	16.4	13.3	33.5	21.3	7.8	23.7
Retail trade	1,765,314	112,452,895	1,505,378	2,201,961	756,157	9,135,842	6,724,552	1.0	1.3	1.9	2.0	2.7	1.9	1.6	3.3
Building materials, hardware, garden-supply, and mobile home dealers	56,400	4,861,220	86,634	99,028	71,523	402,287	372,855	6.1	6.6	9.7	9.0	12.2	8.8	7.5	18.2
Building materials and supply stores	14,897	1,619,467	34,446	33,795	22,352	167,550	110,161	11.6	11.5	18.3	16.6	24.7	15.2	12.9	29.6
Hardware stores	22,448	1,904,399	21,910	38,580	18,429	135,088	214,224	9.8	10.5	12.6	13.4	19.4	13.6	11.3	40.2
Retail nurseries and garden supply stores	14,652	550,952	17,072	12,498	6,590	64,932	31,238	12.7	16.7	24.6	27.1	21.6	18.7	21.2	47.0
Mobile home dealers	4,403	786,402	13,206	14,155	24,152	34,717	17,232	21.0							
General merchandise stores	32,964	2,686,621	28,664	45,620	19,256	144,705	171,050	8.2	9.1	11.1	11.5	15.9	12.5	10.8	20.4
Variety stores	9,060	814,538	8,994	11,774	6,269	64,826	61,501	15.1	17.4	19.3	20.2	25.9	20.4	20.5	33.6
Other general merchandise stores	23,904	1,872,083	19,670	33,846	12,987	79,879	109,549	9.8	10.6	13.6	13.9	19.9	15.5	12.3	25.6
Food stores	178,195	21,632,420	221,650	306,549	94,500	1,241,842	991,989	3.5	3.2	4.6	4.5	6.7	5.0	4.2	10.9
Grocery stores	125,852	17,774,918	149,129	243,594	69,016	830,562	704,982	4.1	3.5	4.6	5.0	6.5	4.5	4.6	11.9
Meat and fish markets, and freezer provisioners	11,277	1,345,685	16,294	14,668	4,495	90,172	70,523	13.7	14.4	17.2	19.9	28.9	17.8	16.8	37.9
Fruit stores and vegetable markets	8,768	546,371	8,229	4,422	4,650	13,434	34,832	16.8	20.6	26.0	22.7	41.0	26.4	23.3	64.6
Candy, nut, and confectionery stores	6,771	216,681	3,913	3,751	(*)	12,370	7,650	18.7	31.9	33.9	27.1	(*)	31.8	27.8	59.5
Retail bakeries	14,565	1,017,863	27,379	29,303	8,314	244,305	129,566	13.0	15.0	18.1	17.7	36.4	18.4	15.0	50.3
Other food stores	10,962	730,902	16,706	10,811	5,616	50,999	44,436	13.7	17.5	27.5	24.5	33.9	20.3	23.8	47.8
Automotive dealers and service stations	252,864	37,498,034	275,070	544,858	183,707	2,355,186	1,655,803	2.9	2.6	3.9	4.3	5.2	3.5	3.3	8.9
New and used car dealers	11,850	4,104,335	20,684	35,473	48,624	227,141	94,180	12.0	5.6	9.8	9.1	7.2	8.4	10.5	29.0
Used car dealers	37,337	3,337,223	12,107	29,601	26,982	93,635	117,886	8.1	8.3	15.0	15.7	15.3	16.3	10.9	18.8
Auto and home supply stores	24,312	2,495,482	37,769	45,152	30,098	246,195	190,229	9.5	9.9	11.9	13.1	16.3	12.8	11.7	33.1
Gasoline service stations	161,559	26,130,458	182,968	408,727	51,185	1,702,999	1,207,891	3.7	3.3	4.8	5.2	7.2	4.2	4.0	12.5
Other aircraft, marine, and automotive dealers	17,806	1,430,536	21,542	25,905	26,818	85,216	45,617	10.9	12.4	14.7	18.9	18.4	18.6	16.8	25.4

Footnotes at end of table.

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

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

Industry	Businesses with and without net income							Coefficient of variation (percent)[1]							
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and retail trade—Continued															
Retail trade—Continued															
Apparel and accessory stores	61,806	3,870,729	51,830	82,644	35,033	380,572	366,657	6.0	7.2	10.8	9.6	13.3	8.9	7.7	14.2
Men's and boys' clothing and furnishings stores	5,265	637,066	5,527	12,655	5,745	74,199	68,793	19.0	18.9	30.0	25.6	35.6	22.4	18.9	45.7
Women's ready-to-wear stores	14,840	1,200,899	17,866	26,773	8,642	113,306	101,722	11.6	13.3	18.7	16.0	22.9	15.2	15.1	29.6
Women's accessory and specialty stores	4,174	65,558	862	653	(*)	(*)	—144	23.0	44.3	42.6	51.2	(*)	(*)	56.4	41.3
Family clothing stores	11,404	624,119	7,443	11,049	5,824	50,963	55,468	14.5	17.3	19.6	27.6	32.8	21.0	18.6	27.1
Shoe stores	9,617	736,267	9,053	14,766	10,336	75,748	72,618	16.0	17.4	22.8	23.9	27.9	22.1	18.0	49.4
Furriers and fur shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other apparel and accessory stores	15,163	585,384	11,032	16,261	4,470	55,890	61,624	12.3	15.4	29.8	21.7	30.1	21.1	17.6	27.5
Furniture and home furnishings stores	100,688	6,596,420	96,111	140,907	62,803	682,953	518,375	4.8	5.8	7.1	8.4	9.6	8.5	6.5	15.9
Furniture stores	28,030	2,242,619	35,751	53,167	23,816	240,644	182,266	8.8	10.2	12.4	14.5	17.4	15.0	11.2	27.3
Home furnishing, except appliances	30,623	1,460,811	22,090	21,314	10,643	160,983	137,038	8.8	11.9	13.1	15.7	19.1	16.2	13.1	20.0
Household appliance stores	9,679	933,652	13,064	21,304	11,842	72,420	68,756	14.9	16.1	19.7	23.0	23.7	20.2	17.5	41.1
Radio, television, and music stores	32,356	1,959,338	25,206	45,122	16,502	208,906	130,315	8.6	10.3	13.7	15.2	16.6	16.4	12.4	27.3
Eating and drinking places	265,979	15,482,698	402,553	625,460	149,151	2,647,723	1,052,745	2.9	3.6	4.4	4.4	6.3	4.4	4.2	7.7
Eating places	185,460	11,513,706	297,652	436,613	107,204	2,149,496	760,156	3.5	4.2	5.2	5.3	7.6	4.9	4.9	9.0
Drinking places	80,519	3,968,992	104,901	188,847	41,947	498,227	292,589	5.5	6.8	8.2	7.6	11.4	9.8	8.0	15.2
Miscellaneous retail stores	801,212	19,479,981	334,380	352,329	138,050	1,269,943	1,568,512	1.6	3.2	4.2	4.5	6.4	4.8	3.4	4.8
Drug stores and proprietary stores	19,048	2,907,762	33,380	56,022	16,530	306,656	298,123	9.8	9.4	13.2	11.6	17.7	11.0	10.0	36.8
Liquor stores	24,630	3,364,718	26,109	71,334	17,792	124,483	182,478	9.3	9.0	12.0	11.9	16.8	11.1	10.9	27.9
Used merchandise stores	67,481	1,183,240	30,679	21,173	10,114	71,124	65,253	5.8	10.6	11.5	13.3	17.1	21.6	12.3	11.5
Sporting goods and bicycle shops	31,305	1,290,366	20,246	25,173	13,922	64,507	88,133	8.5	12.1	14.9	19.5	20.1	17.4	13.4	19.6
Book stores	7,560	220,339	2,463	3,889	2,145	11,143	14,966	16.8	32.9	44.1	35.7	61.9	36.9	32.8	32.0
Stationery stores	3,271	278,488	3,159	3,231	2,095	21,983	36,011	25.7	30.1	32.0	36.7	44.0	34.2	30.6	55.0
Jewelry stores	20,244	920,190	11,288	18,383	4,462	68,206	127,569	10.4	13.9	17.6	19.2	24.6	17.6	13.9	31.4
Hobby, toy, and game shops	15,105	127,272	4,243	1,601	874	7,970	5,207	12.3	25.6	23.7	25.4	33.7	38.6	38.0	32.0
Camera and photographic supply stores	2,704	309,414	2,765	3,935	959	16,729	38,117	26.8	29.3	32.3	29.9	42.3	31.2	29.1	79.2
Gift, novelty, and souvenir shops	36,739	937,357	22,009	20,693	7,493	70,565	37,471	7.9	11.8	13.7	15.8	19.5	16.6	15.7	21.0
Luggage and leather goods stores	2,631	26,320	1,060	1,029	(*)	(*)	—88	29.1	34.7	71.4	50.2	(*)	(*)	49.3	64.6
Sewing, needlework, and piece goods stores	13,572	408,195	5,354	12,206	3,530	33,434	15,572	13.2	18.3	25.0	25.3	43.7	22.5	20.4	31.3
Mail order houses	14,412	162,612	5,114	3,191	6,832	20,471	17,118	12.7	22.0	27.4	37.5	64.5	32.6	27.5	28.7
Merchandising machine operators	18,364	401,609	33,221	9,380	4,205	17,317	13,617	11.3	21.4	21.8	29.9	37.2	41.3	21.2	26.1
Direct selling organizations	406,469	2,255,985	33,830	16,114	9,661	31,915	223,976	2.4	6.7	8.6	11.0	13.6	26.1	7.1	6.2
Fuel and ice dealers	10,222	1,073,490	24,286	15,669	7,421	62,838	67,140	14.9	15.0	20.9	21.6	26.6	20.0	17.0	35.7
Florists	28,170	1,192,971	30,667	35,712	14,404	179,420	88,321	9.4	13.4	15.0	15.9	22.1	17.0	15.3	27.1
Cigar stores and stands	3,199	159,649	741	955	(*)	5,085	16,891	28.2	36.1	45.9	52.9	(*)	75.0	35.6	58.1
Other miscellaneous retail stores	76,086	2,260,004	43,766	32,639	14,723	155,179	232,637	5.5	8.6	10.3	12.3	14.4	13.1	9.3	14.0
Retail trade not allocable	15,206	344,772	8,486	4,566	2,134	10,631	26,566	12.6	21.6	34.5	26.2	45.0	31.1	23.5	34.9
Wholesale and retail trade not allocable	91,636	2,535,420	49,641	37,079	19,673	139,763	274,309	5.2	7.8	12.3	16.6	13.9	15.4	8.6	12.1
Finance, insurance, and real estate	**743,906**	**12,137,847**	**539,239**	**287,881**	**668,818**	**687,597**	**3,761,853**	**1.8**	**2.7**	**4.5**	**6.1**	**5.1**	**5.6**	**2.4**	**4.3**
Finance	24,992	783,704	26,155	19,730	49,376	33,557	158,693	8.8	11.0	44.9	47.9	22.1	28.9	10.4	11.3
Banking and miscellaneous finance	1,598	107,524	1,262	926	3,045	6,211	12,482	38.7	27.5	63.1	50.3	37.5	87.7	46.1	28.8
Credit agencies other than banks	3,996	128,450	2,111	1,227	13,042	10,603	20,841	20.9	35.6	34.7	38.0	28.8	49.7	25.7	14.9
Security, commodity brokers, and services	19,398	547,730	22,782	17,577	33,289	16,743	125,370	9.9	12.2	51.4	53.6	30.5	36.0	11.7	14.3
Security brokers and dealers, except underwriting syndicates	10,588	252,816	6,170	2,118	10,688	5,974	68,659	14.0	12.7	29.1	30.8	40.9	40.5	17.0	23.8
Commodity contracts brokers, exchanges, and services	8,810	294,914	16,612	15,459	22,601	10,769	56,711	13.9	19.8	69.6	60.8	40.6	51.3	16.0	17.3
Insurance agents, brokers, and service	218,125	4,364,486	82,766	38,483	45,832	357,592	1,814,421	3.3	4.6	6.7	8.3	12.9	8.1	4.0	11.2
Real estate	500,789	6,989,657	430,318	229,668	573,610	276,448	1,788,739	2.2	3.5	4.8	6.3	5.5	8.1	3.2	5.0
Operators and lessors of buildings	29,684	905,811	184,630	102,681	247,980	49,110	—48,875	8.3	9.0	8.5	11.1	8.9	14.4	14.4	8.1
Lessors, other than buildings	34,817	82,868	27,500	18,398	24,394	7,084	—34,524	14.1	16.7	20.0	23.3	23.6	55.7	21.2	28.5
Real estate agents, brokers, and managers	405,212	4,943,161	175,320	83,254	188,734	151,626	1,750,008	2.3	4.0	5.1	8.2	8.7	10.0	3.5	6.3
Title abstract companies	1,891	45,278	(*)	(*)	(*)	(*)	11,233	34.3	54.6	(*)	(*)	(*)	(*)	33.5	99.8
Subdividers and developers, except cemeteries	8,721	517,420	21,947	17,177	90,589	27,367	—20,941	13.4	15.1	25.5	21.7	15.5	38.6	17.0	12.0
Cemetery subdividers and developers	876	21,461	(*)	(*)	(*)	(*)	8,205	48.7	59.8	(*)	(*)	(*)	(*)	57.3	70.1
Combined real estate, insurance, loans, law offices	19,588	473,658	14,681	7,588	19,840	34,185	123,633	10.6	16.7	16.8	22.9	26.2	26.8	13.6	29.2

Footnotes at end of table.

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

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

Industry	Businesses with and without net income							Coefficient of variation (percent)[1]							
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services	**3,034,056**	**55,997,019**	**2,409,877**	**1,237,313**	**822,358**	**8,172,027**	**18,385,362**	**0.7**	**1.3**	**2.0**	**2.3**	**4.0**	**2.4**	**1.1**	**2.9**
Hotels and other lodging places	80,724	2,288,480	319,520	165,170	222,522	279,480	57,694	5.9	7.4	7.2	8.9	9.7	9.8	9.4	9.7
Hotels	6,759	210,757	21,785	18,367	16,942	39,472	—8,924	19.7	17.5	16.5	19.4	22.8	22.5	31.0	22.4
Motels, motor hotels, and tourist courts	38,840	1,407,655	205,605	98,696	158,042	200,022	32,606	7.5	9.5	8.9	10.2	12.0	12.3	12.2	12.8
Sporting and recreational camps	4,707	84,132	15,396	5,257	5,146	10,038	—5,136	22.6	35.2	35.2	28.2	29.6	44.2	48.7	36.7
Trailering parks and camp sites	13,934	318,946	52,883	25,230	29,499	17,951	20,165	13.3	21.2	21.6	33.3	27.4	31.9	23.1	37.3
Other lodging places	16,484	266,990	23,851	17,620	12,893	11,997	19,981	16.7	23.7	19.3	31.0	36.9	38.7	27.1	26.2
Personal services	605,236	6,876,977	353,124	201,489	96,753	1,373,134	1,658,480	2.0	3.8	4.9	6.0	8.8	6.7	3.2	8.4
Coin-operated laundries and dry cleaning	32,446	637,084	93,396	17,067	25,943	70,464	49,589	8.6	11.5	12.6	12.3	15.7	16.0	15.1	18.2
Other laundry, cleaning, and garment services	52,283	1,117,266	57,832	39,425	16,934	303,729	165,611	6.9	10.7	12.3	15.4	18.8	14.8	10.7	24.5
Photographic studios, portrait	32,265	463,107	25,874	11,451	5,490	61,858	50,241	8.8	18.4	14.3	21.5	31.6	42.9	18.0	18.8
Beauty shops	225,409	2,486,176	88,046	82,090	20,163	684,160	625,632	3.3	6.1	7.1	10.2	12.3	9.2	4.9	16.9
Barber shops	91,820	811,183	18,598	16,542	3,457	111,383	402,331	5.4	9.6	12.1	18.5	20.8	29.8	7.2	36.4
Shoe repair and hat cleaning shops	14,535	199,408	6,557	3,785	1,043	16,566	51,493	13.7	20.3	21.7	23.7	36.5	37.0	18.3	47.3
Funeral service and crematories	10,027	611,633	39,677	18,783	16,629	58,067	115,816	14.8	15.1	17.0	16.6	35.4	22.6	14.3	55.4
Miscellaneous personal services	146,451	551,120	23,144	12,346	7,094	66,907	197,767	4.1	9.2	13.1	21.1	18.4	28.7	8.7	17.3
Business services	562,049	6,730,258	366,189	108,996	101,604	917,038	2,051,766	2.0	3.9	7.7	7.8	10.0	10.4	3.1	7.2
Advertising	23,092	533,395	9,786	3,990	1,332	34,478	124,660	9.9	16.2	28.6	21.6	22.3	28.2	14.2	32.6
Services to buildings	87,959	920,066	32,839	18,136	7,956	230,681	319,751	5.4	11.0	13.1	15.4	18.4	19.2	8.3	29.2
Computer and data processing services	9,411	134,106	5,775	996	1,985	18,441	33,881	14.9	25.6	30.5	32.4	38.3	44.0	23.5	65.2
Management and public relations	148,740	1,609,317	37,273	10,013	18,492	130,366	748,636	3.7	6.6	8.8	13.3	13.8	41.1	5.0	10.2
Equipment rental and leasing	24,123	567,266	175,808	23,305	46,439	68,194	6,035	11.9	16.3	14.9	23.1	19.8	31.4	15.6	19.7
Other business services	268,724	2,966,108	104,708	52,556	25,400	434,878	818,803	2.9	5.9	8.3	10.9	12.0	13.9	5.1	9.5
Automobile repair and services	187,878	6,115,025	223,939	169,407	84,962	1,092,094	746,139	3.6	5.3	5.7	7.4	9.7	7.8	5.3	11.6
Automotive rentals, without drivers	11,192	186,435	47,005	7,389	12,785	11,677	7,410	13.5	23.6	15.6	22.5	23.0	33.7	25.1	22.1
Automobile parking	3,471	72,817	1,451	5,447	4,132	11,190	25,920	28.1	27.4	34.2	33.0	55.7	39.7	32.0	52.9
Automotive top and body repair shops	38,255	1,828,847	44,291	58,000	19,594	442,612	216,543	7.9	10.9	12.0	15.3	19.1	13.6	10.6	29.4
General automotive repair shops	101,803	3,101,199	88,352	77,015	30,770	473,763	359,467	4.9	7.3	7.8	10.1	17.0	11.3	7.5	17.3
Other automotive repair shops	15,803	595,904	14,944	13,465	6,428	119,708	97,404	12.9	16.5	23.0	20.7	29.2	22.8	17.5	44.5
Automotive services, except repair	17,354	329,823	27,896	8,091	11,253	33,144	39,395	11.9	17.0	17.0	22.8	26.3	26.3	18.4	23.8
Miscellaneous repair services	237,906	3,559,887	135,943	77,818	25,075	467,114	715,658	3.2	6.0	6.3	8.9	11.2	11.4	5.7	10.6
Radio and TV repair shops	42,022	563,486	25,175	13,243	4,362	55,578	94,717	7.9	14.2	15.5	16.5	20.3	23.0	14.5	17.8
Electrical repair shops, except radio and TV	31,891	518,305	17,989	10,639	3,683	42,797	116,919	9.1	14.0	13.5	19.3	21.3	28.7	15.0	25.5
Reupholstery and furniture repair	32,469	566,770	16,849	14,511	4,483	105,717	96,789	9.0	16.7	14.0	28.1	34.1	31.5	15.6	25.4
Other miscellaneous repair shops	131,524	1,911,326	75,930	39,425	12,547	263,022	407,233	4.3	8.2	9.0	12.0	16.2	14.2	7.5	15.4
Motion pictures	13,750	459,496	25,474	14,366	5,012	63,208	45,229	12.5	18.3	17.2	27.0	32.5	21.4	16.8	18.5
Motion picture production, distribution, and services	8,956	175,704	15,030	1,530	1,334	14,290	22,859	15.2	26.3	21.1	45.2	28.1	44.3	20.5	20.4
Motion picture theaters	4,794	283,792	10,444	12,836	3,678	48,918	22,370	22.0	24.8	29.0	29.8	43.1	24.4	29.2	41.5
Amusement and recreation services, except motion pictures	233,296	2,640,836	206,586	54,630	39,542	292,001	181,112	3.1	7.9	5.6	9.0	11.2	12.3	5.9	5.9
Producers, orchestras, and entertainers	98,760	958,051	42,391	7,640	3,639	108,981	260,374	4.9	17.2	8.9	27.2	16.9	26.2	7.8	13.2
Billiard and pool establishments	5,653	89,986	4,113	2,592	(*)	(*)	3,846	21.7	38.3	35.2	33.4	(*)	(*)	27.5	80.9
Bowling alleys	1,919	120,179	10,347	6,692	3,137	23,818	15,317	31.6	32.9	33.4	35.0	44.2	42.1	33.4	56.2
Other amusement and recreation services	126,964	1,472,620	149,735	37,706	30,991	153,932	—98,425	4.3	7.9	6.8	9.9	13.0	12.5	9.7	6.3
Medical and health services	392,203	17,511,400	465,337	297,798	146,038	2,392,352	8,746,639	2.0	1.9	3.1	3.2	5.5	3.2	1.7	8.8
Offices of physicians	154,450	8,721,688	194,121	119,512	37,275	1,016,459	4,974,662	2.6	2.3	3.5	4.1	8.4	3.9	2.2	11.5
Offices of dentists	82,735	5,163,534	146,627	94,834	54,065	782,880	2,400,970	4.2	3.9	5.7	5.3	9.3	5.1	3.6	29.6
Offices of osteopathic physicians	3,181	168,357	3,557	2,519	776	16,816	95,827	20.9	17.9	21.2	25.1	37.6	22.5	16.9	82.6
Offices of chiropractors	18,789	550,549	30,969	12,552	9,672	47,328	255,646	11.0	12.6	17.0	22.2	23.4	18.5	12.1	41.8
Offices of optometrists	12,188	828,559	17,611	10,351	6,002	81,014	293,854	11.7	11.5	14.5	15.3	25.9	16.0	10.7	53.5
Registered and practical nurses	54,702	253,005	1,117	926	334	(*)	204,770	6.8	8.8	28.8	31.7	42.9	(*)	9.3	90.6
Nursing and personal care facilities	14,951	793,555	39,301	38,102	30,250	321,181	79,541	12.4	13.2	17.1	13.2	14.8	14.4	16.7	21.5
Hospitals	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical laboratories	878	39,525	866	1,021	(*)	10,389	11,820	41.2	27.7	30.3	33.5	(*)	35.6	26.0	86.7
Dental laboratories	6,469	221,587	4,929	3,143	1,558	17,248	94,778	19.7	20.7	26.7	30.1	47.6	35.7	20.4	90.8
Other medical and health services	43,828	719,714	25,000	12,492	5,155	72,464	333,773	6.7	10.1	14.3	19.1	20.3	23.4	8.8	27.1
Legal services	150,951	4,481,120	107,440	58,770	45,497	556,892	2,218,916	3.4	4.5	7.1	6.1	33.1	6.3	4.2	14.2
Educational services	147,876	731,831	47,287	16,162	9,757	101,035	216,562	4.0	8.9	8.9	14.0	17.5	17.2	8.5	14.1
Engineering and architectural services	74,374	1,475,253	44,352	24,012	15,619	270,621	483,210	5.3	8.6	11.6	13.0	18.3	14.6	7.1	14.1
Accounting, auditing, and bookkeeping services	151,490	1,715,207	54,716	26,927	14,235	274,731	807,467	3.7	6.1	7.1	8.8	14.2	10.7	5.7	40.5
Certified public accountants	26,355	687,984	17,342	11,715	6,871	135,852	330,200	8.2	9.4	11.2	12.1	23.4	13.7	9.1	24.1
Other accounting, auditing, and bookkeeping services	125,135	1,027,223	37,374	15,212	7,364	138,879	477,267	4.2	8.0	9.1	12.5	16.7	16.4	7.4	45.5
Other services	196,323	1,411,249	59,970	21,768	15,742	92,527	456,490	3.3	6.9	9.8	20.1	29.3	21.2	5.8	8.7
Nature of business not allocable	**18,804**	**238,083**	**3,579**	**5,088**	**2,205**	**18,117**	**44,289**	**10.8**	**19.9**	**23.9**	**38.5**	**21.5**	**42.9**	**18.2**	**27.3**

Footnotes at end of table.

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

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

Industry	Businesses with net income							Coefficient of variation (percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All industries	**7,385,833**	**290,787,924**	**10,495,313**	**5,700,240**	**4,055,932**	**27,299,783**	**57,272,242**	**0.6**	**0.7**	**1.6**	**1.2**	**2.3**	**1.3**	**0.7**
All nonfarm industries	**5,734,192**	**240,794,707**	**5,679,625**	**4,368,270**	**2,092,159**	**24,573,369**	**45,624,890**	**0.4**	**0.7**	**1.3**	**1.3**	**2.0**	**1.3**	**0.6**
Agriculture, forestry, and fishing	**1,799,665**	**53,412,820**	**4,987,708**	**1,405,758**	**2,016,256**	**3,280,193**	**12,555,439**	**2.2**	**2.5**	**3.0**	**3.2**	**4.3**	**5.1**	**2.3**
Farms, total	1,651,641	49,973,217	4,815,688	1,331,970	1,963,773	2,726,414	11,647,352	2.4	2.7	3.1	3.3	4.4	5.7	2.4
Field crop	930,395	24,181,209	2,664,432	740,877	1,006,735	1,324,907	7,240,523	3.1	3.6	4.0	4.4	6.1	8.3	3.1
Fruit, tree nut, and vegetable	73,485	3,092,386	219,474	110,803	80,985	520,608	603,469	11.2	13.2	15.3	13.8	18.2	16.0	11.2
Horticultural specialty	7,698	328,453	15,274	7,197	5,667	48,129	54,761	33.7	25.7	31.9	27.5	36.6	28.2	25.0
Livestock	573,267	21,575,939	1,863,495	439,516	848,872	774,313	3,468,017	4.2	4.2	5.2	5.5	6.8	8.8	4.5
Animal specialty	7,881	241,302	20,128	7,168	13,048	29,246	38,422	31.4	44.4	57.0	75.4	75.2	63.3	33.6
Farms not allocable	58,915	553,928	32,885	26,409	8,466	29,211	242,160	12.1	14.4	20.9	19.0	21.5	28.8	13.8
Farms, operators only, total	1,336,998	47,291,260	4,684,646	1,127,343	1,927,716	2,696,588	10,121,556	2.6	2.8	3.1	3.7	4.4	5.8	2.6
Field crop	663,572	21,928,677	2,561,694	570,565	977,741	1,301,670	5,943,040	3.7	3.9	4.1	5.3	6.2	8.5	3.4
Fruit, tree nut, and vegetable	68,951	3,057,731	218,344	108,056	80,662	520,342	584,377	11.5	13.3	15.4	14.1	18.3	16.0	11.5
Horticultural specialty	7,698	328,453	15,274	7,197	5,667	48,129	54,761	33.7	25.7	31.9	27.5	36.6	28.2	25.0
Livestock	564,262	21,389,940	1,846,260	427,389	845,270	769,207	3,407,232	4.2	4.3	5.2	5.6	6.8	8.8	4.6
Animal specialty	7,881	241,302	20,128	7,168	13,048	29,246	38,422	31.4	44.4	57.0	75.4	75.2	63.3	33.6
Farms not allocable	24,634	345,157	22,946	6,968	5,328	27,994	93,724	18.2	20.5	27.7	22.5	25.5	29.9	20.0
Farms, landlords only, total	314,643	2,681,957	131,042	204,627	36,057	29,826	1,525,796	5.5	6.2	10.7	7.1	13.0	16.2	6.1
Field crop	266,823	2,252,532	102,738	170,312	28,994	23,237	1,297,483	6.1	6.6	12.0	7.6	14.0	17.7	6.7
Fruit, tree nut, and vegetable	4,534	34,655	1,130	2,747	323	(*)	19,092	51.4	40.2	38.1	49.3	50.2	(*)	46.1
Horticultural specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Livestock	9,005	185,999	17,235	12,127	3,602	5,106	60,785	21.7	34.2	36.6	35.0	54.5	49.3	33.8
Animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Farms not allocable	34,281	208,771	9,939	19,441	3,138	1,217	148,436	16.2	17.9	26.7	24.6	38.7	42.2	18.7
Agricultural services	108,767	2,956,880	135,283	64,867	43,439	500,593	766,362	4.9	6.9	8.0	11.5	13.3	11.7	6.0
Veterinary service	14,105	966,411	42,323	22,260	24,583	164,827	309,787	11.5	11.5	14.6	15.6	20.8	17.4	10.7
Animal services, except veterinary	16,601	267,962	9,484	3,335	1,910	46,873	59,846	12.9	20.2	23.3	29.8	35.3	40.2	18.4
Landscape and horticultural services	62,408	1,135,342	58,325	30,770	9,289	223,262	295,051	6.3	11.7	13.1	20.2	22.1	18.7	8.7
Other agricultural services	15,653	587,165	25,151	8,502	7,657	65,631	101,678	15.4	16.1	15.7	23.4	20.2	34.8	15.2
Forestry	10,911	83,968	5,509	2,668	1,704	14,270	18,960	24.1	27.5	34.4	40.4	68.4	40.3	27.5
Fishing, hunting and trapping	28,346	398,755	31,228	6,253	7,340	38,916	122,765	9.0	13.0	13.8	20.2	23.9	25.5	12.0
Mining	**36,289**	**2,756,238**	**150,897**	**96,512**	**41,175**	**241,061**	**654,827**	**6.4**	**5.5**	**8.1**	**6.6**	**13.3**	**16.5**	**4.4**
Metal mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Coal mining	237	258,789	15,495	4,828	2,651	35,423	33,000	27.8	15.2	13.8	14.1	17.3	19.9	11.3
Oil and gas extraction	33,410	2,262,966	115,783	83,298	35,609	164,368	588,011	6.7	5.9	9.0	6.9	15.2	22.4	4.7
Nonmetallic minerals, except fuels	2,424	227,414	19,266	8,233	2,711	39,950	32,471	23.8	25.7	30.8	32.8	31.6	32.9	25.1
Construction	**758,346**	**26,991,317**	**863,191**	**494,757**	**268,210**	**4,715,062**	**4,898,675**	**1.7**	**2.5**	**4.3**	**4.2**	**4.9**	**3.8**	**2.2**
General building contractors and operative builders	110,219	8,565,438	130,877	111,299	110,276	1,215,499	1,052,754	4.5	4.7	6.5	7.0	8.7	7.3	4.8
General building contractors	103,182	7,446,983	120,275	101,858	83,661	1,134,327	950,350	4.6	5.0	6.9	7.3	9.7	7.7	5.0
Operative builders	7,037	1,118,455	10,602	9,441	26,615	81,172	102,404	16.2	14.2	18.4	23.8	19.5	24.1	15.9
Heavy construction contractors	17,333	1,508,744	149,112	33,035	26,474	294,447	177,544	11.3	11.6	15.8	13.5	15.5	16.1	11.4
Highway and street construction	4,175	485,912	49,827	11,598	8,803	82,742	47,677	23.6	19.3	30.1	24.6	28.5	22.8	20.2
Heavy construction, except highway	13,158	1,022,832	99,285	21,437	17,671	211,705	129,867	12.9	14.5	18.4	15.9	18.3	20.6	13.7
Special trade contractors	588,470	15,947,561	548,715	335,590	119,754	3,031,625	3,439,181	2.0	3.2	4.8	5.6	6.3	4.8	2.6
Plumbing, heating, and air conditioning	61,457	3,055,723	76,404	62,093	18,501	528,027	506,981	6.3	7.7	9.6	9.4	11.8	10.7	7.3
Painting, paper hanging, and decorating	102,421	1,670,386	54,536	44,685	9,051	389,722	490,362	5.0	11.4	26.8	28.1	22.6	17.8	7.3
Electrical work	39,257	1,717,541	43,147	41,241	13,920	379,175	274,880	7.7	10.8	13.9	14.3	18.7	14.1	9.4
Masonry, stonework, tile setting, and plastering	57,724	1,913,231	46,153	38,155	9,023	468,078	365,621	6.7	9.7	10.7	12.7	20.4	13.3	8.1
Carpentering and flooring	188,423	2,492,341	62,204	30,935	13,492	324,233	837,577	3.8	6.5	7.6	16.1	13.4	11.7	5.0
Roofing and sheet metal work	33,646	1,036,049	30,828	19,453	5,038	167,509	200,552	8.7	11.7	14.9	16.7	19.8	16.7	10.8
Concrete work	15,279	826,585	24,855	19,952	4,894	184,067	126,739	12.7	16.4	20.1	21.1	41.7	19.3	14.4
Water well drilling	7,727	412,077	22,573	9,625	4,321	58,531	66,693	17.9	22.7	24.2	32.8	29.3	30.1	19.8
Miscellaneous special trade contractors	82,536	2,824,628	188,015	69,451	41,514	532,283	569,776	5.6	7.4	9.0	9.6	12.6	10.6	6.9
Contractors not allocable	42,324	969,574	34,487	14,833	11,706	173,491	229,196	7.9	12.1	13.7	17.9	18.7	20.1	10.2
Manufacturing	**153,790**	**7,672,296**	**328,866**	**155,481**	**86,027**	**1,385,272**	**1,254,477**	**4.0**	**4.8**	**6.6**	**6.2**	**9.1**	**6.4**	**4.5**
Food and kindred products	5,672	855,829	18,663	11,003	5,443	109,542	64,748	19.5	15.7	26.0	19.1	24.8	27.1	19.3
Textile mill products	1,816	121,562	2,673	2,004	(*)	(*)	14,982	34.0	48.3	42.8	49.6	(*)	(*)	35.0
Apparel and other textile products	5,072	257,304	2,930	6,965	969	93,638	33,554	20.4	22.8	26.4	35.3	32.0	29.4	24.3
Lumber and wood products, except furniture	41,890	1,774,667	145,177	42,688	31,386	345,618	246,650	8.7	10.3	12.1	13.2	18.4	12.9	9.6
Furniture and fixtures	3,952	200,195	4,761	5,182	3,616	43,601	24,619	24.3	31.2	29.2	38.8	56.3	36.7	31.4
Printing, publishing, and allied industries	29,347	1,191,645	40,450	25,057	10,422	216,705	224,262	9.0	11.5	14.5	15.3	19.3	17.1	10.8
Chemicals and allied products	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Leather and leather products	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Stone, clay, and glass products	6,930	284,862	14,659	6,791	4,645	41,390	36,924	17.3	22.7	24.2	28.7	30.1	26.6	25.3
Primary metal industries	2,088	240,549	7,030	4,206	900	41,277	29,731	32.5	33.5	36.9	38.3	41.3	41.3	32.7

Footnotes at end of table.

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

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

Industry	Businesses with net income							Coefficient of variation (percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Manufacturing—Continued														
Fabricated metal products	6,459	406,816	12,034	9,465	3,239	83,051	90,248	18.2	19.7	23.0	23.1	46.3	24.3	17.8
Machinery, except electrical	20,502	982,543	44,975	18,523	9,268	201,657	236,117	10.4	12.3	14.1	15.8	23.0	15.3	11.2
Electrical and electronic equipment	3,288	194,921	4,024	3,722	3,914	27,793	33,135	24.4	26.8	32.6	38.6	39.8	32.4	29.6
Transportation equipment	1,972	178,385	3,731	3,343	(*)	29,444	23,269	33.7	37.6	49.9	47.0	(*)	42.7	34.5
Other manufacturing industries	21,508	825,500	24,277	14,541	9,607	112,984	174,565	10.1	14.5	17.7	17.1	24.2	18.5	12.5
Manufacturing not allocable	1,675	37,866	649	(*)	(*)	(*)	5,246	55.9	40.3	48.7	(*)	(*)	(*)	55.0
Transportation, communication, electric, gas, and sanitary services	**266,350**	**8,104,763**	**668,642**	**264,087**	**164,056**	**985,555**	**1,588,441**	**3.1**	**3.9**	**4.9**	**5.3**	**6.6**	**7.4**	**3.9**
Local and interurban passenger transit	45,384	509,816	40,836	15,271	9,670	78,622	157,535	7.3	12.7	15.5	19.5	17.4	32.2	9.4
Taxicabs	27,892	273,298	18,260	8,831	5,283	35,252	80,898	9.3	18.3	20.1	28.7	24.0	61.1	12.1
Other passenger transportation	17,492	236,518	22,576	6,440	4,387	43,370	76,637	11.7	17.4	22.9	24.2	25.4	30.7	14.6
Trucking and warehousing	190,894	6,466,134	581,665	227,715	143,652	759,384	1,220,500	3.7	4.5	5.4	5.9	7.3	8.3	4.6
Trucking, local and long distance	188,605	6,173,586	571,964	221,726	141,778	723,516	1,194,164	3.7	4.5	5.5	5.9	7.4	8.5	4.6
Public warehousing and trucking terminals	2,289	292,548	9,701	5,989	1,874	35,868	26,336	30.7	26.2	38.8	43.9	33.8	41.0	24.5
Water transportation	4,418	142,836	5,544	2,111	1,508	6,371	50,865	21.4	27.2	29.0	53.9	30.1	37.0	25.6
Air transportation	2,775	47,680	4,138	901	1,157	6,190	8,059	26.0	30.7	38.0	32.8	38.1	39.9	34.6
Transportation services	7,208	536,808	8,633	7,526	2,168	62,559	61,073	17.0	15.3	43.3	28.4	47.9	29.5	19.8
Passenger transportation arrangement	5,433	393,577	2,248	3,316	359	41,835	46,707	19.4	19.1	27.9	31.1	31.6	35.9	23.6
Freight transportation arrangement	401	81,581	(*)	3,475	(*)	12,538	10,322	66.5	34.9	(*)	52.5	(*)	76.0	45.5
Other transportation services	1,374	61,650	(*)	735	(*)	8,186	4,044	41.3	28.5	(*)	59.5	(*)	60.0	42.9
Communication	2,682	127,184	4,621	3,406	1,217	28,381	30,721	30.2	32.8	34.8	41.7	44.6	46.0	33.6
Electric and gas services	1,929	46,369	1,747	746	(*)	3,474	7,542	38.1	75.8	40.9	38.8	(*)	77.1	57.6
Sanitary services	11,060	227,936	21,458	6,411	3,842	40,574	52,146	15.1	21.0	22.9	25.0	34.4	30.0	20.2
Wholesale and retail trade	**1,486,025**	**130,224,922**	**1,508,364**	**2,107,431**	**722,448**	**8,955,516**	**11,653,850**	**1.1**	**1.2**	**1.9**	**2.0**	**2.8**	**1.9**	**1.3**
Wholesale trade	262,656	30,003,970	321,798	273,547	145,902	1,180,125	3,126,005	2.8	2.3	4.6	5.1	7.2	4.6	2.9
Motor vehicles and automotive equipment	14,663	1,908,806	25,173	18,175	13,867	112,544	180,814	11.8	10.4	25.5	20.5	19.7	15.6	11.3
Lumber and construction materials	5,958	698,635	14,164	8,616	4,420	55,741	74,496	18.1	16.1	26.6	24.7	21.5	23.5	17.9
Electrical goods	5,528	480,054	6,626	3,709	2,642	20,414	68,462	18.6	20.5	25.8	20.0	34.5	23.0	18.6
Hardware, plumbing, and heating equipment	6,332	490,703	7,172	8,748	4,035	38,107	86,745	18.8	20.5	25.4	37.0	35.0	29.5	17.8
Farm machinery and equipment	6,679	1,762,280	15,617	14,397	12,048	93,251	122,242	15.9	9.3	13.9	11.9	16.9	13.4	12.2
Other machinery, equipment, and supplies	22,181	1,828,153	30,350	20,643	25,744	133,776	299,632	10.2	10.2	21.4	15.7	33.5	18.3	9.2
Other durable goods	40,402	2,661,131	30,197	23,191	12,998	108,722	457,835	7.4	7.6	12.3	16.3	16.5	14.8	7.8
Drugs, chemicals, and allied products	7,725	397,673	4,701	1,505	1,370	6,688	57,299	17.9	21.2	31.8	27.1	38.5	34.6	18.1
Apparel, piece goods and notions	12,094	806,321	8,584	7,258	1,984	59,512	196,985	13.5	13.6	21.0	33.2	30.5	33.5	15.3
Groceries and related products	32,293	6,073,813	51,402	40,499	15,821	204,417	328,770	7.9	5.9	12.9	15.7	12.4	9.5	7.7
Farm-product raw materials	6,573	3,964,164	19,688	6,833	11,616	36,958	94,505	15.7	4.0	13.1	9.2	12.8	8.8	11.1
Alcoholic beverages	2,426	762,607	5,467	9,070	2,837	37,622	51,849	27.0	13.5	14.0	16.0	21.6	13.4	16.1
Other nondurable goods	57,896	7,136,126	84,299	106,724	32,107	257,447	650,020	6.0	5.0	7.0	9.0	8.3	8.2	6.6
Wholesalers not allocable	41,906	1,033,504	18,358	4,179	4,413	14,926	456,351	7.2	8.4	18.0	14.4	20.6	23.1	7.8
Retail trade	1,166,993	98,226,476	1,153,815	1,805,824	565,153	7,662,768	8,173,192	1.3	1.4	2.1	2.2	3.1	2.1	1.6
Building materials, hardware, garden supply and mobile home dealers	41,051	4,138,262	65,130	81,685	53,802	331,990	440,125	7.1	7.0	10.5	9.8	14.5	9.9	7.5
Building materials and supply stores	10,938	1,375,866	23,748	26,284	15,380	137,172	127,637	13.2	12.4	19.6	18.1	30.5	17.1	12.9
Hardware stores	18,352	1,739,495	19,852	35,815	17,475	117,266	229,438	10.7	10.8	13.4	14.2	20.4	14.4	11.3
Retail nurseries and garden supply stores	8,687	452,386	12,331	9,479	4,440	52,904	48,845	16.1	20.2	25.5	23.9	49.8	27.6	19.6
Mobile home dealers	3,074	570,515	9,199	10,107	16,507	24,648	34,205	26.8	19.2	31.7	32.2	28.1	20.7	21.2
General merchandise stores	25,031	2,373,904	25,751	38,443	14,887	127,638	191,547	9.4	9.8	12.1	12.9	18.2	13.7	10.8
Variety stores	6,300	741,509	8,240	9,853	5,170	56,799	69,617	17.8	18.7	20.7	22.5	30.0	22.5	20.5
Other general merchandise stores	18,731	1,632,395	17,511	28,590	9,717	70,839	121,930	11.1	11.4	14.9	15.6	22.9	16.9	12.3
Food stores	140,727	19,190,220	183,021	266,948	72,682	1,079,703	1,126,744	3.9	3.5	5.1	4.9	7.5	5.3	4.2
Grocery stores	98,208	15,686,013	120,485	209,799	51,244	712,990	806,497	4.6	3.8	4.9	5.5	6.9	4.6	4.6
Meat and fish markets, and freezer provisioners	9,511	1,276,572	14,010	13,679	4,275	81,449	78,457	15.0	14.8	18.6	20.9	30.3	18.1	16.8
Fruit stores and vegetable markets	7,228	452,691	5,700	3,458	2,325	8,704	39,870	18.7	22.7	29.3	24.6	46.6	28.2	23.3
Candy, nut, and confectionery stores	5,606	176,968	3,012	2,454	(*)	6,640	15,999	20.5	37.6	40.9	30.6	(*)	37.5	27.8
Retail bakeries	13,210	946,008	25,298	27,527	7,792	225,503	130,927	13.6	15.8	19.1	18.6	38.6	19.5	15.0
Other food stores	6,964	651,968	14,516	10,031	5,221	44,417	54,994	17.0	19.2	31.3	26.2	36.3	22.7	23.8
Automotive dealers and service stations	198,551	33,618,631	231,479	470,641	146,304	2,095,429	1,892,218	3.3	2.8	4.2	4.7	5.4	3.7	3.3
New and used car dealers	8,405	3,682,885	18,081	29,815	41,529	197,545	114,446	13.3	5.9	10.3	9.5	7.4	9.1	10.5
Usec car dealers	24,664	2,768,328	9,139	25,650	18,580	79,365	170,662	9.9	9.2	16.7	17.8	18.2	18.3	10.9
Auto and home supply stores	17,801	2,213,339	31,058	39,574	21,629	212,169	213,357	10.9	10.5	12.6	14.0	15.1	13.1	11.7
Gasoline service stations	137,405	23,836,609	160,611	357,044	44,624	1,542,514	1,311,332	4.0	3.5	5.1	5.6	7.7	4.4	4.0
Other aircraft, marine, and automotive dealers	10,276	1,117,470	12,590	18,558	19,942	63,836	82,421	14.2	13.8	18.1	22.7	21.5	20.4	16.0

Footnotes at end of table.

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

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

Industry	Businesses with net income							Coefficient of variation (percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Wholesale and retail trade—continued														
Retail trade—continued														
Apparel and accessory stores	41,158	3,428,970	40,606	69,631	28,521	330,958	447,062	7.2	7.9	12.2	10.8	15.6	9.7	7.7
Men's and boys' clothing and furnishings stores	3,789	596,661	4,960	11,174	5,196	69,348	73,059	20.0	19.9	32.7	28.0	38.4	23.2	18.9
Women's ready-to-wear stores	10,393	1,035,815	13,544	22,761	6,229	91,725	126,965	13.6	14.8	19.2	17.8	28.0	17.5	15.1
Women's accessory and specialty stores	1,384	50,042	(*)	(*)	(*)	(*)	7,556	38.8	56.4	(*)	(*)	(*)	(*)	58.4
Family clothing stores	7,270	554,036	5,907	8,223	4,029	42,130	71,646	18.1	19.1	22.5	35.0	43.5	24.2	18.6
Shoe stores	7,830	666,835	6,927	12,204	9,768	73,008	80,129	17.8	18.5	25.2	25.6	29.3	22.7	18.0
Furriers and fur shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other apparel and accessory stores	9,376	505,156	6,918	14,277	3,188	45,340	81,046	15.3	17.1	35.9	24.2	38.6	23.8	17.6
Furniture and home furnishings stores	69,866	5,698,723	76,915	117,844	48,024	580,245	611,159	5.6	6.3	7.8	9.0	10.6	9.3	6.5
Furniture stores	19,840	1,930,013	27,015	42,272	16,400	202,498	227,854	10.3	11.1	13.7	16.2	19.6	16.6	11.2
Home furnishings, except appliances	19,857	1,279,234	18,191	18,790	8,772	142,166	157,387	10.7	13.0	14.9	17.4	21.4	17.8	13.1
Household appliance stores	8,990	908,864	12,722	20,592	11,487	69,658	70,780	15.6	16.5	20.2	23.7	24.4	20.9	17.5
Radio, television and music stores	21,179	1,580,612	18,987	36,190	11,365	165,923	155,138	10.4	11.3	15.3	15.5	18.3	18.6	12.4
Eating and drinking places	181,711	12,525,989	292,946	470,107	105,277	2,019,892	1,361,817	3.6	4.0	4.9	4.9	7.6	4.9	4.2
Eating places	125,936	9,318,756	219,194	330,943	77,609	1,664,625	983,942	4.3	4.7	5.8	6.0	9.1	5.6	4.9
Drinking places	55,775	3,207,233	73,752	139,164	27,668	355,267	377,875	6.6	7.5	9.2	8.5	13.4	10.3	8.0
Miscellaneous retail stores	459,028	16,959,062	234,204	287,109	94,420	1,090,098	2,063,209	2.2	3.5	5.1	5.0	6.8	5.3	3.4
Drug stores and proprietary stores	16,788	2,706,943	31,084	51,089	14,642	277,034	308,798	10.3	9.8	13.9	12.0	19.4	11.5	10.0
Liquor stores	19,914	3,065,722	21,436	61,959	13,942	104,279	198,636	10.1	9.5	12.0	12.9	18.3	11.7	10.9
Used merchandise stores	34,986	944,730	17,053	15,063	5,315	58,168	132,425	8.1	12.3	16.9	16.9	23.4	25.4	12.3
Sporting goods and bicycle shops	17,960	1,087,767	13,845	15,345	10,513	53,977	117,842	11.1	13.6	18.2	19.3	23.6	19.7	13.4
Book stores	4,250	190,791	1,886	2,984	(*)	10,035	20,942	22.0	37.4	55.9	41.1	(*)	40.7	32.8
Stationery stores	3,028	273,120	2,977	3,111	2,095	20,719	36,775	27.5	30.6	33.7	37.9	44.0	35.8	30.6
Jewelry stores	13,703	826,822	8,332	15,555	4,291	57,021	149,634	12.5	14.9	19.5	20.7	25.5	18.0	13.9
Hobby, toy, and game shop	5,908	95,593	2,286	1,015	470	6,346	15,526	19.5	32.6	34.0	32.7	47.5	44.0	38.0
Camera and photographic supply stores	2,247	309,231	2,384	3,935	959	16,729	39,295	28.9	29.3	33.9	29.8	42.3	31.2	29.1
Gift, novelty, and souvenir shops	20,761	672,360	12,518	13,345	3,780	47,595	82,866	10.8	13.6	18.1	19.5	24.0	19.4	15.7
Luggage and leather goods stores	1,288	16,362	(*)	(*)	(*)	(*)	2,772	40.0	48.0	(*)	(*)	(*)	(*)	49.3
Sewing, needlework, and piece goods stores	7,272	296,933	3,323	9,306	1,150	23,829	37,495	18.1	22.9	33.2	31.7	32.3	28.2	20.4
Mail order houses	4,292	126,387	2,676	2,681	2,104	19,454	35,938	21.4	26.1	31.8	44.0	50.3	34.0	27.5
Merchandising machine operators	8,463	328,467	16,493	7,800	1,573	16,633	30,844	16.1	24.3	29.6	35.4	36.8	43.0	21.2
Direct selling organizations	223,632	1,823,816	18,086	11,132	5,972	28,338	360,257	3.3	7.9	12.6	14.7	20.2	29.2	7.1
Fuel and ice dealers	7,501	1,014,605	22,377	12,935	4,838	59,402	71,916	16.8	15.7	22.5	22.9	28.8	21.0	17.0
Florists	18,337	1,018,682	24,247	30,278	9,639	146,362	116,647	11.6	15.2	17.2	17.9	24.4	19.6	15.3
Cigar stores and stands	2,613	159,127	739	950	(*)	5,069	17,096	31.3	36.2	46.0	53.2	(*)	75.2	35.6
Other miscellaneous retail stores	46,085	2,001,604	32,253	28,376	10,481	138,542	287,505	7.1	9.3	12.9	13.9	17.3	13.8	9.3
Retail trade not allocable	9,870	292,715	3,763	3,416	1,236	6,815	39,311	15.2	24.7	43.9	32.2	46.4	38.2	23.5
Wholesale and retail trade not allocable	56,376	1,994,476	32,751	28,060	11,393	112,623	354,653	6.6	8.6	16.1	20.2	17.7	17.5	8.6
Finance, insurance and real estate	**537,374**	**10,296,393**	**305,432**	**163,262**	**236,178**	**514,445**	**4,484,192**	**2.1**	**2.8**	**6.2**	**9.1**	**7.8**	**6.4**	**2.4**
Finance	17,870	634,322	20,519	16,977	24,161	28,153	234,296	10.4	12.9	56.8	55.5	40.0	33.8	10.4
Banking and miscellaneous finance	1,294	85,293	1,199	789	(*)	(*)	16,230	43.4	25.6	66.3	57.5	(*)	(*)	46.1
Credit agencies other than banks	2,736	116,855	1,607	1,068	6,033	10,073	36,001	25.1	38.9	42.8	43.4	50.6	52.3	25.7
Security, commodity brokers, and services	13,840	432,174	17,713	15,120	17,931	12,223	182,065	11.8	14.8	65.5	62.1	51.2	47.1	11.7
Security brokers and dealers, except underwriting syndicates	7,793	194,978	2,989	1,280	3,047	4,970	94,060	16.3	14.6	32.5	33.2	29.7	48.3	17.0
Commodity contracts brokers; exchanges; and services	6,047	237,196	14,724	13,840	14,884	7,253	88,005	17.0	24.2	78.0	67.8	61.3	72.2	16.0
Insurance agents, brokers, and services	179,365	4,066,654	72,715	34,192	39,416	326,957	1,904,920	3.7	4.5	7.3	8.2	14.5	8.4	4.0
Real estate	340,139	5,595,417	212,198	112,093	172,601	159,335	2,344,976	2.7	3.9	6.5	9.9	8.5	10.0	3.2
Operators and lessors of buildings	11,947	437,435	64,534	44,364	52,191	24,008	96,749	12.9	13.4	14.7	20.1	13.0	26.9	14.4
Lessors, other than buildings	17,386	44,578	4,383	5,678	2,804	474	21,915	23.7	19.6	24.3	27.8	38.7	32.4	21.2
Real estate agents, brokers, and managers	288,914	4,342,375	119,722	48,396	77,258	93,519	2,007,943	2.7	4.3	6.6	10.9	11.3	11.8	3.5
Title abstract companies	1,664	45,200	(*)	(*)	(*)	(*)	11,286	36.5	54.7	(*)	(*)	(*)	(*)	33.5
Subdividers and developers, except cemeteries	5,187	280,793	6,583	7,652	26,983	5,593	57,153	17.7	19.1	33.5	43.3	32.3	49.6	17.0
Cemetery subdividers and developers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Combined real estate, insurance, loans, law offices	14,277	423,632	10,756	5,454	11,297	28,671	141,607	12.7	17.9	20.4	27.1	32.5	29.4	13.6

Footnotes at end of table.

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

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

Industry	Businesses with net income							Coefficient of variation (percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Services	**2,334,060**	**51,108,270**	**1,680,275**	**1,010,824**	**520,828**	**7,209,979**	**20,125,183**	**.8**	**1.3**	**2.2**	**2.4**	**4.7**	**2.8**	**1.1**
Hotels and other lodging places	40,907	1,578,618	160,385	98,572	94,987	178,367	268,990	8.8	9.7	10.3	12.5	13.9	13.6	9.4
Hotels	2,265	117,781	6,998	6,346	4,781	18,678	19,043	30.9	26.7	27.3	25.1	41.1	32.1	31.0
Motels, motor hotels, and tourist courts	18,677	962,648	104,795	61,884	69,010	131,588	155,344	10.7	12.6	12.6	13.8	17.2	16.9	12.2
Sporting and recreational camps	1,343	55,826	7,180	2,255	(*)	(*)	11,396	39.4	50.9	69.5	54.8	(*)	(*)	48.7
Trailering parks and camp sites	8,569	230,667	28,884	19,918	13,124	11,762	40,366	17.3	25.9	26.4	41.0	27.4	38.6	23.1
Other lodging places	10,053	211,676	12,528	8,169	6,995	10,125	42,841	24.5	28.6	27.4	33.2	57.9	45.1	27.1
Personal services	503,069	6,003,170	256,715	164,097	67,755	1,133,200	1,813,792	2.2	3.9	5.6	6.4	11.0	7.1	3.2
Coin-operated laundries and dry cleaning	18,204	457,280	52,743	11,533	13,668	46,076	82,158	11.5	14.4	16.8	15.7	21.2	21.3	15.1
Other laundry, cleaning, and garment services	40,754	937,980	42,509	29,369	11,958	235,300	192,326	7.8	11.7	13.9	15.7	21.5	17.0	10.7
Photographic studios, portrait	15,948	319,276	13,907	7,623	2,377	27,134	75,293	12.4	17.2	19.3	22.4	36.1	27.7	18.0
Beauty shops	195,937	2,216,397	70,158	69,917	15,231	585,340	664,860	3.6	6.0	7.8	11.2	13.6	9.5	4.9
Barber shops	88,243	806,348	18,075	16,119	3,320	111,289	403,974	5.5	9.6	12.4	18.9	21.5	29.8	7.2
Shoe repair and hat cleaning shops	12,410	193,390	5,684	3,371	997	15,081	54,883	15.0	20.9	23.9	25.8	38.1	39.7	18.3
Funeral service and crematories	8,742	571,950	36,648	17,344	15,605	53,080	120,907	15.6	15.7	18.0	17.4	37.5	23.8	14.3
Miscellaneous personal services	122,831	500,549	16,991	8,821	4,599	59,900	219,391	4.5	9.8	16.2	23.2	19.1	31.7	8.7
Business services	434,038	6,120,894	224,806	87,915	55,647	816,521	2,362,936	2.2	4.1	8.7	8.8	11.3	11.3	3.1
Advertising	17,721	513,238	6,209	3,397	1,128	33,103	134,722	11.3	16.7	24.8	23.3	25.2	29.4	14.2
Services to buildings	81,293	871,285	30,618	17,099	7,572	205,294	329,137	5.7	11.2	13.8	16.1	19.3	19.3	8.3
Computer and data processing services	7,259	131,972	4,047	821	1,153	17,561	43,130	17.1	26.0	42.7	37.2	61.2	46.1	23.5
Management and public relations	115,682	1,511,890	26,234	8,119	8,401	118,277	835,358	4.2	7.0	11.1	16.0	15.5	45.2	5.0
Equipment rental and leasing	10,738	405,448	85,473	14,077	20,411	51,268	87,603	13.4	20.4	19.8	31.3	25.8	38.7	15.6
Other business services	201,345	2,687,061	72,225	44,402	16,982	391,018	932,986	3.4	6.3	10.9	12.5	15.9	15.2	5.1
Automobile repair and services	143,072	5,241,867	156,027	133,190	56,052	874,461	872,558	4.1	5.8	6.7	7.5	10.7	8.5	5.3
Automotive rentals, without drivers	5,098	133,280	23,956	3,718	5,638	8,786	25,503	19.1	30.9	22.6	32.9	29.7	41.9	25.1
Automobile parking	3,446	67,630	932	4,662	2,312	10,982	26,390	28.3	29.0	39.7	36.8	79.7	40.4	32.0
Automotive top and body repair shops	31,980	1,621,445	35,248	44,013	13,781	368,854	240,723	8.7	11.6	12.9	13.6	18.6	14.7	10.6
General automotive repair shops	76,333	2,585,338	64,748	62,366	22,216	356,340	427,282	5.7	8.0	8.9	11.3	18.3	12.0	7.5
Other automotive repair shops	13,432	566,388	13,041	12,465	4,916	110,832	100,972	14.0	17.2	25.2	22.1	29.8	24.4	17.5
Automotive services, except repair	12,783	267,786	18,102	5,966	7,189	20,667	51,688	14.0	19.6	21.4	28.0	29.6	26.3	18.4
Miscellaneous repair services	173,718	3,173,753	99,515	67,404	19,924	417,468	788,373	3.8	6.3	6.6	9.7	11.9	12.0	5.7
Radio and TV repair shops	27,124	514,790	17,893	11,450	4,017	47,501	107,448	9.9	15.4	15.9	18.4	21.7	24.8	14.5
Electrical repair shops, except radio and TV	25,474	484,709	14,081	8,622	2,966	40,701	122,311	10.3	14.6	15.6	19.2	23.3	30.0	15.0
Reupholstery and furniture repairs	24,012	491,013	13,147	13,688	3,940	97,111	107,899	10.5	18.5	16.5	29.7	38.5	33.9	15.6
Other miscellaneous repair shops	97,108	1,683,241	54,394	33,644	9,001	232,155	450,715	5.0	8.5	9.3	12.9	16.0	14.6	7.5
Motion pictures	7,034	394,759	14,675	10,997	2,831	53,452	79,502	16.7	20.4	24.0	31.1	35.7	23.8	16.8
Motion picture production, distribution, and services	4,261	161,142	6,496	1,352	612	13,896	52,393	20.9	28.5	35.8	50.8	46.0	45.6	20.5
Motion picture theaters	2,773	233,617	8,179	9,645	2,219	39,556	27,109	27.7	28.3	32.3	34.7	43.8	27.9	29.2
Amusement and recreation services, except motion pictures	137,353	2,134,264	95,008	38,899	19,075	227,224	572,895	4.2	9.6	8.6	12.0	17.4	15.5	5.9
Producers, orchestras, and entertainers	74,278	888,443	32,198	7,084	2,730	103,456	301,956	5.7	18.5	10.7	29.2	20.2	27.5	7.8
Billiard and pool establishments	4,446	82,600	2,486	2,249	(*)	(*)	9,761	24.4	41.5	42.8	36.8	(*)	(*)	27.5
Bowling alleys	1,779	109,738	8,968	5,913	2,859	20,746	15,936	33.8	35.6	37.2	38.9	48.0	47.3	33.4
Other amusements and recreation services	56,850	1,053,483	51,356	23,653	12,706	98,495	245,242	6.6	10.4	12.7	14.3	23.1	18.2	9.7
Medical and health services	351,726	17,187,577	428,926	280,789	133,180	2,304,117	8,845,202	2.1	1.9	3.1	3.2	5.8	3.3	1.7
Offices of physicians	136,237	8,614,987	178,968	115,064	34,748	1,002,009	5,026,426	2.7	2.3	3.4	4.1	8.8	3.9	2.2
Offices of dentists	78,924	5,146,351	143,753	94,380	53,521	780,138	2,408,523	4.2	4.0	5.8	5.3	9.4	5.2	3.6
Offices of osteopathic physicians	3,059	168,048	3,528	2,518	776	16,658	96,199	21.5	17.9	21.4	25.1	37.6	22.7	16.9
Offices of chiropractors	16,826	521,592	26,250	9,816	7,892	44,577	260,801	11.7	12.6	14.9	15.7	21.2	18.8	12.1
Offices of optometrists	11,266	822,958	15,775	10,214	5,511	80,439	295,892	12.0	11.6	15.0	15.5	26.8	16.1	10.7
Registered and practical nurses	53,940	252,545	1,014	915	328	(*)	205,200	6.9	8.8	30.5	32.1	43.6	(*)	9.3
Nursing and personal care facilities	10,821	674,857	32,209	31,230	23,990	268,589	91,478	14.4	15.2	20.0	15.6	17.8	16.9	16.7
Hospitals	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical laboratories	753	38,177	679	968	(*)	9,557	13,286	45.8	28.4	31.6	35.0	(*)	37.8	26.0
Dental laboratories	5,881	219,415	4,611	3,113	1,420	17,248	97,229	19.9	20.9	27.8	30.4	51.3	35.7	20.4
Other medical and health services	33,992	698,366	21,924	11,512	4,796	69,638	348,311	7.4	10.3	14.5	20.4	21.0	24.2	8.8
Legal services	125,758	4,352,459	94,439	53,639	31,875	526,242	2,300,549	3.7	4.6	7.8	6.3	44.9	6.6	4.2
Educational services	115,193	652,353	32,497	11,656	6,700	85,118	265,998	4.6	9.8	11.6	16.9	20.9	19.4	8.5
Engineering and architectural services	57,209	1,377,718	33,476	21,290	11,031	244,874	517,912	6.1	9.1	12.5	14.3	21.0	15.9	7.1
Accounting, auditing, and bookkeeping services	130,013	1,681,838	48,955	25,647	12,879	270,683	838,911	4.0	6.2	7.7	9.1	15.3	10.8	5.7
Certified public accountants	21,893	681,929	16,330	11,341	6,552	135,224	333,706	8.8	9.4	11.7	12.4	24.4	13.8	9.1
Other accounting, auditing, and bookkeeping services	108,120	999,909	32,625	14,306	6,327	135,459	505,205	4.5	8.1	10.0	13.0	18.2	16.8	7.4
Other services	114,970	1,209,000	34,851	16,729	8,892	78,252	597,565	4.3	7.3	13.8	25.4	42.9	23.7	5.8
Nature of business not allocable	**13,934**	**200,905**	**1,938**	**2,128**	**754**	**12,700**	**57,158**	**12.6**	**22.0**	**34.3**	**51.6**	**40.9**	**53.0**	**18.2**

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

[1] This is the standard error of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 and 16 through 22 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

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 agriculture 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 Income												
Number of businesses	10,881,969	7,759,576	3,367,244	3,122,393	1,334,421	159,630	1,359,779	54,705	213,858	69,789	75,668	99,394
Business receipts, total	339,221,398	273,954,741	69,289,670	65,266,657	28,809,120	3,786,060	31,105,481	424,159	1,141,837	449,847	1,179,721	2,393,445
Income from sales and operations	337,609,217	272,342,560	69,266,785	65,266,657	28,809,120	3,786,060	31,105,481	424,159	1,141,837	444,492	1,179,311	2,376,325
Other business income	1,612,181	1,612,181	22,885	—	—	—	—	—	—	5,355	410	17,120
Business deductions, total	294,610,138	234,318,288	63,702,457	60,291,850	23,321,523	3,585,783	31,465,739	597,811	1,320,994	588,306	900,807	1,921,494
Cost of sales and operations, total	185,745,453	146,261,435	40,701,700	39,484,018	13,278,811	2,467,916	22,499,336	412,945	825,010	127,578	412,941	677,163
Inventory, beginning-of-year	15,747,510	14,366,697	1,448,034	1,380,813	293,010	19,882	996,258	15,197	56,466	14,469	9,981	42,771
Purchases	125,290,006	117,722,352	8,202,193	7,567,654	707,243	230,325	6,400,266	81,215	148,605	63,159	128,394	442,986
Cost of labor	12,836,207	8,791,083	4,275,779	4,045,124	1,756,919	730,601	1,367,228	56,985	131,391	23,156	139,955	67,544
Material and supplies	10,554,863	9,090,638	1,681,525	1,464,225	570,218	145,119	667,934	17,903	63,051	13,973	108,397	94,930
Other costs	38,481,378	11,868,705	26,756,789	26,612,673	10,249,365	1,371,622	14,236,280	256,121	499,285	34,353	36,243	73,520
Less: Inventory, end-of-year	17,164,511	15,576,040	1,662,620	1,586,471	297,944	29,633	1,168,630	16,476	73,788	21,532	10,029	44,588
Depreciation	15,815,144	7,958,143	8,155,211	7,857,001	3,732,948	387,036	3,472,951	86,483	177,583	69,585	72,403	156,222
Taxes	7,435,330	5,423,961	2,103,479	2,011,369	961,876	170,380	789,494	14,464	75,155	9,980	32,164	49,966
Rent	9,961,068	6,676,314	2,369,988	2,284,754	1,271,371	136,160	835,877	8,644	32,702	13,358	20,060	51,816
Repairs	6,488,189	3,044,175	3,583,767	3,444,014	1,733,677	169,544	1,440,285	26,293	74,215	11,252	31,472	97,029
Salaries and wages	20,227,859	20,227,859	412,237	—	—	—	—	—	—	40,980	90,017	281,240
Insurance	4,645,471	3,503,812	1,237,643	1,141,659	595,932	73,798	433,775	16,468	21,686	11,183	34,039	50,762
Legal and professional fees	1,164,048	1,164,048	21,202	—	—	—	—	—	—	3,076	5,671	12,455
Commissions	2,225,830	2,225,830	20,830	—	—	—	—	—	—	2,398	1,385	17,047
Amortization	48,520	47,930	2,657	590	151	15	386	(*)	(*)	(*)	(*)	2,051
Pension and profit-sharing plans	131,267	125,296	8,014	5,971	4,092	216	1,494	(*)	(*)	(*)	(*)	1,467
Employee benefit programs	178,387	170,650	10,177	7,737	2,072	768	4,814	(*)	68	(*)	(*)	832
Interest	7,255,904	3,390,845	3,942,600	3,865,059	1,642,290	169,885	1,915,265	32,296	105,323	12,481	11,137	53,923
Bad debts	471,686	471,686	7,120	—	—	—	—	—	—	(*)	4,504	2,507
Depletion	404,499	401,266	3,535	3,233	2,761	(*)	426	(*)	(*)	(*)	—	(*)
Other business deductions	33,411,483	33,225,038	1,122,297	186,445	95,542	10,035	71,636	115	9,117	286,194	182,919	466,739
Net income (less deficit)	44,611,260	39,636,453	5,587,213	4,974,807	5,487,597	200,277	−360,258	−173,652	−179,157	−138,459	278,914	471,951
Net income	57,272,242	45,624,890	12,555,439	11,647,352	7,240,523	603,469	3,468,017	38,422	296,921	59,846	295,051	553,190
Deficit	12,660,982	5,988,437	6,968,226	6,672,545	1,752,926	403,192	3,828,275	212,074	476,078	198,305	16,137	81,239
Businesses With Net Income												
Number of businesses	7,385,833	5,734,192	1,799,665	1,651,641	930,395	73,485	573,267	7,881	66,613	16,601	62,408	69,015
Business receipts, total	290,767,924	240,794,707	53,612,820	49,973,217	24,181,209	3,092,386	21,575,939	241,302	882,381	267,962	1,135,342	2,036,299
Income from sales and operations	289,478,000	239,504,783	53,396,551	49,973,217	24,181,209	3,092,386	21,575,939	241,302	882,381	264,794	1,134,998	2,023,542
Other business income	1,289,924	1,289,924	16,269	—	—	—	—	—	—	3,168	344	12,757
Business deductions, total	233,495,682	195,169,817	40,857,381	38,325,865	16,940,686	2,488,917	18,107,922	202,880	585,460	208,116	840,291	1,483,109
Cost of sales and operations, total	151,388,171	125,744,894	26,632,601	25,643,277	9,831,248	1,795,129	13,429,982	143,755	443,163	70,303	400,470	518,551
Inventory, beginning-of-year	12,408,577	11,514,737	937,287	893,840	230,226	(*)	609,604	(*)	33,080	1,607	9,799	32,041
Purchases	106,926,701	102,117,086	5,295,819	4,809,615	561,541	214,688	3,884,701	36,079	112,606	16,939	126,238	343,027
Cost of labor	10,075,009	7,348,595	2,931,312	2,726,414	1,324,907	520,608	774,313	29,246	77,340	20,833	135,476	48,589
Material and supplies	8,667,152	7,719,735	1,133,654	947,417	423,663	99,823	377,210	7,501	39,220	6,775	105,080	74,382
Other costs	26,968,080	9,606,708	17,479,086	17,361,372	7,550,746	962,954	8,557,775	71,624	218,273	26,354	33,724	57,636
Less: Inventory, end-of-year	13,657,348	12,561,967	1,144,557	1,095,381	259,835	(*)	773,621	(*)	37,356	2,205	9,847	37,124
Depreciation	10,495,313	5,679,625	4,987,708	4,815,688	2,664,432	219,474	1,863,495	20,128	48,159	9,484	58,325	104,211
Taxes	5,700,240	4,368,270	1,405,758	1,331,970	740,877	110,803	439,516	7,168	33,606	3,335	30,770	39,683
Rent	6,903,246	5,360,513	1,607,208	1,542,733	957,428	107,558	462,464	3,873	11,410	4,958	16,547	42,970
Repairs	4,447,615	2,275,286	2,271,458	2,172,329	1,225,689	117,996	795,256	8,249	25,139	2,022	27,398	69,709
Salaries and wages	17,224,774	17,224,774	348,881	—	—	—	—	—	—	26,040	87,786	235,055
Insurance	3,615,225	2,861,416	824,086	753,807	447,347	48,798	241,843	6,629	9,190	3,464	31,891	34,924
Legal and professional fees	935,137	935,137	17,911	—	—	—	—	—	—	1,540	5,305	11,066
Commissions	1,854,653	1,854,653	6,103	—	—	—	—	—	—	(*)	1,345	3,687
Amortization	31,951	31,833	2,158	118	102	(*)	(*)	(*)	(*)	—	—	(*)
Pension and profit-sharing plans	122,226	117,443	6,826	4,783	3,952	142	622	(*)	(*)	(*)	(*)	1,467
Employee benefit programs	152,283	148,249	6,179	4,034	1,782	704	1,479	(*)	(*)	—	(*)	556
Interest	4,055,932	2,092,159	2,016,256	1,963,773	1,006,735	80,985	848,872	13,048	14,133	1,910	9,289	41,284
Bad debts	312,087	312,087	6,869	—	—	—	—	—	—	(*)	4,469	2,372
Depletion	314,574	311,537	3,038	3,037	2,658	—	379	—	(*)	—	—	(*)
Other business deductions	25,942,255	25,851,939	714,341	90,316	58,436	7,324	24,014	(*)	541	83,875	164,617	375,533
Net income	57,272,242	45,624,890	12,555,439	11,647,352	7,240,523	603,469	3,468,017	38,422	296,921	59,846	295,051	553,190

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, tile setting, 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 Income													
Number of businesses	55,600	48,762	6,838	892,244	161,094	682,455	73,617	113,906	51,397	65,926	204,165	173,444	48,695
Business receipts, total	3,530,555	2,910,212	620,343	31,012,890	12,254,126	17,712,819	3,369,867	1,837,666	1,952,052	2,239,536	2,629,058	5,684,640	1,045,945
Income from sales and operations	3,459,770	2,842,781	616,989	30,851,029	12,146,473	17,669,895	3,354,617	1,836,721	1,949,266	2,236,472	2,625,967	5,666,852	1,034,661
Other business income	70,785	67,431	3,354	161,861	107,653	42,924	15,250	945	2,786	3,064	3,091	17,786	11,284
Business deductions, total	3,247,502	2,659,680	587,822	26,623,994	11,273,406	14,515,255	2,903,532	1,370,666	1,710,107	1,903,067	1,819,091	4,808,792	835,333
Cost of sales and operations, total	675,752	482,915	192,837	17,027,857	8,189,734	8,362,999	1,948,474	576,599	1,115,262	1,159,014	1,063,179	2,498,471	475,124
Inventory, beginning-of-year	14,309	10,509	3,800	1,057,480	673,951	368,510	130,188	12,813	68,004	30,173	32,488	94,844	15,019
Purchases	143,271	84,972	58,299	5,407,620	1,882,380	3,419,375	1,151,207	113,410	566,704	295,593	362,260	930,201	105,865
Cost of labor	106,455	59,831	46,624	3,326,206	1,245,763	1,977,402	322,747	228,035	270,050	364,858	214,593	577,119	103,041
Material and supplies	63,481	40,020	23,461	4,713,832	2,338,732	2,200,427	337,288	185,242	223,322	333,656	367,747	753,172	174,673
Other costs	367,125	302,721	64,404	3,543,563	2,701,651	754,152	126,797	52,408	84,319	149,485	123,470	237,673	87,760
Less: Inventory, end-of-year	18,889	15,138	3,751	1,020,844	652,743	356,867	119,753	13,309	77,137	14,751	37,379	94,538	11,234
Depreciation	222,626	167,767	54,859	1,098,405	365,245	690,289	89,370	64,540	50,981	59,708	71,796	353,694	42,871
Taxes	125,251	109,111	16,140	589,848	184,004	388,090	68,799	49,710	48,642	49,869	33,728	137,242	17,754
Rent	86,955	49,063	37,892	357,057	116,955	223,941	27,441	35,366	18,632	19,363	20,951	102,168	16,161
Repairs	78,792	43,983	34,809	397,923	128,314	257,639	21,927	33,157	9,412	19,304	14,836	159,003	11,970
Salaries and wages	201,383	147,910	53,473	2,344,578	666,287	1,588,251	282,896	225,225	183,088	251,388	154,966	490,688	90,040
Insurance	39,201	26,549	12,652	566,610	175,473	372,027	63,956	49,587	35,760	42,029	38,643	141,652	19,110
Legal and professional fees	22,191	19,129	3,062	111,779	46,205	60,841	9,807	5,436	8,133	9,571	5,989	21,905	4,733
Commissions	7,243	4,887	2,356	183,194	104,602	69,400	3,096	10,292	3,530	6,131	12,015	34,336	9,192
Amortization	279	178	(*)	2,817	661	2,149	(*)	—	(*)	(*)	—	(*)	(*)
Pension and profit-sharing plans	948	476	472	16,986	5,286	11,638	3,006	627	1,397	1,037	(*)	4,638	(*)
Employee benefit programs	2,316	1,101	1,215	62,912	19,322	42,901	10,685	3,517	5,662	5,344	(*)	14,343	1,289
Interest	90,905	79,658	11,247	397,369	215,137	164,895	23,359	11,251	18,173	17,614	16,766	77,732	17,337
Bad debts	7,469	6,256	1,213	60,957	22,118	38,167	13,185	1,169	4,299	335	6,134	13,045	(*)
Depletion	377,158	353,060	24,098	3,119	916	1,769	(*)	—	(*)	(*)	(*)	(*)	(*)
Other business deductions	1,309,033	1,167,637	141,396	3,402,583	1,033,147	2,240,859	335,759	302,190	206,513	261,122	376,169	759,106	128,577
Net income (less deficit)	283,053	250,532	32,521	4,388,896	980,720	3,197,564	466,335	467,000	241,945	336,469	809,967	875,848	210,612
Net income	654,827	588,011	66,816	4,898,675	1,230,298	3,439,181	506,981	490,362	274,880	365,621	837,577	963,760	229,196
Deficit	371,774	337,479	34,295	509,779	249,578	241,617	40,646	23,362	32,935	29,152	27,610	87,912	18,584
Businesses With Net Income													
Number of businesses	36,289	33,410	2,879	758,346	127,552	588,470	61,457	102,421	39,257	57,724	188,423	139,188	42,324
Business receipts, total	2,756,238	2,262,966	493,272	26,991,317	10,074,182	15,947,561	3,055,723	1,670,386	1,717,541	1,913,231	2,492,341	5,098,339	969,574
Income from sales and operations	2,703,814	2,212,445	491,369	26,871,825	10,004,156	15,909,372	3,040,599	1,669,513	1,714,903	1,910,895	2,490,702	5,082,760	958,295
Other business income	52,424	50,521	1,903	119,492	70,024	38,189	15,124	873	2,638	2,336	1,639	15,579	11,279
Business deductions, total	2,101,411	1,674,955	426,456	22,092,642	8,843,884	12,508,380	2,548,742	1,180,024	1,442,661	1,547,610	1,654,764	4,134,579	740,378
Cost of sales and operations, total	531,884	370,999	160,885	14,268,551	6,503,395	7,333,524	1,716,499	521,917	930,553	971,888	971,424	2,221,243	431,632
Inventory, beginning-of-year	13,458	10,065	(*)	763,271	472,347	286,297	111,733	8,606	47,681	12,510	18,637	86,930	4,627
Purchases	131,453	79,410	52,043	4,529,433	1,442,451	2,987,667	1,001,338	101,461	458,590	260,172	339,763	826,343	99,315
Cost of labor	91,664	55,841	35,823	2,768,153	1,005,779	1,665,244	278,819	209,126	205,376	288,719	177,581	505,623	97,130
Material and supplies	41,263	26,503	14,760	4,147,179	1,962,326	2,024,869	309,636	161,993	215,393	311,659	349,775	676,413	159,984
Other costs	271,190	213,626	57,364	2,833,143	2,086,858	671,912	122,857	49,984	59,205	111,245	118,501	210,120	74,373
Less: Inventory, end-of-year	17,144	14,646	(*)	772,628	466,366	302,465	107,884	9,453	55,692	12,417	32,833	84,186	3,797
Depreciation	150,897	115,783	35,114	863,191	279,989	548,715	76,404	54,536	43,147	46,153	62,204	266,271	34,487
Taxes	96,512	83,298	13,214	494,757	144,334	335,590	62,093	44,685	41,241	38,155	30,835	118,481	14,833
Rent	36,577	22,632	13,945	275,897	78,910	183,925	22,710	30,020	13,824	16,178	19,305	81,888	13,062
Repairs	61,667	35,755	25,912	317,906	100,024	207,274	17,465	30,435	8,326	15,137	12,348	123,563	10,608
Salaries and wages	149,397	108,527	40,870	1,946,909	504,167	1,366,381	249,208	180,596	173,799	179,359	146,652	436,767	76,361
Insurance	32,789	22,301	10,488	468,594	132,467	319,660	55,742	42,577	30,619	33,750	36,590	120,382	16,467
Legal and professional fees	11,909	10,338	1,571	86,382	32,924	49,595	8,570	4,477	6,409	7,775	5,132	17,232	3,863
Commissions	5,415	3,482	1,933	168,103	92,975	66,108	2,728	9,703	3,427	4,928	12,015	33,307	9,020
Amortization	124	23	(*)	744	30	(*)	(*)	—	(*)	(*)	—	(*)	(*)
Pension and profit-sharing plans	844	372	472	15,065	4,173	10,830	2,793	(*)	1,397	(*)	(*)	4,513	(*)
Employee benefit programs	1,475	690	785	53,356	15,303	36,786	10,242	3,192	4,033	3,935	(*)	12,634	(*)
Interest	41,175	35,609	5,566	268,210	136,750	119,754	18,501	9,051	13,920	9,023	13,492	55,767	11,706
Bad debts	1,610	1,427	(*)	30,145	5,531	23,952	9,648	932	3,500	335	1,889	7,648	(*)
Depletion	296,193	272,781	23,412	1,773	830	560	(*)	—	(*)	—	(*)	(*)	(*)
Other business deductions	682,943	590,938	92,005	2,833,059	812,082	1,905,019	295,875	247,318	167,843	220,257	339,061	634,665	115,958
Net income	654,827	588,011	66,816	4,898,675	1,230,298	3,439,181	506,981	490,362	274,880	365,621	837,577	963,760	229,196

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 Income										
Number of businesses	221,642	59,201	38,932	24,737	98,772	355,255	52,242	254,162	25,716	23,135
Business receipts, total	8,678,677	1,956,398	1,315,326	1,143,588	4,263,365	10,008,997	562,200	8,113,509	912,166	421,122
Income from sales and operations	8,644,549	1,951,266	1,307,934	1,140,691	4,244,658	9,955,870	550,823	8,060,834	903,990	420,223
Other business income	34,128	5,132	7,392	2,897	18,707	53,127	11,377	32,675	8,176	899
Business deductions, total	7,638,416	1,767,591	1,119,365	921,593	3,829,867	8,748,197	419,182	7,146,240	843,356	339,419
Cost of sales and operations, total	4,421,516	736,218	549,811	571,404	2,564,083	1,960,383	14,219	1,382,561	457,598	106,005
Inventory, beginning-of-year	458,564	66,390	38,139	52,775	301,260	37,667	(*)	12,229	13,861	11,162
Purchases	2,569,505	332,689	280,623	250,949	1,705,244	1,054,824	(*)	741,666	233,114	71,387
Cost of labor	962,549	176,021	106,177	184,283	496,068	266,984	(*)	230,392	19,782	14,227
Material and supplies	562,844	103,478	108,527	87,361	263,478	186,799	829	163,551	15,283	7,136
Other costs	337,626	121,020	58,354	51,894	106,358	448,746	2,897	247,300	188,920	9,629
Less: Inventory, end-of-year	469,572	63,380	42,009	55,858	308,325	34,637	(*)	12,577	13,362	7,536
Depreciation	422,055	181,498	49,718	54,349	136,490	1,017,582	48,620	887,286	48,575	33,101
Taxes	185,903	49,354	28,759	24,014	83,776	361,822	18,093	316,429	15,542	11,758
Rent	224,438	37,536	63,253	23,858	99,791	305,216	22,149	246,073	29,691	7,303
Repairs	180,034	113,770	15,887	9,367	41,010	702,798	39,568	625,985	20,925	16,320
Salaries and wages	684,883	208,323	138,938	70,415	267,207	1,021,581	87,262	795,969	76,954	61,396
Insurance	153,216	55,522	18,909	21,666	57,119	386,700	32,957	325,468	17,619	10,656
Legal and professional fees	40,046	6,387	7,327	7,554	18,778	39,509	3,403	28,223	3,762	4,121
Commissions	79,584	6,284	11,856	6,342	55,102	86,694	3,825	76,911	3,450	2,508
Amortization	1,960	(*)	(*)	(*)	1,222	1,813	(*)	(*)	(*)	304
Pension and profit-sharing plans	2,901	(*)	(*)	(*)	1,397	3,670	(*)	2,689	(*)	(*)
Employee benefit programs	7,603	349	1,092	1,643	4,519	7,143	(*)	5,390	641	(*)
Interest	119,533	39,630	16,324	13,521	50,058	252,006	12,658	216,206	15,923	7,219
Bad debts	18,107	1,446	4,090	722	11,849	8,879	230	5,414	2,216	1,019
Depletion	1,389	(*)	—	—	(*)	725	(*)	(*)	—	—
Other business deductions	1,095,248	329,773	212,372	115,917	437,186	2,591,676	135,537	2,229,592	150,198	76,349
Net income (less deficit)	1,040,261	188,807	195,961	221,995	433,498	1,260,800	143,018	967,269	68,810	81,703
Net income	1,254,477	246,650	224,262	236,117	547,448	1,588,441	157,535	1,220,500	119,997	90,409
Deficit	214,216	57,843	28,301	14,122	113,950	327,641	14,517	253,231	51,187	8,706
Businesses With Net Income										
Number of businesses	153,790	41,890	29,347	20,502	62,051	266,350	45,384	190,894	14,401	15,671
Business receipts, total	7,672,296	1,774,667	1,191,645	982,543	3,723,441	8,104,763	509,816	6,466,134	727,324	401,489
Income from sales and operations	7,644,638	1,771,052	1,184,478	980,461	3,708,647	8,077,387	499,796	6,451,053	725,933	400,605
Other business income	27,658	3,615	7,167	2,082	14,794	27,376	10,020	15,081	1,391	884
Business deductions, total	6,417,819	1,528,017	967,383	746,426	3,175,993	6,516,322	352,281	5,245,634	607,327	311,080
Cost of sales and operations, total	3,766,979	653,344	477,651	455,936	2,180,048	1,582,444	12,736	1,113,775	356,053	99,880
Inventory, beginning-of-year	343,083	56,408	29,556	43,176	213,943	31,568	(*)	11,875	10,054	(*)
Purchases	2,252,624	293,956	258,285	194,458	1,505,925	895,124	(*)	649,800	170,631	67,262
Cost of labor	788,229	159,434	89,199	139,227	400,369	180,000	(*)	159,057	15,186	13,319
Material and supplies	462,686	89,802	81,015	81,510	210,359	146,443	795	124,426	14,126	7,096
Other costs	271,727	109,380	51,381	36,203	74,763	349,361	2,819	180,688	156,290	9,564
Less: Inventory, end-of-year	351,370	55,636	31,785	38,638	225,311	30,052	(*)	12,071	10,234	6,585
Depreciation	328,866	145,177	40,450	44,975	98,264	668,642	40,836	581,665	18,315	27,826
Taxes	155,481	42,688	25,057	18,523	69,213	264,087	15,271	227,715	10,538	10,563
Rent	177,249	29,762	56,640	18,999	71,848	238,568	20,151	192,706	19,465	6,246
Repairs	149,126	95,509	13,192	8,579	31,846	500,124	29,137	443,129	12,846	15,012
Salaries and wages	597,043	186,184	127,506	62,430	220,923	795,555	76,184	600,327	59,934	59,110
Insurance	129,755	49,716	16,264	17,022	46,753	282,715	28,576	234,291	10,388	9,460
Legal and professional fees	31,885	5,301	5,974	5,010	15,600	28,461	2,787	19,642	2,257	3,775
Commissions	70,710	4,580	10,461	5,992	49,677	56,357	2,931	49,405	1,996	2,025
Amortization	1,668	(*)	(*)	(*)	1,219	1,350	(*)	(*)	(*)	(*)
Pension and profit-sharing plans	2,742	(*)	(*)	(*)	1,274	3,248	(*)	2,267	(*)	(*)
Employee benefit programs	6,512	261	871	1,539	3,841	6,358	(*)	4,623	623	(*)
Interest	86,027	31,386	10,422	9,268	34,951	164,056	9,670	143,652	4,833	5,901
Bad debts	10,831	574	3,368	699	6,190	7,617	(*)	4,700	1,692	996
Depletion	344	(*)	—	—	(*)	(*)	(*)	(*)	—	—
Other business deductions	902,601	283,088	178,771	96,675	344,067	1,916,036	113,112	1,626,158	108,125	68,641
Net income	1,254,477	246,650	224,262	236,117	547,448	1,588,441	157,535	1,220,500	119,997	90,409

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													
	Total	Wholesale trade								Retail trade				
											Building materials, hardware, garden supply and mobile home dealers			
		Total	Motor vehicles and automotive equipment	Lumber and construction materials	Farm machinery and equipment	Other machinery, equipment, and supplies	Groceries and related products	Farm-product raw materials	Other wholesale trade	Total	Total	Building materials and supply stores	Hardware stores	Retail nurseries, garden supply stores, and mobile homes dealers
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Businesses With and Without Net Income														
Number of businesses	2,193,218	336,268	18,688	7,689	7,787	26,254	37,044	11,999	226,807	1,765,314	56,400	14,897	22,448	19,055
Business receipts, total	148,327,660	33,339,345	2,122,414	741,390	1,916,925	1,893,628	6,549,039	4,981,767	15,134,182	112,452,895	4,861,220	1,619,467	1,904,399	1,337,354
Income from sales and operations	147,583,095	33,150,404	2,111,813	736,034	1,903,735	1,873,584	6,538,334	4,966,953	15,019,951	111,918,203	4,826,707	1,612,686	1,891,214	1,322,807
Other business income	744,565	188,941	10,601	5,356	13,190	20,044	10,705	14,814	114,231	534,692	34,513	6,781	13,185	14,547
Business deductions, total	138,468,127	30,478,673	1,950,122	674,578	1,804,222	1,610,858	6,235,350	4,926,243	13,277,300	105,728,343	4,488,365	1,509,306	1,690,175	1,288,884
Cost of sales and operations, total	108,974,265	25,394,515	1,562,732	526,203	1,557,505	1,175,611	5,552,411	4,590,934	10,429,119	81,989,764	3,421,998	1,123,090	1,334,607	964,301
Inventory, beginning-of-year	11,740,367	1,856,369	199,846	34,536	314,396	146,149	123,922	169,275	868,245	9,721,289	904,997	224,386	443,195	237,416
Purchases	101,765,418	23,290,137	1,498,398	451,468	1,509,077	1,027,346	4,997,978	4,053,769	9,754,101	77,116,083	3,176,525	1,025,287	1,259,953	891,285
Cost of labor	1,990,799	310,467	33,695	20,008	28,507	56,169	36,451	7,606	128,031	1,629,538	103,829	53,390	27,321	23,118
Material and supplies	1,532,179	318,070	16,011	10,235	28,940	44,953	61,182	43,471	113,278	1,183,402	75,894	37,410	15,826	22,658
Other costs	4,819,183	1,738,017	61,065	46,885	85,433	71,738	447,339	509,656	515,901	2,906,367	168,959	43,842	83,315	41,802
Less: Inventory, end-of-year	12,873,681	2,118,545	244,283	36,929	408,848	170,744	114,461	192,843	950,437	10,566,915	1,008,206	261,225	495,003	251,978
Depreciation	1,946,570	391,551	33,589	15,784	17,426	34,136	58,566	31,075	200,975	1,505,378	86,634	34,446	21,910	30,278
Taxes	2,538,745	299,705	20,089	9,090	17,091	21,383	43,914	10,020	178,118	2,201,961	99,028	33,795	38,580	26,653
Rent	2,740,655	288,330	17,176	7,323	3,053	23,528	40,686	10,839	185,725	2,396,553	62,109	18,588	28,184	15,337
Repairs	821,012	179,812	24,031	7,733	6,514	9,774	32,920	15,251	83,589	621,460	28,511	12,299	6,057	10,155
Salaries and wages	8,612,891	1,017,618	88,466	39,017	77,606	81,491	184,173	42,434	504,431	7,536,304	298,458	114,150	107,767	76,531
Insurance	1,103,624	192,803	17,975	6,128	12,548	14,475	30,258	11,428	99,991	887,966	58,663	21,797	20,386	16,480
Legal and professional fees	339,619	53,969	3,962	2,149	2,498	6,602	7,679	2,261	28,818	277,645	12,653	4,711	3,241	4,701
Commissions	548,975	258,826	18,453	1,299	12,512	29,077	20,724	14,199	162,562	260,552	15,301	10,611	807	3,883
Amortization	19,125	3,136	(*)	(*)	(*)	(*)	(*)	(*)	2,328	14,823	(*)	—	(*)	(*)
Pension and profit-sharing plans	24,812	8,844	813	(*)	423	371	921	154	5,838	15,839	378	(*)	(*)	(*)
Employee benefit programs	45,911	12,850	1,157	623	782	2,095	1,989	87	6,117	32,466	1,749	598	(*)	261
Interest	960,110	184,280	17,693	4,901	14,994	27,729	19,219	19,187	80,557	756,157	71,523	22,352	18,429	30,742
Bad debts	215,839	51,834	4,348	3,068	4,938	4,682	5,303	5,863	23,632	158,815	12,832	7,220	4,212	1,400
Depletion	14,102	3,359	—	(*)	(*)	(*)	(*)	(*)	799	9,943	(*)	(*)	(*)	(*)
Other business deductions	9,562,872	2,137,241	139,547	50,707	76,225	177,889	235,767	172,405	1,284,701	7,092,717	317,040	104,352	104,886	107,802
Net income (less deficit)	9,859,533	2,860,672	172,292	66,812	112,703	282,770	313,689	55,524	1,856,882	6,724,552	372,855	110,161	214,224	48,470
Net income	11,653,850	3,126,005	180,814	74,496	122,242	299,632	328,770	94,505	2,025,546	8,173,192	440,125	127,637	229,438	83,050
Deficit	1,794,317	265,333	8,522	7,684	9,539	16,862	15,081	38,981	168,664	1,448,640	67,270	17,476	15,214	34,580
Businesses With Net Income														
Number of businesses	1,486,025	262,656	14,663	5,958	6,679	22,181	32,293	6,573	174,309	1,166,993	41,051	10,938	18,352	11,761
Business receipts, total	130,224,922	30,003,970	1,908,806	698,635	1,762,280	1,828,153	6,073,813	3,964,164	13,768,119	98,226,476	4,138,262	1,375,866	1,739,495	1,022,901
Income from sales and operations	129,598,280	29,844,061	1,898,585	693,863	1,749,743	1,810,465	6,064,431	3,955,756	13,671,218	97,773,341	4,108,260	1,369,994	1,726,593	1,011,673
Other business income	626,642	159,909	10,221	4,772	12,537	17,688	9,382	8,408	96,901	453,135	30,002	5,872	12,902	11,228
Business deductions, total	118,571,072	26,877,965	1,727,992	624,139	1,640,038	1,528,521	5,745,043	3,869,659	11,742,573	90,053,284	3,698,137	1,248,229	1,510,057	939,851
Cost of sales and operations, total	94,652,287	22,556,213	1,428,641	493,293	1,424,708	1,120,527	5,128,775	3,653,930	9,306,339	70,943,757	2,850,482	948,498	1,190,526	711,438
Inventory, beginning-of-year	9,562,430	1,563,404	175,154	29,613	256,420	139,596	103,536	121,162	737,923	7,885,651	762,976	192,789	399,763	170,424
Purchases	88,792,633	20,747,915	1,372,059	420,908	1,370,417	975,019	4,634,087	3,281,413	8,694,012	67,084,763	2,705,079	871,323	1,169,923	663,833
Cost of labor	1,643,937	275,317	29,967	19,661	24,736	55,798	34,467	6,127	104,561	1,324,174	87,865	45,797	23,445	18,623
Material and supplies	1,225,436	251,865	10,836	10,159	28,334	43,910	29,370	33,742	95,514	949,878	64,783	34,731	15,470	14,582
Other costs	3,964,800	1,512,887	60,300	46,417	84,002	64,597	430,506	354,587	472,478	2,311,593	80,368	35,555	26,653	18,160
Less: Inventory, end-of-year	10,536,949	1,795,175	219,675	33,465	339,201	158,393	103,191	143,101	798,149	8,612,302	850,609	231,697	444,728	174,184
Depreciation	1,508,364	321,798	25,173	14,164	15,617	30,350	51,402	19,688	165,404	1,153,815	65,130	23,748	19,852	21,530
Taxes	2,107,431	273,547	18,175	8,616	14,397	20,643	40,499	6,833	164,384	1,805,824	81,685	26,284	35,815	19,586
Rent	2,159,340	244,910	13,162	6,141	2,805	21,661	38,313	6,257	156,571	1,875,599	49,503	13,790	26,257	9,456
Repairs	639,085	136,943	7,699	6,942	5,988	8,974	28,176	10,052	69,112	487,043	18,840	5,650	5,339	7,851
Salaries and wages	7,311,579	904,808	82,577	35,080	68,515	77,978	169,950	30,831	439,877	6,338,594	244,125	91,375	93,821	58,929
Insurance	911,823	164,648	14,927	5,566	10,386	13,799	27,268	7,929	84,773	729,989	47,600	17,635	18,379	11,386
Legal and professional fees	280,651	45,830	2,823	1,996	2,291	5,583	5,980	1,433	24,724	229,401	10,476	3,995	2,624	3,857
Commissions	467,881	226,798	10,148	1,246	12,367	27,746	19,403	11,675	144,213	217,234	13,998	10,407	(*)	2,904
Amortization	12,346	1,597	(*)	(*)	(*)	(*)	(*)	(*)	798	10,700	(*)	—	(*)	(*)
Pension and profit-sharing plans	23,073	7,550	800	(*)	423	371	861	146	4,625	15,394	377	(*)	(*)	(*)
Employee benefit programs	40,882	11,986	800	(*)	769	2,086	1,901	84	5,763	28,372	1,726	577	(*)	(*)
Interest	722,448	145,902	13,867	4,420	12,048	25,744	15,821	11,616	62,386	565,153	53,802	15,380	17,475	20,947
Bad debts	170,677	39,833	3,809	2,429	2,819	4,626	5,052	1,173	19,925	127,629	11,147	6,833	3,791	523
Depletion	8,616	3,351	—	(*)	(*)	(*)	(*)	(*)	791	4,549	(*)	(*)	(*)	(*)
Other business deductions	7,554,589	1,792,251	105,300	42,110	66,798	166,418	209,822	107,915	1,093,888	5,520,231	247,784	82,570	94,384	70,830
Net income	11,653,850	3,126,005	180,814	74,496	122,242	299,632	328,770	94,505	2,025,546	8,173,192	440,125	127,637	229,438	83,050

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	Liquor 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)	(64)
Businesses With and Without Net Income															
Number of businesses	32,964	178,195	125,852	52,343	252,864	11,850	37,337	161,559	42,118	61,806	100,688	185,460	80,519	19,048	24,630
Business receipts, total	2,686,621	21,632,420	17,774,918	3,857,502	37,498,034	4,104,335	3,337,223	26,130,456	3,926,016	3,870,729	6,596,420	11,513,706	3,968,992	2,907,762	3,364,718
Income from sales and operations	2,673,406	21,549,044	17,697,276	3,851,768	37,372,576	4,072,044	3,330,045	26,068,690	3,901,797	3,855,598	6,549,149	11,471,264	3,923,891	2,899,203	3,359,458
Other business income	13,215	83,376	77,642	5,734	125,458	32,291	7,178	61,766	24,221	15,131	47,271	42,442	45,101	8,559	5,260
Business deductions, total	2,515,571	20,640,431	17,069,936	3,570,495	35,842,231	4,010,155	3,219,337	24,922,567	3,690,172	3,504,072	6,078,045	10,753,550	3,676,403	2,609,639	3,182,240
Cost of sales and operations, total	2,110,140	17,480,815	14,793,344	2,687,471	30,285,854	3,505,401	2,767,683	21,196,924	2,815,846	2,447,927	4,394,109	6,226,767	2,253,686	1,962,093	2,742,475
Inventory, beginning-of-year	390,990	1,195,513	1,099,375	96,138	2,293,310	555,173	236,625	747,627	753,885	931,758	961,348	181,240	124,406	446,431	331,501
Purchases	2,059,035	16,836,656	14,442,347	2,394,309	28,663,863	3,021,134	2,389,718	20,568,278	2,684,733	2,339,948	3,975,429	5,302,868	2,075,457	1,988,284	2,714,014
Cost of labor	15,422	222,600	109,720	112,880	363,167	62,158	24,663	221,524	54,822	42,338	213,522	405,720	102,416	20,876	2,685
Material and supplies	5,387	117,855	38,596	79,259	267,996	33,348	84,257	131,458	18,933	40,010	110,436	186,312	55,238	6,740	10,163
Other costs	55,245	417,752	289,313	128,439	1,109,547	371,570	288,723	338,445	110,809	27,654	173,157	354,542	37,670	6,310	35,950
Less: Inventory, end-of-year	415,939	1,309,561	1,186,007	123,554	2,412,029	537,982	256,303	810,408	807,336	933,781	1,039,783	203,915	141,501	506,548	351,838
Depreciation	28,664	221,650	149,129	72,521	275,070	20,684	12,107	182,968	59,311	51,830	96,111	297,652	104,901	33,380	26,109
Taxes	45,620	306,549	243,594	62,955	544,858	35,473	29,601	408,727	71,057	82,644	140,907	436,613	188,847	56,022	71,334
Rent	35,326	287,825	193,001	94,824	587,503	17,715	38,046	472,492	59,250	152,298	171,675	441,671	130,657	57,503	51,463
Repairs	12,446	103,031	75,167	27,864	113,072	12,606	30,841	54,420	15,205	18,076	26,645	144,677	57,381	9,552	14,381
Salaries and wages	129,283	1,019,242	720,842	298,400	1,992,019	164,983	68,972	1,481,475	276,589	338,234	469,431	1,743,776	395,811	285,780	121,798
Insurance	16,455	109,394	76,931	32,463	240,571	24,713	20,288	151,998	43,572	35,768	69,429	134,612	55,418	26,602	15,774
Legal and professional fees	3,871	36,117	24,953	11,164	70,083	4,270	4,895	49,429	11,489	12,876	19,926	47,186	20,170	9,152	6,875
Commissions	5,551	8,341	5,587	2,754	49,569	9,845	27,183	7,299	5,242	5,435	27,416	17,437	18,211	(*)	225
Amortization	(*)	1,365	866	(*)	1,193	87	(*)	(*)	(*)	(*)	578	5,314	2,262	(*)	(*)
Pension and profit-sharing plans	(*)	3,820	1,681	2,139	4,126	1,175	—	1,629	1,322	894	970	864	(*)	855	(*)
Employee benefit programs	214	11,448	5,678	5,770	8,134	3,801	(*)	2,731	1,508	1,469	1,879	2,689	743	1,775	332
Interest	19,256	94,500	69,018	25,482	183,707	48,624	26,982	51,185	56,916	35,033	62,803	107,204	41,947	16,530	17,792
Bad debts	4,934	15,796	14,733	1,063	68,432	6,419	8,284	37,906	15,823	5,035	17,606	3,945	3,977	2,444	1,950
Depletion	—	2,031	1,814	(*)	6,026	(*)	(*)	1,233	—	(*)	(*)	(*)	(*)	—	—
Other business deductions	102,899	938,507	693,598	244,909	1,412,014	154,319	179,590	821,153	256,952	316,181	578,560	1,142,882	401,782	147,231	110,189
Net income (less deficit)	171,050	991,989	704,982	287,007	1,655,803	94,180	117,886	1,207,891	235,846	366,657	518,375	760,156	292,589	298,123	182,478
Net income	191,547	1,126,744	806,497	320,247	1,892,218	114,446	170,662	1,311,332	295,778	447,062	611,159	983,942	377,875	308,798	198,636
Deficit	20,497	134,755	101,515	33,240	236,415	20,266	52,776	103,441	59,932	80,405	92,784	223,786	85,286	10,675	16,158
Businesses With Net Income															
Number of businesses	25,031	140,727	98,208	42,519	198,551	8,405	24,664	137,405	28,077	41,158	69,866	125,936	55,775	16,788	19,914
Business receipts, total	2,373,904	19,190,220	15,686,013	3,504,207	33,618,631	3,682,885	2,768,328	23,836,609	3,330,809	3,428,970	5,698,723	9,318,756	3,207,233	2,706,943	3,065,722
Income from sales and operations	2,361,171	19,114,630	15,615,651	3,498,979	33,505,386	3,654,387	2,762,563	23,778,262	3,310,174	3,415,999	5,657,583	9,286,658	3,167,999	2,698,712	3,060,903
Other business income	12,733	75,590	70,362	5,228	113,245	28,498	5,765	58,347	20,635	12,971	41,140	32,098	39,234	8,231	4,819
Business deductions, total	2,182,357	18,063,476	14,879,516	3,183,960	31,726,413	3,568,439	2,597,666	22,525,277	3,035,031	2,981,908	5,087,564	8,334,814	2,829,358	2,398,145	2,867,086
Cost of sales and operations, total	1,627,988	15,376,126	12,958,795	2,417,331	26,889,566	3,135,827	2,241,859	19,175,621	2,336,259	2,123,056	3,710,105	4,933,104	1,775,497	1,815,606	2,502,994
Inventory, beginning-of-year	329,440	992,227	905,472	86,755	1,899,677	491,750	179,494	660,833	567,600	775,607	778,384	122,562	96,181	399,456	288,419
Purchases	1,786,290	14,863,221	12,713,925	2,149,296	25,508,710	2,690,193	1,940,617	18,625,755	2,252,145	2,057,533	3,402,014	4,278,031	1,682,235	1,824,880	2,478,606
Cost of labor	10,582	179,808	81,502	98,306	312,821	52,432	21,861	193,560	44,968	34,661	188,367	324,707	47,215	19,967	2,582
Material and supplies	4,468	108,848	33,635	75,213	224,049	30,276	61,501	116,443	15,829	37,959	76,973	135,407	34,241	6,163	3,584
Other costs	55,094	321,547	208,273	113,274	1,009,593	358,971	248,781	299,900	101,941	22,342	120,107	216,107	26,548	5,602	35,823
Less: Inventory, end-of-year	357,886	1,089,525	984,012	105,513	2,065,284	487,795	210,395	720,870	646,224	805,046	855,740	143,710	110,923	440,462	306,020
Depreciation	25,751	183,021	120,465	62,536	231,479	18,081	9,139	160,611	43,648	40,606	76,915	219,194	73,752	31,084	21,436
Taxes	38,443	266,948	209,799	57,149	470,641	29,815	25,650	357,044	58,132	69,631	117,844	330,943	139,164	51,089	61,959
Rent	30,512	244,280	165,614	78,666	521,000	14,322	30,706	430,902	45,070	114,569	134,355	319,803	86,956	50,398	43,146
Repairs	11,084	85,615	61,616	23,999	95,291	10,778	24,757	47,994	11,762	14,886	22,362	107,614	39,139	8,741	12,596
Salaries and wages	117,056	899,895	631,488	268,407	1,782,606	145,113	57,504	1,348,954	231,037	296,297	391,878	1,339,918	308,052	257,067	101,697
Insurance	13,821	93,926	65,267	28,659	207,251	20,214	15,859	136,341	34,837	29,201	58,568	103,913	42,717	24,711	13,745
Legal and professional fees	3,453	30,987	21,599	9,388	60,896	3,606	3,520	44,682	9,088	10,295	17,054	36,793	14,811	8,281	6,165
Commissions	5,549	8,295	5,553	2,742	41,620	8,661	21,810	6,977	4,172	4,589	24,436	14,356	15,105	(*)	(*)
Amortization	(*)	1,317	828	(*)	1,059	86	(*)	(*)	(*)	(*)	(*)	2,561	(*)	(*)	(*)
Pension and profit-sharing plans	(*)	3,632	1,570	2,062	4,084	1,143	—	1,622	1,319	874	968	852	(*)	835	(*)
Employee benefit programs	214	9,667	5,088	4,579	7,208	3,418	(*)	2,308	1,388	1,402	1,408	2,388	616	1,490	332
Interest	14,887	72,682	51,244	21,438	146,304	41,529	18,580	44,624	41,571	28,521	48,024	77,609	27,668	14,642	13,942
Bad debts	4,865	13,341	12,406	935	54,563	4,707	5,349	32,213	12,294	3,917	15,815	3,446	2,293	2,264	1,882
Depletion	—	1,650	1,445	(*)	1,271	(*)	—	1,231	—	(*)	(*)	(*)	(*)	—	—
Other business deductions	87,823	772,094	566,719	205,375	1,211,572	131,099	142,821	733,288	204,364	243,692	467,547	842,305	301,448	131,262	85,517
Net income	191,547	1,126,744	806,497	320,247	1,892,218	114,446	170,662	1,311,332	295,778	447,062	611,159	983,942	377,875	308,798	198,636

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		
	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	Lessors, other than buildings
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
Businesses With and Without Net Income														
Number of businesses	67,481	31,305	36,739	406,469	230,746	91,636	743,906	24,992	19,398	5,594	218,125	500,789	29,684	34,817
Business receipts, total	1,183,240	1,290,366	937,357	2,255,985	7,885,325	2,535,420	12,137,847	783,704	547,730	235,974	4,364,486	6,989,657	905,811	82,868
Income from sales and operations	1,167,066	1,277,226	934,470	2,217,964	7,841,181	2,514,488	11,957,323	773,226	538,409	234,817	4,340,494	6,843,603	879,255	81,739
Other business income	16,174	13,140	2,887	38,021	44,144	20,932	180,524	10,478	9,321	1,157	23,992	146,054	26,556	1,129
Business deductions, total	1,117,987	1,202,233	899,886	2,032,009	7,185,681	2,261,111	8,375,994	625,011	422,360	202,651	2,550,065	5,200,918	954,686	117,392
Cost of sales and operations, total	762,803	922,053	609,537	1,356,693	5,012,814	1,589,986	1,456,818	257,168	182,472	74,696	399,638	800,012	36,983	(*)
Inventory, beginning-of-year	314,042	290,296	250,363	100,409	1,004,685	162,709	178,221	(*)	(*)	(*)	(*)	175,070	(*)	(*)
Purchases	745,826	908,795	615,399	1,074,614	4,639,370	1,359,198	674,996	204,507	147,697	(*)	156,268	314,221	7,316	(*)
Cost of labor	22,818	8,816	7,978	15,146	82,205	50,794	36,422	(*)	(*)	(*)	19,339	16,717	4,157	—
Material and supplies	25,774	52,025	9,309	94,776	125,487	30,707	113,842	(*)	(*)	(*)	4,256	109,415	7,522	(*)
Other costs	35,514	20,574	20,241	163,423	279,829	174,799	660,309	79,566	61,847	17,719	219,910	360,833	17,784	(*)
Less: Inventory, end-of-year	381,171	358,459	293,753	91,675	1,118,762	188,221	206,972	29,345	29,272	(*)	(*)	176,244	7,471	(*)
Depreciation	30,679	20,246	22,009	33,830	176,613	49,641	539,239	26,155	22,782	3,373	82,766	430,318	184,630	27,500
Taxes	21,173	25,173	20,693	16,114	146,386	37,079	287,881	19,730	17,577	2,153	36,483	229,668	102,681	18,398
Rent	52,796	36,376	62,082	34,489	232,580	55,772	346,629	20,816	13,300	7,516	133,847	191,966	36,622	3,573
Repairs	9,919	5,447	4,174	17,265	56,883	19,740	112,360	5,791	3,455	2,336	13,650	92,919	40,265	5,444
Salaries and wages	48,306	55,691	62,587	16,769	529,119	88,969	631,175	33,191	16,514	16,677	338,253	259,731	44,953	7,084
Insurance	13,438	11,289	9,668	11,155	79,730	22,855	134,883	6,434	3,463	2,971	42,102	86,347	21,628	3,322
Legal and professional fees	5,387	2,979	2,378	2,737	25,255	8,005	112,760	10,558	7,791	2,767	23,559	78,643	7,918	351
Commissions	10,818	4,501	3,459	31,320	62,362	29,597	933,647	36,144	12,770	23,374	338,644	558,859	11,884	(*)
Amortization	—	—	(*)	(*)	1,731	(*)	7,347	(*)	(*)	(*)	2,392	4,864	1,599	(*)
Pension and profit-sharing plans	(*)	(*)	(*)	(*)	1,169	(*)	5,086	177	(*)	(*)	3,798	1,111	(*)	(*)
Employee benefit programs	(*)	(*)	(*)	(*)	1,883	595	4,793	139	85	(*)	2,930	1,724	283	(*)
Interest	10,114	13,922	7,493	9,661	64,672	19,673	668,818	49,376	33,289	16,087	45,832	573,610	247,980	24,394
Bad debts	2,776	2,076	148	4,643	12,221	5,190	67,777	10,185	3,138	7,047	36,223	21,369	4,415	(*)
Depletion	(*)	—	—	(*)	(*)	(*)	826	(*)	(*)	(*)	(*)	480	(*)	—
Other business deductions	149,515	101,764	95,266	496,840	782,047	332,914	3,065,955	148,736	105,175	43,561	1,047,922	1,869,297	212,827	24,064
Net income (less deficit)	65,253	88,133	37,471	223,976	699,644	274,309	3,761,853	158,693	125,370	33,323	1,814,421	1,788,739	−48,875	−34,524
Net income	132,425	117,842	82,866	360,257	901,696	354,653	4,484,192	234,296	182,065	52,231	1,904,920	2,344,976	96,749	21,915
Deficit	67,172	29,709	45,395	136,281	202,052	80,344	722,339	75,603	56,695	18,908	90,499	556,237	145,624	56,439
Businesses With Net Income														
Number of businesses	34,986	17,960	20,761	223,632	134,857	56,376	537,374	17,870	13,840	4,030	179,365	340,139	11,947	17,386
Business receipts, total	944,730	1,087,767	672,360	1,823,816	6,950,439	1,894,476	10,296,393	634,322	432,174	202,148	4,066,654	5,595,417	437,435	44,578
Income from sales and operations	932,373	1,079,822	670,059	1,793,033	6,920,753	1,980,878	10,159,018	628,654	427,565	201,089	4,046,267	5,484,097	420,647	43,591
Other business income	12,357	7,945	2,301	30,783	29,686	13,598	137,375	5,668	4,609	1,059	20,387	111,320	16,788	987
Business deductions, total	812,305	969,925	589,494	1,463,559	6,048,743	1,639,823	5,812,201	400,026	250,109	149,917	2,161,734	3,250,441	340,686	22,663
Cost of sales and operations, total	579,908	764,352	402,944	1,036,729	4,355,320	1,152,317	984,325	136,573	83,868	52,705	318,152	529,600	19,281	(*)
Inventory, beginning-of-year	204,611	222,024	164,724	61,807	787,556	113,375	109,949	(*)	(*)	(*)	(*)	108,317	(*)	—
Purchases	555,563	739,062	404,886	809,936	3,988,717	959,955	386,639	90,094	(*)	(*)	85,655	210,890	6,093	(*)
Cost of labor	18,580	5,143	5,120	13,246	73,510	44,446	31,847	(*)	(*)	(*)	19,333	12,148	(*)	—
Material and supplies	19,824	49,794	6,043	76,284	101,458	23,693	56,507	(*)	(*)	(*)	3,381	52,956	6,971	—
Other costs	24,702	6,240	18,883	127,831	240,806	140,320	495,099	46,092	30,546	15,546	209,380	239,627	(*)	(*)
Less: Inventory, end-of-year	243,372	257,911	196,712	52,375	836,727	129,472	95,716	(*)	(*)	—	(*)	94,338	(*)	—
Depreciation	17,053	13,845	12,518	18,086	123,945	32,751	305,432	20,519	17,713	2,806	72,715	212,198	84,534	4,363
Taxes	15,063	15,345	13,345	11,132	122,592	28,060	163,262	16,977	15,120	1,857	34,192	112,093	44,364	5,678
Rent	32,162	20,487	40,387	18,480	169,561	38,831	268,422	13,390	7,419	5,971	119,263	135,769	20,166	987
Repairs	6,335	4,179	2,213	14,359	43,789	15,099	60,949	4,906	2,607	2,299	10,743	45,300	14,139	788
Salaries and wages	39,588	48,834	42,475	15,092	454,012	68,177	482,598	27,787	11,994	15,793	307,624	147,187	20,099	474
Insurance	9,282	8,559	5,801	8,080	62,814	17,186	97,704	5,741	2,925	2,816	38,312	53,651	9,819	952
Legal and professional fees	4,449	2,377	1,407	1,635	20,322	5,420	73,126	6,739	4,657	2,082	18,939	47,448	3,097	(*)
Commissions	9,011	3,321	3,380	23,478	49,326	23,849	756,295	33,584	11,643	21,941	253,167	469,544	2,576	(*)
Amortization	—	—	(*)	(*)	1,688	(*)	4,624	(*)	(*)	(*)	2,220	2,319	355	(*)
Pension and profit-sharing plans	(*)	(*)	(*)	(*)	1,021	(*)	4,081	(*)	(*)	(*)	2,806	1,106	(*)	—
Employee benefit programs	(*)	(*)	(*)	(*)	1,784	524	3,872	120	(*)	(*)	2,489	1,263	77	—
Interest	5,315	10,513	3,780	5,972	41,492	11,393	236,178	24,161	17,931	6,230	39,416	172,601	52,191	2,804
Bad debts	523	1,724	122	2,707	9,020	3,215	37,047	1,911	(*)	(*)	29,243	5,893	923	(*)
Depletion	(*)	—	—	(*)	(*)	(*)	763	(*)	(*)	(*)	(*)	467	(*)	—
Other business deductions	93,353	75,673	60,772	307,548	591,841	242,107	2,333,523	107,084	72,837	34,247	912,437	1,314,002	89,052	5,273
Net income	132,425	117,842	82,866	360,257	901,696	354,653	4,484,192	234,296	182,065	52,231	1,904,920	2,344,976	96,749	21,915

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				Hotels and other lodging places			Personal services						
	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate	Total	Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photographic studios, portrait	Beauty shops	Barber shops	Other personal services
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
Businesses With and Without Net Income														
Number of businesses	405,212	8,721	22,355	3,034,056	80,724	38,840	41,884	605,236	32,446	52,283	32,265	225,409	91,820	171,013
Business receipts, total	4,943,161	517,420	540,397	55,997,019	2,288,480	1,407,655	880,825	6,876,977	637,084	1,117,266	463,107	2,486,176	811,183	1,362,161
Income from sales and operations	4,864,531	482,966	535,112	55,652,984	2,268,004	1,396,525	871,479	6,834,494	634,905	1,115,931	459,361	2,463,883	808,110	1,352,304
Other business income	78,630	34,454	5,285	344,035	20,476	11,130	9,346	42,483	2,179	1,335	(*)	22,293	3,073	9,857
Business deductions, total	3,193,153	538,361	397,326	37,611,657	2,230,786	1,375,047	855,739	5,218,497	587,495	951,655	412,866	1,860,544	408,852	997,085
Cost of sales and operations, total	414,762	240,415	106,480	10,405,931	358,559	207,514	151,045	1,355,195	72,601	243,212	173,945	430,749	94,094	340,594
Inventory, beginning-of-year	64,750	102,449	(*)	805,408	29,562	23,615	6,047	110,133	1,016	9,420	10,593	25,772	6,359	56,973
Purchases	176,913	97,946	(*)	5,384,317	251,610	158,455	93,155	465,846	25,284	35,640	57,786	103,558	25,656	217,922
Cost of labor	6,612	4,677	(*)	1,864,823	34,588	20,858	13,730	383,132	10,721	80,497	34,877	179,171	46,263	31,603
Material and supplies	60,561	34,012	(*)	1,692,769	35,735	18,490	17,245	344,431	18,933	86,369	46,264	131,471	18,440	42,954
Other costs	162,084	113,683	67,240	1,521,753	39,276	11,843	27,433	172,229	18,693	41,465	39,865	19,091	1,940	51,175
Less: Inventory, end-of-year	56,158	112,352	(*)	863,139	32,312	25,747	6,565	120,576	2,046	10,179	15,440	28,314	4,564	60,033
Depreciation	175,320	21,947	20,921	2,409,877	319,520	205,605	113,915	353,124	93,396	57,832	25,874	88,046	18,598	69,378
Taxes	83,254	17,177	8,158	1,237,313	165,170	98,696	66,474	201,489	17,067	39,425	11,451	82,090	16,542	34,914
Rent	137,354	2,021	12,396	2,525,172	77,715	44,902	32,813	501,377	57,155	83,275	21,181	191,764	82,201	65,801
Repairs	37,702	6,331	3,177	609,692	106,877	62,150	44,727	104,775	28,549	17,988	5,000	28,561	5,721	18,955
Salaries and wages	145,014	22,690	39,990	6,307,204	244,892	179,164	65,728	990,002	59,743	223,232	26,981	504,989	65,120	109,937
Insurance	47,312	7,458	6,627	1,021,609	68,776	41,573	27,203	108,820	13,552	24,735	5,876	33,892	6,095	24,670
Legal and professional fees	54,719	9,673	5,982	476,184	13,292	7,164	6,128	39,552	3,877	6,202	2,716	15,644	2,796	8,317
Commissions	514,414	3,609	27,551	364,949	3,076	2,141	935	36,960	2,056	4,071	5,651	11,804	(*)	6,512
Amortization	1,803	331	(*)	13,522	672	405	(*)	2,308	(*)	(*)	—	(*)	(*)	(*)
Pension and profit-sharing plans	1,027	—	(*)	68,849	(*)	(*)	(*)	2,394	(*)	(*)	(*)	(*)	—	1,081
Employee benefit programs	639	(*)	64	37,455	1,102	727	375	2,982	(*)	1,004	—	(*)	(*)	(*)
Interest	188,734	90,589	21,913	822,358	222,522	158,042	64,480	96,753	25,943	16,934	5,490	20,163	3,457	24,766
Bad debts	12,198	2,869	1,492	85,451	5,168	3,466	1,702	8,321	(*)	3,230	610	1,328	(*)	2,898
Depletion	(*)	(*)	(*)	3,645	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Other business deductions	1,378,640	112,517	141,249	11,222,446	642,902	363,423	279,479	1,414,212	212,630	229,860	127,705	449,266	106,124	288,427
Net income (less deficit)	1,750,008	−20,941	143,071	18,385,362	57,694	32,608	25,086	1,658,480	49,589	165,611	50,241	625,632	402,331	365,076
Net income	2,007,943	57,153	161,216	20,125,183	268,990	155,344	113,646	1,813,792	82,158	192,326	75,293	664,860	403,974	395,181
Deficit	257,935	78,094	18,145	1,739,821	211,296	122,736	88,560	155,312	32,569	26,715	25,052	39,228	1,643	30,105
Businesses With Net Income														
Number of businesses	288,914	5,187	16,705	2,334,060	40,907	18,677	22,230	503,069	18,204	40,754	15,948	195,937	88,243	143,983
Business receipts, total	4,342,375	280,793	490,236	51,108,270	1,578,618	962,648	615,970	6,003,170	457,280	937,980	319,276	2,216,397	806,348	1,265,889
Income from sales and operations	4,281,274	253,458	485,127	50,825,670	1,564,216	956,576	607,640	5,963,613	455,755	936,858	316,211	2,195,129	803,619	1,256,041
Other business income	61,101	27,335	5,109	282,600	14,402	6,072	8,330	39,557	1,525	1,122	(*)	21,268	2,729	9,848
Business deductions, total	2,334,432	223,640	329,020	30,983,087	1,309,628	807,304	502,324	4,189,378	375,122	745,654	243,983	1,551,537	402,374	870,708
Cost of sales and operations, total	295,462	125,185	88,403	8,871,468	227,978	137,077	90,901	1,110,781	48,883	206,371	95,685	349,322	93,689	316,831
Inventory, beginning-of-year	62,665	42,441	(*)	646,257	18,320	14,966	3,354	102,767	740	8,885	9,294	21,261	6,359	56,228
Purchases	157,209	32,954	(*)	4,569,051	179,738	115,359	64,379	420,092	14,721	32,101	41,589	98,463	25,358	209,860
Cost of labor	6,156	(*)	(*)	1,627,406	15,483	9,833	5,650	299,829	8,450	71,218	9,782	132,923	46,252	31,204
Material and supplies	26,589	12,643	(*)	1,446,879	19,544	9,598	9,946	272,870	12,043	66,581	33,212	107,175	18,283	35,576
Other costs	91,671	78,369	67,240	1,282,203	15,307	4,268	11,039	128,167	14,654	37,282	15,074	15,992	1,848	43,317
Less: Inventory, end-of-year	48,828	42,193	(*)	700,328	20,414	16,947	3,467	112,944	1,725	9,696	13,266	24,492	4,411	59,354
Depreciation	119,722	6,583	16,996	1,680,275	160,385	104,795	55,590	256,715	52,743	42,509	13,907	70,158	18,075	59,323
Taxes	48,386	7,652	6,013	1,010,824	98,572	61,884	36,688	164,097	11,533	29,369	7,623	69,917	16,119	29,536
Rent	104,526	481	9,609	2,136,243	58,484	31,846	26,638	407,089	35,221	61,602	13,186	161,646	80,293	55,141
Repairs	25,297	3,220	1,856	446,261	57,973	35,598	22,375	79,025	17,329	13,533	2,936	22,971	5,592	18,664
Salaries and wages	87,363	4,622	34,629	5,582,573	162,884	121,755	41,129	833,371	37,626	164,082	17,352	452,417	65,037	96,857
Insurance	34,618	2,447	5,815	866,726	36,911	21,995	14,916	91,323	9,577	19,913	3,935	30,014	5,957	21,927
Legal and professional fees	35,190	4,043	5,051	404,648	6,284	4,102	2,182	30,963	2,244	4,460	1,365	13,544	2,737	6,613
Commissions	441,081	2,038	23,844	323,204	1,790	1,233	(*)	33,142	(*)	3,943	5,481	10,377	(*)	4,841
Amortization	898	(*)	(*)	8,937	523	316	(*)	528	(*)	—	—	(*)	(*)	(*)
Pension and profit-sharing plans	1,027	—	(*)	66,347	(*)	(*)	(*)	2,019	(*)	(*)	(*)	(*)	—	(*)
Employee benefit programs	449	(*)	(*)	33,572	429	(*)	(*)	2,803	(*)	1,004	—	(*)	(*)	(*)
Interest	77,258	26,983	13,365	520,828	94,987	69,010	25,977	67,755	13,668	11,958	2,377	15,231	3,320	21,201
Bad debts	3,658	(*)	1,262	47,210	684	370	(*)	4,180	(*)	720	(*)	454	(*)	2,334
Depletion	(*)	(*)	(*)	3,143	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Other business deductions	1,059,249	39,641	120,787	8,980,628	401,556	216,999	184,557	1,105,366	143,813	185,733	79,275	354,981	103,752	237,812
Net income	2,007,943	57,153	161,216	20,125,183	268,990	155,344	113,646	1,813,792	82,158	192,326	75,293	664,860	403,974	395,181

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													
	Business services					Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion pictures		
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Automobile repair shops			Automobile parking and other services		Total	Producers, orchestras, and entertainers	Other amusement and recreation services
							Total	General automobile repair shops	Other automobile repair					
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
Businesses With and Without Net Income														
Number of businesses	562,049	23,092	87,959	148,740	302,258	187,878	155,861	101,803	54,058	32,017	237,906	247,046	98,760	148,286
Business receipts, total	6,730,258	533,395	920,066	1,609,317	3,667,480	6,115,025	5,525,950	3,101,199	2,424,751	589,075	3,559,887	3,100,332	958,051	2,142,281
Income from sales and operations	6,673,659	531,832	918,467	1,595,241	3,628,119	6,098,932	5,511,648	3,089,860	2,421,788	587,284	3,546,444	3,076,254	956,303	2,119,951
Other business income	56,599	1,563	1,599	14,076	39,361	16,093	14,302	11,339	2,963	1,791	13,443	24,078	1,748	22,330
Business deductions, total	4,678,492	408,735	600,315	860,681	2,808,761	5,368,886	4,852,536	2,741,732	2,110,804	516,350	2,844,229	2,873,991	697,677	2,176,314
Cost of sales and operations, total	1,506,526	213,711	188,075	148,486	956,254	3,002,700	2,855,495	1,688,338	1,167,157	147,205	1,477,986	693,610	186,188	507,422
Inventory, beginning-of-year	63,832	(*)	3,144	2,946	57,475	234,640	230,133	156,984	73,149	4,507	251,946	44,092	(*)	42,366
Purchases	579,934	61,882	27,355	22,839	467,858	2,046,629	1,964,786	1,237,631	727,155	81,843	1,068,090	441,276	138,599	302,677
Cost of labor	403,157	13,711	124,741	71,419	193,286	385,312	379,460	152,963	226,497	5,852	172,974	63,634	27,302	36,332
Material and supplies	175,752	9,056	25,142	12,266	129,288	407,647	380,616	211,547	169,069	27,031	175,189	68,670	4,001	64,669
Other costs	347,877	129,119	10,767	41,571	166,420	185,722	151,561	101,507	50,054	34,161	74,893	128,525	16,748	111,777
Less: Inventory, end-of-year	64,026	(*)	3,074	2,555	58,073	257,250	251,061	172,294	78,767	6,189	265,108	52,587	(*)	50,399
Depreciation	366,189	9,786	32,839	37,273	286,291	223,939	147,587	88,352	59,235	76,352	135,943	232,060	42,391	189,669
Taxes	108,996	3,990	18,136	10,013	76,857	169,407	148,480	77,015	71,465	20,927	77,816	68,996	7,640	61,356
Rent	218,177	11,209	15,509	59,801	131,658	202,682	163,646	94,157	69,489	39,036	110,733	172,621	30,087	142,534
Repairs	70,007	2,823	10,835	6,214	50,135	67,674	41,116	23,528	17,588	26,558	33,120	61,531	7,013	54,518
Salaries and wages	513,881	20,767	105,940	58,947	328,227	706,762	656,623	320,800	335,823	50,159	294,140	291,575	81,679	209,896
Insurance	85,716	3,111	20,749	10,712	51,144	113,817	98,809	53,863	44,946	15,008	63,472	48,887	7,069	41,818
Legal and professional fees	66,866	2,241	3,832	30,775	30,018	21,351	19,235	9,592	9,643	2,116	14,425	29,243	11,266	17,977
Commissions	115,476	4,593	5,631	49,783	55,269	15,798	12,634	6,159	6,475	3,164	13,788	83,490	29,054	54,436
Amortization	3,668	—	(*)	(*)	921	1,222	(*)	(*)	(*)	(*)	(*)	1,205	(*)	608
Pension and profit-sharing plans	6,002	(*)	(*)	1,118	3,659	897	893	889	(*)	(*)	1,308	1,547	734	813
Employee benefit programs	2,779	(*)	(*)	180	1,620	1,452	1,400	1,201	(*)	(*)	5,975	943	95	848
Interest	101,604	1,332	7,956	18,492	73,824	84,962	56,792	30,770	26,022	28,170	25,075	44,554	3,639	40,915
Bad debts	18,964	643	490	10,115	7,716	11,816	11,512	6,893	4,619	304	6,249	6,488	1,714	4,774
Depletion	(*)	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)
Other business deductions	1,493,483	134,131	185,837	418,448	755,067	743,798	636,509	339,490	297,019	107,289	583,578	1,137,013	288,413	848,600
Net income (less deficit)	2,051,766	124,660	319,751	748,636	858,719	746,139	673,414	359,467	313,947	72,725	715,658	226,341	260,374	−34,033
Net income	2,362,936	134,722	329,137	835,358	1,063,719	872,558	768,977	427,282	341,695	103,581	788,373	652,397	301,956	350,441
Deficit	311,170	10,062	9,386	86,722	205,000	126,419	95,563	67,815	27,748	30,856	72,715	426,056	41,582	384,474
Businesses With Net Income														
Number of businesses	434,038	17,721	81,293	115,682	219,342	143,072	121,745	76,333	45,412	21,327	173,718	144,387	74,278	70,109
Business receipts, total	6,120,894	513,238	871,285	1,511,890	3,224,481	5,241,867	4,773,171	2,585,338	2,187,833	468,696	3,173,753	2,529,023	888,443	1,640,580
Income from sales and operations	6,091,858	511,694	870,214	1,500,903	3,208,047	5,229,307	4,762,291	2,576,534	2,185,757	467,016	3,164,704	2,513,716	886,873	1,626,843
Other business income	29,036	1,544	(*)	10,987	15,434	12,560	10,880	8,804	2,076	1,680	9,049	15,307	1,570	13,737
Business deductions, total	3,757,958	378,516	542,148	676,532	2,160,762	4,369,309	4,004,194	2,158,056	1,846,138	365,115	2,385,380	1,876,626	586,487	1,290,139
Cost of sales and operations, total	1,322,922	205,222	163,557	127,080	827,063	2,537,448	2,419,154	1,353,393	1,065,761	118,294	1,304,069	536,230	179,658	356,572
Inventory, beginning-of-year	49,932	(*)	(*)	(*)	44,607	209,189	205,622	134,914	70,708	3,567	191,450	27,047	(*)	25,542
Purchases	503,787	60,725	26,161	16,611	400,290	1,724,362	1,662,056	1,011,508	650,548	62,306	927,918	363,864	(*)	226,501
Cost of labor	364,693	13,522	105,136	69,155	176,880	337,832	333,742	123,285	210,457	4,090	167,577	47,283	26,295	20,988
Material and supplies	150,513	8,961	22,800	7,693	111,059	351,175	325,982	165,092	160,890	25,193	158,200	49,577	3,504	46,073
Other costs	302,657	122,013	9,126	32,849	138,669	142,499	115,077	56,664	48,413	27,422	67,008	83,686	12,956	70,730
Less: Inventory, end-of-year	48,660	(*)	(*)	(*)	44,442	227,609	223,325	148,070	75,255	4,284	208,084	35,227	(*)	33,262
Depreciation	224,806	6,209	30,618	26,234	161,745	156,027	113,037	64,748	48,289	42,990	99,515	109,683	32,198	77,485
Taxes	87,915	3,397	17,099	8,119	59,300	133,190	118,844	62,366	56,478	14,346	67,404	49,896	7,084	42,812
Rent	163,522	9,929	13,760	46,208	93,625	160,964	130,895	72,169	58,726	30,069	87,153	132,860	19,533	113,327
Repairs	55,264	2,623	10,228	4,830	37,583	47,893	32,693	18,756	13,937	15,200	24,553	34,528	5,332	29,196
Salaries and wages	451,826	19,581	100,158	49,122	282,967	536,629	500,284	233,055	267,229	36,345	249,891	233,393	77,161	156,232
Insurance	67,490	2,718	19,012	7,974	37,786	91,809	81,143	43,284	37,859	10,666	53,580	32,269	6,024	26,245
Legal and professional fees	46,927	2,087	3,485	22,496	20,859	18,427	16,952	8,450	8,502	1,475	12,121	18,708	9,545	9,163
Commissions	96,970	4,313	4,544	47,373	40,740	12,819	11,226	4,793	6,433	1,593	12,653	74,559	24,281	50,278
Amortization	2,855	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	884	(*)	(*)
Pension and profit-sharing plans	4,812	(*)	(*)	692	2,921	894	892	888	(*)	(*)	1,308	1,370	720	(*)
Employee benefit programs	2,244	(*)	(*)	68	1,208	628	576	360	(*)	(*)	5,975	499	95	(*)
Interest	55,647	1,128	7,572	8,401	38,546	56,052	40,913	22,216	18,697	15,139	19,924	21,906	2,730	19,176
Bad debts	7,440	538	(*)	2,583	3,881	10,073	9,891	5,484	4,407	182	5,522	5,800	1,475	4,125
Depletion	(*)	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)
Other business deductions	1,165,169	120,410	167,391	325,294	552,074	605,697	526,939	267,412	259,527	78,758	441,114	624,142	220,147	403,995
Net income	2,362,936	134,722	329,137	835,358	1,063,719	872,558	768,977	427,282	341,695	103,581	788,373	652,397	301,956	350,441

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											Nature of business not allocable
	Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting auditing, and bookkeeping services		
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
Businesses With and Without Net Income												
Number of businesses	392,203	154,450	82,735	155,018	150,951	147,876	74,374	151,490	26,355	125,135	196,323	18,804
Business receipts, total	17,511,400	8,721,688	5,163,534	3,626,178	4,481,120	731,831	1,475,253	1,715,207	687,984	1,027,223	1,411,249	238,083
Income from sales and operations	17,412,163	8,670,391	5,123,728	3,618,044	4,459,407	725,403	1,466,327	1,701,873	683,337	1,018,536	1,390,024	237,812
Other business income	99,237	51,297	39,806	8,134	21,713	6,428	8,926	13,334	4,647	8,687	21,225	(*)
Business deductions, total	8,764,761	3,747,026	2,762,564	2,255,171	2,262,204	515,269	907,043	907,740	357,784	549,956	954,759	193,794
Cost of sales and operations, total	1,243,140	208,532	437,900	596,708	119,144	86,415	24,289	70,363	11,646	58,717	250,004	121,231
Inventory, beginning-of-year	24,491	1,606	2,820	20,065	(*)	9,925	1,913	2,031	—	2,031	32,740	7,460
Purchases	290,145	43,028	26,109	221,008	(*)	50,926	60,206	17,394	—	17,394	110,142	87,862
Cost of labor	267,594	46,006	77,974	143,614	37,835	10,466	49,034	33,875	6,084	27,791	23,222	(*)
Material and supplies	364,194	58,855	157,243	148,096	7,438	17,193	16,345	6,130	(*)	5,967	74,045	(*)
Other costs	317,035	60,264	176,416	80,355	71,799	8,100	117,195	12,885	(*)	7,486	46,217	26,284
Less: Inventory, end-of-year	20,319	1,227	2,662	16,430	(*)	10,195	2,404	1,952	—	1,952	36,362	14,157
Depreciation	465,337	194,121	146,627	124,589	107,440	47,287	44,352	54,716	17,342	37,374	59,970	3,579
Taxes	297,798	119,512	94,834	83,452	58,770	16,162	24,012	26,927	11,715	15,212	21,768	5,088
Rent	747,128	362,914	221,931	162,283	244,050	38,100	46,024	87,516	33,855	53,661	79,049	4,958
Repairs	99,222	40,684	23,472	35,066	21,124	15,661	9,951	8,811	3,090	5,721	10,939	1,811
Salaries and wages	2,124,758	970,453	704,906	449,399	518,857	90,569	221,587	240,856	129,768	111,088	69,305	11,927
Insurance	417,040	309,112	53,831	54,097	45,001	10,634	25,216	20,492	8,760	11,732	13,738	1,985
Legal and professional fees	168,855	85,811	52,031	31,013	67,536	3,481	29,635	8,254	3,369	4,885	13,694	758
Commissions	41,510	11,264	19,748	10,498	7,731	2,204	7,573	15,270	(*)	13,656	22,073	(*)
Amortization	1,826	403	1,126	297	(*)	(*)	286	(*)	(*)	(*)	217	—
Pension and profit-sharing plans	43,436	27,653	11,265	4,518	6,888	(*)	1,532	3,744	2,156	1,588	492	(*)
Employee benefit programs	16,709	7,317	3,239	6,153	2,327	(*)	1,560	819	577	(*)	(*)	(*)
Interest	146,038	37,275	54,065	54,698	45,497	9,757	15,619	14,235	6,871	7,364	15,742	2,205
Bad debts	5,659	2,507	1,168	1,984	14,724	841	1,866	813	(*)	192	4,542	(*)
Depletion	1,122	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
Other business deductions	2,945,183	1,369,114	936,356	639,713	1,002,499	193,495	320,377	353,761	126,336	227,425	392,145	39,373
Net income (less deficit)	8,746,639	4,974,662	2,400,970	1,371,007	2,218,916	216,562	483,210	807,467	330,200	477,267	456,490	44,289
Net income	8,845,202	5,026,426	2,408,523	1,410,253	2,300,549	265,998	517,912	838,911	333,706	505,205	597,565	57,158
Deficit	98,563	51,764	7,553	39,246	81,633	49,436	34,702	31,444	3,506	27,938	141,075	12,869
Businesses With Net Income												
Number of businesses	351,726	136,237	78,924	136,565	125,758	115,193	57,209	130,013	21,893	108,120	114,970	13,934
Business receipts, total	17,187,577	8,614,987	5,146,351	3,426,239	4,352,459	652,353	1,377,718	1,681,838	681,929	999,909	1,209,000	200,905
Income from sales and operations	17,090,734	8,565,842	5,106,547	3,418,345	4,332,330	646,731	1,369,256	1,668,664	677,428	991,236	1,190,541	200,817
Other business income	96,843	49,145	39,804	7,894	20,129	5,622	8,462	13,174	4,501	8,673	18,459	(*)
Business deductions, total	8,342,375	3,588,561	2,737,828	2,015,986	2,051,910	386,355	859,806	842,927	348,223	494,704	611,435	143,747
Cost of sales and operations, total	1,205,894	206,830	436,713	562,351	115,650	69,794	220,787	56,933	11,451	45,482	162,982	97,632
Inventory, beginning-of-year	24,245	1,372	2,820	20,053	(*)	5,295	(*)	(*)	—	(*)	16,419	(*)
Purchases	284,660	42,634	25,908	216,118	(*)	41,092	(*)	54,237	—	(*)	62,677	73,925
Cost of labor	250,054	45,755	77,924	126,375	36,656	10,248	43,786	33,873	6,084	27,789	20,092	(*)
Material and supplies	356,679	58,090	156,739	141,850	6,060	9,551	13,640	5,849	(*)	5,757	53,221	(*)
Other costs	310,387	60,104	175,984	74,299	70,862	7,735	109,616	12,752	(*)	7,477	31,527	21,471
Less: Inventory, end-of-year	20,131	1,125	2,662	16,344	(*)	4,127	(*)	(*)	—	(*)	20,954	(*)
Depreciation	428,926	178,968	143,753	106,205	94,439	32,497	33,476	48,955	16,330	32,625	34,851	1,938
Taxes	280,789	115,064	94,380	71,345	53,639	11,656	21,290	25,647	11,341	14,306	16,729	2,128
Rent	710,373	347,356	218,224	144,793	218,976	28,697	38,058	81,261	32,749	48,512	48,806	3,742
Repairs	94,078	39,578	22,996	31,504	15,729	12,917	9,033	8,119	3,019	5,100	7,149	1,039
Salaries and wages	2,054,063	956,254	702,214	395,595	489,586	74,670	201,088	236,810	129,140	107,670	58,160	10,239
Insurance	394,148	291,559	52,799	49,790	40,805	7,764	21,454	18,981	8,344	10,637	10,192	1,033
Legal and professional fees	162,101	82,709	51,568	27,824	60,256	2,613	25,506	7,774	3,267	4,507	10,968	164
Commissions	41,399	11,215	19,691	10,493	6,616	1,979	7,537	12,925	(*)	11,311	20,815	(*)
Amortization	1,615	362	1,120	133	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Pension and profit-sharing plans	43,113	27,486	11,265	4,362	6,878	(*)	1,453	3,564	1,980	1,584	492	—
Employee benefit programs	15,646	7,237	3,239	5,170	2,310	(*)	1,549	682	577	(*)	(*)	(*)
Interest	133,180	34,748	53,521	44,911	31,875	6,700	11,031	12,879	6,552	6,327	8,892	754
Bad debts	5,509	2,472	1,147	1,890	3,941	693	648	721	(*)	186	2,199	(*)
Depletion	1,003	(*)	(*)	(*)	(*)	—	(*)	(*)	—	(*)	(*)	(*)
Other business deductions	2,770,538	1,286,488	925,133	558,917	910,605	135,530	266,514	326,549	121,260	205,289	228,048	24,335
Net income	8,845,202	5,026,426	2,408,523	1,410,253	2,300,549	265,998	517,912	838,911	333,706	505,205	597,565	57,158

(*) 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 Income, by Selected Industries and Size of Business Receipts

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Industries														
Total	**10,881,969**	**339,221,398**	**185,745,453**	**15,815,144**	**33,064,066**	**44,611,260**	**7,385,833**	**57,272,242**	**3,485,345**	**12,660,982**	**0.5**	**0.7**	**0.7**	**1.6**
Under $2,500	3,429,702	3,305,821	2,053,741	1,029,984	206,704	—2,901,004	1,496,293	958,931	1,924,415	3,859,935	1.1	1.5	2.3	2.6
$2,500 under $5,000	1,370,711	4,951,079	1,616,710	577,077	169,798	369,023	923,074	1,584,795	447,201	1,215,772	1.8	1.9	2.6	4.6
$5,000 under $10,000	1,455,902	10,559,839	3,201,789	902,212	396,903	2,209,507	1,095,341	3,505,597	360,094	1,296,090	1.8	1.9	2.2	5.6
$10,000 under $25,000	1,830,781	29,606,411	9,730,828	2,243,769	1,813,482	7,035,770	1,463,400	8,881,147	367,048	1,845,377	1.5	1.5	1.8	4.5
$25,000 under $50,000	1,191,930	42,555,505	16,690,870	2,908,271	3,673,377	9,404,939	996,326	10,785,419	195,196	1,380,480	1.6	1.7	1.9	5.6
$50,000 under $100,000	852,356	59,627,405	26,223,196	3,230,721	6,699,246	11,932,326	745,833	13,076,528	106,394	1,144,202	1.6	1.6	1.8	6.2
$100,000 under $200,000	461,413	63,374,646	35,579,287	2,350,565	7,439,770	9,143,046	408,306	9,883,223	53,096	740,177	1.9	2.0	1.9	5.4
$200,000 under $500,000	234,835	68,227,706	46,457,170	1,627,567	7,849,854	5,301,493	210,095	5,914,072	24,740	612,579	2.3	2.2	2.4	5.6
$500,000 under $1,000,000	39,214	26,353,568	19,437,932	497,237	2,756,853	1,280,923	34,133	1,534,978	5,072	254,055	2.6	2.4	2.6	5.3
$1,000,000 under $2,000,000	11,146	15,016,445	11,843,143	235,234	1,215,555	499,867	9,676	640,229	1,467	140,362	1.3	1.3	1.9	4.5
$2,000,000 under $5,000,000	3,329	9,668,032	7,838,212	129,375	602,421	236,835	2,839	335,482	490	98,647	2.5	2.6	2.7	3.6
$5,000,000 under $10,000,000	484	3,206,622	2,682,231	49,613	152,928	62,641	390	117,535	94	54,894	1.4	1.2	18.1	0.3
$10,000,000 or more	166	2,768,319	2,390,344	33,519	87,175	35,894	127	54,306	38	18,412	5.4	6.1	2.4	5.0
All Nonfarm Industries														
Total	**7,759,576**	**273,954,741**	**146,261,435**	**7,958,143**	**29,018,942**	**39,636,453**	**5,734,192**	**45,624,890**	**2,017,362**	**5,988,437**	**0.1**	**0.6**	**0.6**	**1.5**
Under $2,500	2,299,931	2,263,635	443,894	407,402	70,213	—908,275	1,185,337	763,689	1,108,340	1,671,964	0.9	1.2	1.9	2.5
$2,500 under $5,000	959,380	3,479,435	585,988	265,654	85,107	739,695	717,075	1,243,768	241,890	504,073	1.5	1.5	2.2	4.6
$5,000 under $10,000	1,041,694	7,535,989	1,401,699	451,598	260,335	2,232,055	839,204	2,814,979	202,023	582,924	1.4	1.4	1.9	5.2
$10,000 under $25,000	1,325,688	21,472,126	5,400,729	1,089,089	1,409,344	6,233,004	1,115,206	7,030,537	210,149	797,533	1.2	1.3	1.7	4.5
$25,000 under $50,000	849,503	30,275,743	10,370,280	1,286,004	3,099,251	7,503,441	730,408	8,151,040	118,688	647,599	1.5	1.6	1.9	5.6
$50,000 under $100,000	644,502	45,380,523	18,726,360	1,481,663	5,914,351	9,679,978	574,517	10,250,723	69,856	570,745	1.5	1.6	1.7	6.1
$100,000 under $200,000	380,892	52,249,256	29,344,757	1,187,292	6,678,809	7,487,919	340,072	7,943,711	40,813	455,792	1.9	1.9	1.8	7.1
$200,000 under $500,000	209,219	61,070,913	41,667,487	1,055,788	7,115,246	4,657,934	189,417	5,027,274	19,802	369,340	2.3	2.2	2.4	6.5
$500,000 under $1,000,000	35,284	23,738,152	17,352,858	377,270	2,536,003	1,191,722	31,071	1,360,854	4,204	169,132	2.8	2.6	2.8	6.8
$1,000,000 under $2,000,000	10,040	13,505,710	10,553,912	183,281	1,115,714	475,658	8,890	579,076	1,150	103,418	1.3	1.4	2.0	5.6
$2,000,000 under $5,000,000	2,932	8,477,706	6,757,993	105,951	534,719	228,674	2,574	304,478	358	75,804	2.8	2.8	2.8	4.1
$5,000,000 under $10,000,000	398	2,649,819	2,148,550	40,187	131,098	80,169	330	107,438	68	27,269	1.7	1.5	19.8	0.7
$10,000,000 or more	113	1,855,734	1,506,928	26,964	68,752	34,479	91	47,323	21	12,844	3.1	3.1	2.2	[2]
Agriculture, Forestry, and Fishing														
Total	**3,367,244**	**69,289,670**	**40,701,700**	**8,155,211**	**4,688,016**	**5,587,213**	**1,799,665**	**12,555,439**	**1,564,192**	**6,968,226**	**1.6**	**2.1**	**2.3**	**2.5**
Under $2,500	1,233,336	1,137,223	1,618,881	671,970	142,839	—2,125,776	344,996	216,617	884,984	2,342,393	2.6	3.6	7.5	4.0
$2,500 under $5,000	443,084	1,584,713	1,044,410	329,688	88,781	—362,694	228,397	379,840	214,664	742,534	4.7	4.8	8.5	7.0
$5,000 under $10,000	453,283	3,312,755	1,819,817	484,262	150,246	50,915	286,080	794,896	167,203	743,981	4.9	5.0	6.9	8.9
$10,000 under $25,000	539,188	8,649,792	4,415,995	1,202,525	438,248	952,918	377,012	2,020,382	162,176	1,067,464	4.2	4.1	5.2	7.1
$25,000 under $50,000	358,390	12,831,639	6,465,765	1,657,518	667,774	2,027,398	280,455	2,777,064	77,934	749,666	4.1	4.2	5.1	9.1
$50,000 under $100,000	221,533	15,200,632	7,713,306	1,812,023	957,518	2,472,199	183,618	3,061,151	37,915	588,952	4.5	4.5	5.2	10.6
$100,000 under $200,000	85,231	11,781,979	6,502,366	1,186,484	889,338	1,769,129	72,508	2,064,409	12,719	295,280	6.5	6.7	6.2	8.0
$200,000 under $500,000	27,265	7,660,681	5,035,258	589,450	855,092	685,666	22,108	937,975	5,157	252,109	10.3	10.2	7.6	10.0
$500,000 under $1,000,000	4,165	2,773,168	2,171,178	126,200	260,993	94,133	3,233	186,031	932	91,898	7.1	6.6	7.5	8.2
$1,000,000 under $2,000,000	1,218	1,648,405	1,381,557	54,920	125,908	29,970	885	67,467	330	37,497	3.7	3.7	6.2	7.1
$2,000,000 under $5,000,000	410	1,225,697	1,109,464	24,087	68,874	9,078	276	32,236	134	23,158	6.1	6.5	7.0	7.3
$5,000,000 under $10,000,000	88	570,401	540,287	9,529	23,982	—17,338	61	10,388	27	27,726	[2]	[2]	[2]	[2]
$10,000,000 or more	53	912,585	883,416	6,555	18,423	1,415	36	6,983	17	5,568	15.6	17.4	10.7	16.6
Farms: Total														
Total	**3,122,393**	**65,268,657**	**39,484,018**	**7,857,001**	**4,045,124**	**4,974,807**	**1,651,641**	**11,647,352**	**1,467,983**	**6,672,545**	**1.7**	**2.2**	**2.4**	**2.6**
Under $2,500	1,129,771	1,042,186	1,609,847	622,582	136,491	—1,992,729	310,956	195,242	816,075	2,187,971	2.8	3.9	8.3	4.2
$2,500 under $5,000	411,331	1,471,644	1,030,722	311,423	84,691	—370,672	205,999	341,027	205,311	711,699	5.1	5.1	9.3	7.2
$5,000 under $10,000	414,208	3,023,850	1,800,090	450,614	136,568	—22,548	256,137	690,618	158,071	713,166	5.2	5.4	7.8	9.2
$10,000 under $25,000	505,093	8,134,285	4,330,099	1,154,680	404,138	802,766	348,194	1,850,610	156,899	1,047,844	4.4	4.4	5.6	7.2
$25,000 under $50,000	342,427	12,279,762	6,320,590	1,622,267	574,126	1,901,498	265,918	2,634,379	76,508	732,881	4.3	4.3	5.3	9.3
$50,000 under $100,000	207,854	14,246,882	7,496,836	1,749,058	784,895	2,252,348	171,316	2,825,805	36,538	573,457	4.8	4.8	5.6	10.9
$100,000 under $200,000	80,521	11,125,390	6,234,530	1,163,273	760,961	1,655,127	68,234	1,939,512	12,283	284,385	6.8	7.0	6.5	8.2
$200,000 under $500,000	25,616	7,156,793	4,789,683	571,779	734,608	643,559	20,678	886,798	4,938	243,239	10.9	10.7	8.0	10.2
$500,000 under $1,000,000	3,930	2,615,416	2,085,074	119,967	220,850	89,201	3,062	174,124	868	84,923	7.2	6.8	7.5	8.4
$1,000,000 under $2,000,000	1,106	1,510,735	1,289,231	51,953	99,841	24,209	786	61,153	317	36,944	3.7	3.8	6.4	7.2
$2,000,000 under $5,000,000	397	1,190,326	1,080,219	23,424	67,702	8,161	265	31,004	132	22,843	6.2	6.6	7.0	7.3
$5,000,000 under $10,000,000	86	556,803	533,681	9,426	21,830	—17,528	60	10,097	26	27,625	[2]	[2]	[2]	[2]
$10,000,000 or more	53	912,585	883,416	6,555	18,423	1,415	36	6,983	17	5,568	15.6	17.4	10.7	16.6

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Farms: Field crop														
Total	**1,334,421**	**28,809,120**	**13,278,811**	**3,732,948**	**1,756,919**	**5,487,597**	**930,395**	**7,240,523**	**401,760**	**1,752,926**	**2.6**	**3.2**	**3.1**	**5.7**
Under $2,500	348,706	401,346	330,583	130,298	30,182	—265,356	168,923	116,979	177,517	382,335	5.3	6.4	10.7	9.4
$2,500 under $5,000	190,176	685,845	315,721	119,367	23,905	42,197	130,064	235,350	60,112	193,153	7.6	7.7	11.4	14.7
$5,000 under $10,000	220,445	1,627,028	719,445	198,203	62,072	336,684	167,890	497,200	52,555	160,516	7.1	7.3	9.6	15.9
$10,000 under $25,000	266,897	4,185,240	1,851,361	589,242	183,307	812,986	197,265	1,192,383	69,632	379,397	6.0	6.0	6.8	12.8
$25,000 under $50,000	163,469	5,837,639	2,475,889	815,643	228,242	1,332,358	135,629	1,617,860	27,840	285,502	6.0	6.1	6.9	17.0
$50,000 under $100,000	93,752	6,523,100	2,731,595	877,045	346,650	1,543,197	84,351	1,720,539	9,401	177,342	6.7	6.7	7.2	25.6
$100,000 under $200,000	38,182	5,340,555	2,425,857	621,132	407,569	1,146,508	35,128	1,226,993	3,054	80,485	9.2	9.5	8.0	14.8
$200,000 under $500,000	11,720	3,202,152	1,751,709	314,961	356,674	470,448	10,213	540,397	1,507	69,949	14.3	14.0	9.0	29.5
$500,000 under $1,000,000	834	547,131	343,233	40,045	67,387	49,553	753	64,189	81	14,636	14.3	13.5	10.3	20.9
$1,000,000 under $2,000,000	177	238,018	159,391	17,027	25,653	16,319	140	21,056	37	4,737	8.8	9.3	11.2	23.2
$2,000,000 under $5,000,000	54	154,327	119,791	6,875	15,460	1,365	31	5,566	23	4,201	18.9	21.7	18.0	23.5
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms: Fruit, tree nut, and vegetable														
Total	**159,630**	**3,786,060**	**2,467,816**	**387,036**	**730,601**	**200,277**	**73,485**	**603,469**	**85,914**	**403,192**	**7.5**	**11.1**	**11.2**	**10.8**
Under $2,500	71,445	54,366	90,933	50,744	15,751	—150,300	17,443	9,079	53,774	159,379	11.5	15.9	30.3	17.9
$2,500 under $5,000	20,002	69,149	55,023	17,623	11,576	—31,468	5,399	8,704	14,603	40,172	23.4	22.6	59.7	24.9
$5,000 under $10,000	12,279	87,351	62,265	16,453	14,164	—18,103	7,288	18,390	4,991	36,493	28.6	29.3	51.7	29.6
$10,000 under $25,000	23,492	376,762	210,368	51,008	59,907	9,350	16,460	75,339	7,032	65,989	20.2	20.5	24.5	35.6
$25,000 under $50,000	14,364	485,229	277,140	52,620	84,870	89,304	11,912	121,043	2,452	31,739	20.8	21.2	25.1	44.1
$50,000 under $100,000	9,674	659,452	403,355	68,954	131,129	81,702	7,604	105,056	2,070	23,356	23.8	23.8	25.3	28.5
$100,000 under $200,000	4,128	546,136	298,015	41,141	86,325	105,187	3,503	122,835	625	17,648	30.5	31.1	32.4	35.8
$200,000 under $500,000	3,643	914,872	640,515	58,897	207,716	78,912	3,349	94,058	294	15,146	36.2	35.0	31.4	24.4
$500,000 under $1,000,000	451	288,603	196,369	17,044	62,936	23,160	399	32,063	52	8,903	20.1	18.9	18.0	27.5
$1,000,000 under $2,000,000	109	150,159	104,347	7,514	37,688	10,683	95	11,859	(*)	(*)	13.2	13.3	18.4	(*)
$2,000,000 under $5,000,000	38	109,554	91,642	3,709	26,711	2,021	29	4,530	(*)	(*)	20.4	21.9	13.7	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms: Livestock														
Total	**1,359,779**	**31,105,481**	**22,499,336**	**3,472,951**	**1,367,228**	**—360,258**	**573,267**	**3,468,017**	**786,486**	**3,828,275**	**2.6**	**3.4**	**4.5**	**3.3**
Under $2,500	502,318	493,916	913,844	319,631	69,875	—1,113,741	91,378	44,594	410,940	1,158,335	4.3	5.6	16.1	5.8
$2,500 under $5,000	180,884	645,725	620,956	162,070	41,039	—385,244	56,649	56,142	124,214	441,386	8.6	8.9	16.8	9.3
$5,000 under $10,000	165,064	1,194,259	963,677	218,203	55,265	—343,540	69,580	133,722	95,484	477,262	7.6	7.7	15.7	11.6
$10,000 under $25,000	203,638	3,394,049	2,151,801	492,796	152,427	—24,507	128,932	531,174	74,706	555,681	7.1	7.0	11.0	9.2
$25,000 under $50,000	156,761	5,693,959	3,410,088	728,827	229,867	440,756	112,329	834,808	44,431	394,052	6.6	6.7	9.0	11.4
$50,000 under $100,000	101,672	6,876,678	4,242,949	784,455	290,460	609,148	77,203	959,253	24,469	350,105	7.1	7.2	9.6	11.6
$100,000 under $200,000	35,951	4,921,045	3,293,077	475,905	244,373	380,315	27,835	550,494	8,112	170,179	10.8	11.1	12.5	10.9
$200,000 under $500,000	9,878	2,928,655	2,319,638	188,878	156,678	84,030	6,817	232,315	3,061	148,285	18.2	18.3	17.9	8.7
$500,000 under $1,000,000	2,401	1,631,239	1,429,531	56,214	60,280	9,010	1,732	67,016	669	58,006	9.4	8.8	13.2	10.0
$1,000,000 under $2,000,000	794	1,089,235	999,093	23,493	29,827	—2,075	532	27,275	262	29,350	4.4	4.5	8.4	8.2
$2,000,000 under $5,000,000	294	867,611	838,625	10,947	18,556	2,872	197	16,668	97	13,796	7.1	7.4	10.0	8.0
$5,000,000 under $10,000,000	74	478,533	466,525	7,204	9,896	—19,155	49	7,797	25	26,952	(2)	(2)	(2)	(2)
$10,000,000 or more	50	870,577	849,332	4,328	8,683	1,873	34	6,759	16	4,886	16.5	18.3	11.1	18.9
Farms: Animal specialty														
Total	**54,705**	**424,159**	**412,945**	**86,483**	**58,985**	**—173,652**	**7,881**	**38,422**	**46,824**	**212,074**	**10.3**	**26.7**	**33.6**	**10.5**
Under $2,500	39,859	24,317	82,732	24,706	5,684	—104,059	3,431	4,792	36,428	108,851	12.0	24.9	84.9	15.7
$2,500 under $5,000	3,471	11,776	21,649	6,073	5,165	—18,573	(*)	(*)	3,165	19,008	33.3	32.6	(*)	31.3
$5,000 under $10,000	4,334	30,637	27,092	5,814	1,208	—6,299	1,728	6,354	2,606	12,653	29.2	29.5	59.9	26.7
$10,000 under $25,000	3,975	52,717	52,975	13,203	4,669	—25,624	670	1,713	3,305	27,337	53.8	49.4	64.3	41.0
$25,000 under $50,000	1,159	42,272	33,840	6,389	5,557	—10,675	(*)	(*)	959	11,348	43.0	45.4	(*)	37.7
$50,000 under $100,000	855	64,722	56,259	5,301	5,075	—310	(*)	(*)	102	8,375	55.0	54.6	(*)	23.3
$100,000 under $200,000	919	129,728	81,795	15,795	20,421	—1,718	(*)	(*)	210	13,215	72.4	75.9	(*)	22.0
$200,000 under $500,000	66	20,313	19,655	3,200	1,996	—4,579	(*)	(*)	(*)	(*)	48.0	50.5	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Farms: Other														
Total	**213,858**	**1,141,837**	**825,010**	**177,583**	**131,391**	**—179,157**	**66,613**	**296,921**	**146,999**	**476,078**	**6.1**	**11.1**	**12.2**	**10.2**
Under $2,500	167,443	68,241	191,755	97,203	14,999	—359,273	29,781	19,798	137,416	379,071	6.9	14.1	26.6	10.6
$2,500 under $5,000	16,798	59,149	17,373	6,290	3,005	22,416	13,581	40,396	3,217	17,980	23.4	24.3	32.4	34.2
$5,000 under $10,000	12,086	84,575	27,611	11,941	3,859	8,710	9,651	34,952	2,435	26,242	28.6	28.6	31.6	81.8
$10,000 under $25,000	7,091	125,517	63,594	8,431	3,828	30,561	4,867	50,001	2,224	19,440	23.8	25.4	34.3	42.9
$25,000 under $50,000	6,674	220,663	123,633	18,788	25,590	49,755	5,848	59,995	826	10,240	29.7	29.2	35.8	47.4
$50,000 under $100,000	1,901	122,930	62,678	13,303	11,581	18,611	1,405	32,890	496	14,279	42.2	39.9	30.5	81.9
$100,000 under $200,000	1,341	187,926	135,786	9,300	22,273	24,835	1,059	27,693	(*)	(*)	39.8	37.8	35.5	(*)
$200,000 under $500,000	309	90,801	57,966	5,843	11,544	14,748	271	18,598	(*)	(*)	29.2	29.0	29.2	(*)
$500,000 under $1,000,000	184	115,214	89,313	4,805	24,229	6,273	126	7,545	(*)	(*)	37.1	34.6	33.1	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Animal services, except veterinary														
Total	**69,789**	**449,847**	**127,578**	**69,585**	**64,136**	**—138,459**	**16,601**	**59,846**	**53,185**	**198,305**	**7.0**	**13.7**	**18.4**	**9.0**
Under $2,500	44,602	36,173	4,860	27,147	3,249	—107,463	4,438	2,277	40,163	109,740	9.3	13.4	33.2	12.9
$2,500 under $5,000	8,101	27,257	7,513	6,674	634	—21,967	2,927	2,338	5,172	24,305	18.6	18.1	38.1	25.3
$5,000 under $10,000	7,435	56,434	5,691	8,943	2,477	—9,887	2,628	11,008	4,807	20,895	17.5	18.1	31.6	31.1
$10,000 under $25,000	6,252	86,444	11,600	8,053	5,221	6,726	4,161	17,605	2,091	10,879	21.1	20.7	33.6	28.8
$25,000 under $50,000	1,867	74,070	(*)	6,027	20,138	—1,298	(*)	(*)	460	10,611	34.7	37.0	(*)	33.2
$50,000 under $100,000	1,116	80,756	(*)	6,145	19,662	1,537	(*)	(*)	331	8,287	44.6	45.2	(*)	33.4
$100,000 under $200,000	252	34,031	(*)	3,028	(*)	—4,344	(*)	(*)	141	7,990	61.3	62.9	(*)	36.9
$200,000 under $500,000	151	39,589	(*)	1,710	(*)	—532	(*)	(*)	(*)	(*)	67.3	68.1	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Landscape and horticultural services														
Total	**75,668**	**1,179,721**	**412,941**	**72,403**	**229,972**	**278,914**	**62,408**	**295,051**	**12,774**	**16,137**	**5.7**	**11.3**	**8.7**	**22.0**
Under $2,500	25,543	29,838	2,282	6,038	1,648	2,938	16,220	9,788	8,837	6,850	9.9	11.4	15.4	26.2
$2,500 under $5,000	8,936	32,497	2,645	3,992	1,535	11,283	7,379	12,658	(*)	(*)	16.1	16.6	19.7	(*)
$5,000 under $10,000	17,031	126,508	9,905	9,828	4,381	58,735	15,720	61,919	(*)	(*)	12.4	12.7	14.5	(*)
$10,000 under $25,000	13,704	201,165	37,637	16,739	11,915	76,645	12,985	79,702	(*)	(*)	13.6	14.2	15.8	(*)
$25,000 under $50,000	6,433	213,234	59,836	13,590	42,173	58,969	6,083	60,640	(*)	(*)	20.2	20.4	23.2	(*)
$50,000 under $100,000	2,390	161,511	59,762	9,203	42,170	36,928	2,390	36,928	—	—	30.4	30.9	30.5	—
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other agricultural services, forestry, and fishing														
Total	**99,394**	**2,393,445**	**677,163**	**156,222**	**348,784**	**471,951**	**69,015**	**553,190**	**30,250**	**81,239**	**5.4**	**7.2**	**7.2**	**11.4**
Under $2,500	33,420	29,026	1,892	16,203	1,451	—28,522	13,382	9,310	19,909	37,832	9.5	13.5	20.1	15.0
$2,500 under $5,000	14,716	53,315	3,530	7,599	1,921	18,662	12,092	23,817	2,624	5,155	16.7	16.3	22.4	28.6
$5,000 under $10,000	14,609	105,963	4,131	14,877	6,820	24,615	11,595	31,351	3,014	6,736	15.8	15.5	17.8	39.0
$10,000 under $25,000	14,139	227,898	36,659	23,053	16,974	66,781	11,672	72,465	2,467	5,684	12.5	13.0	16.3	34.8
$25,000 under $50,000	7,663	264,573	58,598	15,634	31,337	68,229	7,047	72,732	616	4,503	17.1	17.1	18.9	41.0
$50,000 under $100,000	10,173	711,483	131,698	47,617	110,791	181,386	9,127	188,594	(*)	(*)	13.9	14.1	14.6	(*)
$100,000 under $200,000	3,415	475,399	155,077	15,286	83,766	104,482	3,120	107,387	(*)	(*)	19.4	19.5	17.2	(*)
$200,000 under $500,000	1,028	281,878	115,465	9,855	57,614	30,132	825	36,485	(*)	(*)	29.2	28.1	26.4	(*)
$500,000 under $1,000,000	135	94,041	61,561	3,465	19,701	2,023	74	6,216	(*)	(*)	37.1	34.1	34.5	(*)
$1,000,000 under $2,000,000	81	100,900	72,701	1,867	15,085	3,056	69	3,310	(*)	(*)	18.9	19.2	26.8	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Mining														
Total	**55,600**	**3,530,555**	**675,752**	**222,626**	**307,838**	**283,053**	**36,289**	**654,827**	**19,004**	**371,774**	**5.1**	**4.6**	**4.4**	**5.5**
Under $2,500	20,897	15,481	2,057	7,499	3,699	—80,870	9,136	3,938	11,514	84,808	8.5	13.4	15.3	13.8
$2,500 under $5,000	4,787	17,642	899	1,370	(*)	—283	3,909	6,882	878	7,165	19.4	19.8	27.4	19.2
$5,000 under $10,000	6,991	49,890	2,958	4,859	2,391	—18,720	4,110	11,652	2,881	30,372	15.8	16.3	21.1	27.5
$10,000 under $25,000	7,019	116,556	12,568	9,444	5,295	6,148	6,078	37,546	881	31,398	14.7	14.3	18.6	19.5
$25,000 under $50,000	4,300	161,166	13,560	10,559	10,013	20,929	3,634	45,467	666	24,538	18.8	19.5	22.1	19.3
$50,000 under $100,000	4,608	318,777	53,751	25,321	20,710	54,120	4,134	83,949	474	29,829	16.2	16.2	16.6	14.7
$100,000 under $200,000	3,398	467,439	65,104	31,522	54,891	49,300	2,500	94,050	898	44,750	15.7	15.2	14.4	18.7
$200,000 under $500,000	2,265	679,527	111,906	34,892	70,886	82,468	1,717	125,949	548	43,481	15.5	13.3	11.3	15.2
$500,000 under $1,000,000	882	593,834	147,596	39,800	67,625	58,184	736	84,370	146	26,186	15.2	14.5	10.7	10.1
$1,000,000 under $2,000,000	296	404,777	111,050	22,872	36,283	35,395	214	60,658	82	25,263	8.6	8.7	8.1	10.3
$2,000,000 under $5,000,000	119	353,032	80,178	15,447	20,153	34,512	91	52,774	28	18,262	10.6	9.7	5.1	11.3
$5,000,000 under $10,000,000	27	176,631	40,846	10,817	10,528	20,164	22	23,371	(*)	(*)	(2)	(2)	(2)	(*)
$10,000,000 or more	11	175,803	(*)	8,224	(*)	21,706	(*)	(*)	(*)	(*)	(2)	(2)	(*)	(*)
Oil and gas extraction														
Total	**48,762**	**2,910,212**	**482,915**	**167,767**	**207,741**	**250,532**	**33,410**	**588,011**	**15,045**	**337,479**	**5.4**	**4.9**	**4.7**	**5.7**
Under $2,500	17,481	14,080	1,662	4,535	3,617	—63,823	8,635	3,814	8,599	67,637	9.5	14.4	15.8	14.8
$2,500 under $5,000	4,239	15,901	725	1,213	(*)	1,015	3,761	6,647	478	5,632	20.5	21.1	28.3	18.7
$5,000 under $10,000	6,675	47,412	2,954	4,335	2,347	—18,389	3,887	10,936	2,788	29,325	16.4	17.1	22.3	28.4
$10,000 under $25,000	6,719	110,734	11,759	8,284	4,797	6,367	5,868	35,794	791	29,427	15.3	15.0	19.4	20.6
$25,000 under $50,000	3,516	129,534	10,236	6,607	3,220	18,468	2,916	42,295	600	23,827	19.2	19.9	23.4	19.8
$50,000 under $100,000	4,072	273,925	38,803	21,375	19,418	42,907	3,601	72,585	471	29,678	17.1	16.6	17.2	14.7
$100,000 under $200,000	3,008	412,652	62,176	25,641	46,522	46,928	2,344	88,633	664	41,705	15.6	14.9	14.6	19.3
$200,000 under $500,000	2,078	622,108	97,877	31,710	62,350	75,749	1,640	118,715	438	42,966	16.1	13.9	11.7	15.4
$500,000 under $1,000,000	628	426,258	78,873	24,271	32,327	49,700	510	71,915	118	22,215	15.8	15.2	11.4	9.8
$1,000,000 under $2,000,000	225	307,815	73,038	14,711	20,958	31,237	161	52,819	64	21,582	9.5	9.7	8.8	9.6
$2,000,000 under $5,000,000	91	255,919	52,798	9,574	5,171	23,040	64	40,807	27	17,767	12.0	10.7	5.1	11.6
$5,000,000 under $10,000,000	20	130,623	23,984	7,398	4,244	16,341	16	19,544	(*)	(*)	(2)	(2)	(2)	(*)
$10,000,000 or more	10	163,251	(*)	8,112	(*)	20,992	(*)	(*)	(*)	(*)	(2)	(2)	(*)	(*)
Other mining														
Total	**6,838**	**620,343**	**192,837**	**54,859**	**100,097**	**32,521**	**2,879**	**66,816**	**3,959**	**34,295**	**13.7**	**13.4**	**13.5**	**20.1**
Under $2,500	3,416	1,401	(*)	2,964	(*)	—17,047	501	124	2,915	17,171	18.5	30.7	37.5	34.7
$2,500 under $5,000	548	1,741	(*)	(*)	—	—1,298	(*)	(*)	(*)	(*)	58.8	58.3	(*)	(*)
$5,000 under $10,000	316	2,478	(*)	523	(*)	—331	(*)	(*)	(*)	(*)	36.5	37.9	(*)	(*)
$10,000 under $25,000	300	5,822	(*)	1,160	(*)	—219	(*)	(*)	90	1,971	35.2	36.8	(*)	48.7
$25,000 under $50,000	784	31,632	(*)	3,952	(*)	2,461	(*)	(*)	(*)	(*)	56.5	57.4	(*)	(*)
$50,000 under $100,000	536	44,852	(*)	3,946	(*)	11,213	533	11,364	(*)	(*)	49.6	55.1	53.2	(*)
$100,000 under $200,000	390	54,787	(*)	5,881	(*)	2,372	(*)	(*)	(*)	(*)	64.9	64.9	(*)	(*)
$200,000 under $500,000	187	57,419	14,029	3,182	8,536	6,719	77	7,234	(*)	(*)	54.2	46.1	35.8	(*)
$500,000 under $1,000,000	254	167,576	68,723	15,529	35,298	8,484	226	12,455	28	3,971	35.5	33.7	29.6	37.6
$1,000,000 under $2,000,000	71	96,962	38,012	8,161	15,325	4,158	53	7,839	(*)	(*)	19.5	19.6	21.8	(*)
$2,000,000 under $5,000,000	28	97,113	(*)	5,873	14,982	11,472	27	11,967	(*)	(*)	22.0	21.1	14.2	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
Construction														
Total	**892,244**	**31,012,890**	**17,027,857**	**1,098,405**	**5,670,784**	**4,388,896**	**758,346**	**4,898,675**	**133,898**	**509,779**	**1.6**	**2.4**	**2.2**	**5.9**
Under $2,500	180,339	225,420	35,206	34,107	7,648	14,095	126,551	109,037	53,788	94,942	3.9	4.8	6.2	10.5
$2,500 under $5,000	111,182	402,213	55,067	28,604	17,521	158,239	93,411	181,714	17,771	23,475	4.7	4.8	5.9	15.9
$5,000 under $10,000	143,045	1,047,089	192,301	46,177	45,062	459,150	130,592	480,144	12,453	20,994	4.2	4.2	5.1	18.1
$10,000 under $25,000	200,388	3,244,189	1,051,928	159,299	341,995	947,374	180,895	1,021,292	19,493	73,918	3.6	3.7	4.4	16.4
$25,000 under $50,000	117,035	4,195,267	1,775,733	206,633	726,625	848,419	103,409	914,174	13,626	65,755	4.8	4.8	5.6	17.3
$50,000 under $100,000	71,079	5,002,530	2,741,109	177,873	1,002,713	696,870	63,833	765,732	7,246	68,862	5.4	5.5	6.4	20.8
$100,000 under $200,000	41,666	5,649,815	3,437,304	176,135	1,235,923	579,582	35,699	641,961	5,967	62,379	6.4	6.5	7.0	20.2
$200,000 under $500,000	23,009	6,949,276	4,557,717	188,841	1,487,340	520,152	20,252	570,326	2,757	50,174	7.1	6.9	7.4	21.2
$500,000 under $1,000,000	3,410	2,302,661	1,645,324	43,147	480,297	102,238	2,791	129,287	619	27,049	9.3	8.7	9.8	19.9
$1,000,000 under $2,000,000	836	1,122,414	863,853	18,705	196,024	44,237	715	56,029	121	11,792	5.5	5.6	8.0	19.4
$2,000,000 under $5,000,000	223	602,795	446,191	13,674	96,940	17,646	178	24,163	45	6,517	10.6	10.7	13.3	17.1
$5,000,000 under $10,000,000	25	164,222	132,507	4,023	21,146	2,745	18	4,660	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction—Continued														
General contractors and operative builders														
Total	**161,094**	**12,254,126**	**8,189,734**	**365,245**	**1,912,050**	**980,720**	**127,552**	**1,230,298**	**33,542**	**249,578**	**3.7**	**4.0**	**4.4**	**8.4**
Under $2,500	21,054	24,990	9,114	8,685	4,728	—35,184	10,712	8,773	10,342	43,957	10.9	13.4	19.4	18.6
$2,500 under $5,000	10,805	40,760	5,928	5,691	1,396	5,144	7,028	13,292	3,777	8,148	15.0	15.2	22.4	31.9
$5,000 under $10,000	17,309	132,463	31,959	7,300	5,256	47,100	14,698	51,884	2,611	4,784	11.6	11.8	14.9	34.8
$10,000 under $25,000	28,332	454,448	163,794	26,028	55,580	93,746	24,064	110,241	4,268	16,495	9.3	9.6	11.7	26.5
$25,000 under $50,000	28,840	1,036,915	462,321	46,087	184,026	183,634	24,826	208,612	4,014	24,978	9.5	9.6	11.2	28.4
$50,000 under $100,000	23,240	1,669,381	1,013,209	62,085	302,292	187,641	20,660	218,588	2,580	30,947	9.5	9.6	11.3	29.2
$100,000 under $200,000	16,774	2,261,313	1,508,834	65,253	370,754	180,053	13,467	220,160	3,307	40,107	10.3	10.3	11.7	25.0
$200,000 under $500,000	11,840	3,651,598	2,639,958	97,635	603,736	232,437	9,818	269,718	2,022	37,281	9.6	9.3	10.4	24.2
$500,000 under $1,000,000	2,083	1,397,406	1,085,321	20,918	170,901	44,032	1,608	66,980	475	22,948	12.0	11.2	12.8	22.1
$1,000,000 under $2,000,000	603	832,877	662,387	13,435	116,947	28,153	508	38,559	95	10,406	6.4	6.5	9.3	21.3
$2,000,000 under $5,000,000	185	502,262	392,211	8,890	68,760	12,848	145	19,093	40	6,245	11.7	11.9	14.1	17.8
$5,000,000 under $10,000,000	22	144,714	121,081	2,051	16,124	2,967	16	4,242	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors: Total														
Total	**682,455**	**17,712,819**	**8,362,999**	**690,289**	**3,565,653**	**3,197,564**	**588,470**	**3,439,181**	**93,985**	**241,617**	**1.9**	**3.1**	**2.6**	**8.8**
Under $2,500	150,181	188,797	23,898	23,015	2,557	50,539	109,526	94,535	40,655	43,996	4.3	5.3	6.8	11.3
$2,500 under $5,000	93,896	337,948	47,294	19,880	15,121	142,901	80,176	157,784	13,720	14,883	5.2	5.3	6.4	17.8
$5,000 under $10,000	114,857	835,771	147,954	36,346	37,787	375,657	106,432	390,557	8,425	14,900	4.7	4.7	5.6	22.5
$10,000 under $25,000	160,112	2,596,890	819,857	124,690	261,006	798,943	146,225	852,121	13,887	53,178	4.1	4.2	4.9	20.8
$25,000 under $50,000	82,141	2,921,970	1,222,327	150,447	500,444	616,384	72,757	656,434	9,384	40,050	5.7	5.9	6.8	22.1
$50,000 under $100,000	45,332	3,147,113	1,635,658	111,063	662,471	480,477	40,952	517,120	4,380	36,643	6.9	7.0	8.1	30.1
$100,000 under $200,000	23,368	3,182,464	1,792,605	104,428	803,511	376,175	20,738	397,003	2,630	20,828	8.6	8.6	9.0	36.1
$200,000 under $500,000	11,036	3,259,283	1,900,742	89,625	872,918	281,304	10,305	293,162	731	11,858	10.6	10.5	10.6	46.7
$500,000 under $1,000,000	1,275	867,036	525,914	22,006	304,337	57,177	1,132	61,014	143	3,837	14.8	14.1	15.3	47.8
$1,000,000 under $2,000,000	222	277,787	192,352	5,220	78,129	14,340	197	15,512	(*)	(*)	11.4	11.4	14.9	(*)
$2,000,000 under $5,000,000	34	92,273	49,659	3,540	24,788	3,626	29	3,898	(*)	(*)	25.6	24.8	35.8	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Plumbing, heating, and air conditioning														
Total	**73,617**	**3,369,867**	**1,948,474**	**89,370**	**605,643**	**466,335**	**61,457**	**506,981**	**12,160**	**40,646**	**5.8**	**7.4**	**7.3**	**24.2**
Under $2,500	9,254	9,577	3,594	1,665	(*)	—1,801	4,895	2,339	4,359	4,140	16.7	18.4	31.0	37.7
$2,500 under $5,000	6,733	23,425	8,041	1,171	(*)	4,641	4,385	6,968	2,348	2,327	18.9	19.4	25.1	38.1
$5,000 under $10,000	8,449	48,134	14,795	2,114	(*)	14,235	5,664	17,354	(*)	(*)	20.1	20.5	26.6	(*)
$10,000 under $25,000	16,559	274,845	123,093	10,593	13,422	64,606	15,479	68,839	1,080	4,233	12.7	13.4	15.5	53.7
$25,000 under $50,000	14,438	528,915	284,351	16,333	59,404	97,725	13,111	102,681	(*)	(*)	14.1	14.3	16.1	(*)
$50,000 under $100,000	12,055	857,079	498,838	25,570	135,363	118,692	10,690	136,017	(*)	(*)	13.8	14.0	15.8	(*)
$100,000 under $200,000	5,686	752,446	439,479	17,618	174,816	82,541	4,801	86,534	(*)	(*)	18.1	18.0	19.7	(*)
$200,000 under $500,000	2,194	678,245	449,621	12,478	162,067	70,257	2,194	70,257	—	—	20.7	20.5	19.6	—
$500,000 under $1,000,000	209	146,398	86,604	1,296	46,383	14,148	208	14,303	(*)	(*)	32.8	33.4	35.3	(*)
$1,000,000 under $2,000,000	38	45,966	36,080	508	(*)	1,207	(*)	(*)	(*)	(*)	33.3	31.4	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Painting, paper hanging, and decorating														
Total	**113,906**	**1,837,666**	**578,599**	**64,540**	**453,260**	**467,000**	**102,421**	**490,362**	**11,485**	**23,362**	**4.7**	**10.7**	**7.3**	**30.6**
Under $2,500	30,252	39,021	3,980	1,983	432	17,267	25,037	20,878	5,215	3,611	9.1	10.5	12.7	25.4
$2,500 under $5,000	20,333	74,087	10,448	3,374	3,399	34,821	18,278	36,786	(*)	(*)	11.1	11.2	12.7	(*)
$5,000 under $10,000	23,142	168,378	29,129	4,598	7,685	78,617	21,738	79,629	(*)	(*)	10.6	10.7	12.5	(*)
$10,000 under $25,000	24,522	377,929	95,275	12,878	41,140	152,457	23,460	159,327	(*)	(*)	10.3	10.6	11.6	(*)
$25,000 under $50,000	9,224	320,900	105,862	9,395	80,909	84,897	8,317	88,219	(*)	(*)	17.2	17.4	19.4	(*)
$50,000 under $100,000	3,302	206,979	102,505	4,584	52,350	42,642	2,784	43,221	(*)	(*)	25.6	25.4	29.0	(*)
$100,000 under $200,000	1,678	192,937	105,881	5,999	78,086	24,697	1,479	25,567	(*)	(*)	33.6	33.1	32.9	(*)
$200,000 under $500,000	1,376	386,095	70,623	21,166	158,991	31,112	1,256	35,277	(*)	(*)	40.1	41.4	47.3	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction—Continued														
Special trade contractors: Electrical work														
Total	**51,397**	**1,952,052**	**1,115,262**	**50,981**	**453,138**	**241,945**	**39,257**	**274,880**	**12,140**	**32,935**	**6.7**	**10.2**	**9.4**	**24.9**
Under $2,500	11,841	12,343	5,288	1,505	(*)	—3,735	5,000	4,272	6,841	8,007	14.4	18.0	27.5	25.3
$2,500 under $5,000	5,214	18,034	4,157	1,578	(*)	5,522	4,198	6,267	(*)	(*)	21.9	22.3	32.3	(*)
$5,000 under $10,000	7,710	53,637	22,659	2,586	1,247	11,774	6,290	14,117	(*)	(*)	17.7	17.9	25.4	(*)
$10,000 under $25,000	11,081	181,913	93,739	3,316	16,937	38,799	9,956	45,909	(*)	(*)	15.1	15.6	18.2	(*)
$25,000 under $50,000	5,400	183,671	81,824	10,162	32,328	37,834	4,699	39,719	(*)	(*)	21.9	22.3	24.7	(*)
$50,000 under $100,000	4,767	336,602	172,337	9,049	67,374	49,449	4,181	54,062	(*)	(*)	21.0	21.5	25.8	(*)
$100,000 under $200,000	3,336	476,173	298,067	10,715	120,599	52,495	3,083	58,279	(*)	(*)	22.0	22.6	23.0	(*)
$200,000 under $500,000	1,752	463,892	290,276	8,296	125,142	38,836	1,638	39,474	(*)	(*)	28.8	27.4	25.6	(*)
$500,000 under $1,000,000	254	161,630	105,828	3,186	63,637	6,402	170	8,212	(*)	(*)	38.2	37.2	41.7	(*)
$1,000,000 under $2,000,000	37	52,118	31,733	582	19,878	3,964	37	3,964	—	—	25.3	25.5	27.0	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Masonry, stonework, tile setting and plastering														
Total	**65,926**	**2,239,536**	**1,159,014**	**59,708**	**616,246**	**336,469**	**57,724**	**365,621**	**8,202**	**29,152**	**6.2**	**9.3**	**8.1**	**28.3**
Under $2,500	10,172	15,567	1,680	1,033	(*)	7,099	8,680	8,017	(*)	(*)	16.0	17.6	21.3	(*)
$2,500 under $5,000	8,075	27,610	3,585	988	2,603	10,224	6,503	11,655	(*)	(*)	17.9	18.2	21.3	(*)
$5,000 under $10,000	12,355	87,978	15,120	4,112	7,775	34,617	10,830	38,856	(*)	(*)	15.0	15.3	18.9	(*)
$10,000 under $25,000	17,861	291,853	97,953	11,294	61,591	80,170	15,745	90,451	(*)	(*)	12.6	12.9	14.9	(*)
$25,000 under $50,000	6,952	252,918	121,562	7,361	56,230	53,843	6,567	54,479	(*)	(*)	20.1	20.6	22.4	(*)
$50,000 under $100,000	5,366	357,172	179,588	9,225	85,610	66,913	5,299	67,822	(*)	(*)	20.2	20.1	23.2	(*)
$100,000 under $200,000	2,945	408,628	209,143	13,526	115,597	33,063	2,379	37,925	(*)	(*)	24.7	25.2	28.8	(*)
$200,000 under $500,000	1,959	616,994	402,878	8,598	220,368	39,069	1,486	44,845	(*)	(*)	23.1	23.1	23.4	(*)
$500,000 under $1,000,000	215	146,264	99,183	3,156	56,089	9,383	213	9,482	(*)	(*)	36.9	34.8	36.7	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Carpentering and flooring														
Total	**204,165**	**2,629,058**	**1,063,179**	**71,796**	**369,559**	**809,967**	**188,423**	**837,577**	**15,742**	**27,810**	**3.7**	**6.3**	**5.0**	**23.3**
Under $2,500	55,486	76,113	5,197	5,496	824	36,087	46,993	44,516	8,493	8,429	7.8	9.6	11.0	26.4
$2,500 under $5,000	36,485	132,234	11,106	6,224	5,352	71,373	34,101	74,032	2,384	2,659	8.4	8.6	9.8	32.8
$5,000 under $10,000	42,749	308,164	37,476	11,413	7,067	174,155	41,463	175,757	(*)	(*)	7.8	7.8	8.6	(*)
$10,000 under $25,000	46,211	735,409	204,456	21,609	67,026	291,338	44,018	297,530	2,193	6,192	7.6	8.0	8.8	60.5
$25,000 under $50,000	15,558	557,970	258,376	15,899	122,079	137,064	14,470	143,521	(*)	(*)	13.5	13.7	15.4	(*)
$50,000 under $100,000	5,429	356,853	212,561	5,616	66,643	58,888	5,161	60,561	(*)	(*)	19.7	19.7	21.7	(*)
$100,000 under $200,000	1,469	215,109	140,565	3,591	53,014	24,740	1,459	24,747	(*)	(*)	33.9	35.1	36.2	(*)
$200,000 under $500,000	738	214,468	164,156	1,831	(*)	16,498	738	16,498	—	—	36.9	37.8	43.2	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous special trade contractors														
Total	**173,444**	**5,684,640**	**2,498,471**	**353,894**	**1,067,807**	**875,848**	**139,188**	**963,760**	**34,256**	**87,912**	**3.8**	**5.4**	**5.2**	**13.1**
Under $2,500	33,176	36,176	4,159	11,333	486	—4,378	18,921	14,513	14,255	18,891	8.9	11.1	15.9	18.4
$2,500 under $5,000	17,056	62,558	9,957	6,545	2,356	16,320	12,711	22,076	4,345	5,756	12.5	13.1	17.8	29.0
$5,000 under $10,000	22,452	169,480	28,775	11,523	13,133	62,259	20,447	64,844	2,005	2,585	10.4	10.6	13.3	36.1
$10,000 under $25,000	43,878	734,941	205,341	65,000	60,890	171,573	37,567	190,065	6,311	18,492	7.9	8.2	10.4	25.8
$25,000 under $50,000	30,569	1,077,596	370,352	91,297	149,494	205,021	25,593	227,815	4,976	22,794	9.5	9.7	11.8	29.6
$50,000 under $100,000	14,413	1,032,428	469,829	57,019	255,131	143,893	12,837	155,437	1,576	11,544	12.4	12.6	14.5	50.6
$100,000 under $200,000	8,254	1,137,171	599,470	52,979	261,399	158,639	7,537	163,951	(*)	(*)	14.1	14.1	14.1	(*)
$200,000 under $500,000	3,017	899,589	523,188	37,256	164,824	85,532	2,993	86,811	(*)	(*)	19.1	19.1	17.7	(*)
$500,000 under $1,000,000	499	334,556	168,664	13,845	113,594	27,390	467	27,740	(*)	(*)	22.9	21.3	21.9	(*)
$1,000,000 under $2,000,000	104	125,306	82,144	3,584	30,388	6,527	93	7,300	(*)	(*)	16.1	16.2	23.9	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction—Continued														
Contractors not allocable														
Total	**48,695**	**1,045,945**	**475,124**	**42,871**	**193,081**	**210,612**	**42,324**	**229,196**	**6,371**	**18,584**	**7.3**	**11.4**	**10.2**	**21.5**
Under $2,500	9,104	11,633	2,194	2,407	363	—1,260	6,313	5,729	2,791	6,989	17.0	20.6	27.6	37.5
$2,500 under $5,000	6,481	23,505	(*)	3,033	(*)	10,194	6,207	10,638	(*)	(*)	19.5	20.0	22.4	(*)
$5,000 under $10,000	10,879	78,855	12,388	2,531	2,019	36,393	9,462	37,703	(*)	(*)	16.1	16.4	19.3	(*)
$10,000 under $25,000	11,944	192,851	68,277	8,581	25,409	54,685	10,606	58,930	1,338	4,245	15.3	15.8	19.7	55.2
$25,000 under $50,000	6,054	236,382	91,085	10,099	42,155	48,401	5,826	49,128	(*)	(*)	21.0	21.6	24.5	(*)
$50,000 under $100,000	2,507	186,036	92,242	4,725	37,950	28,752	2,221	30,024	(*)	(*)	28.7	29.0	33.2	(*)
$100,000 under $200,000	1,524	206,038	135,865	6,454	61,658	23,354	1,494	24,798	(*)	(*)	33.5	35.0	35.7	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing														
Total	**221,642**	**8,678,677**	**4,421,516**	**422,055**	**1,647,432**	**1,040,261**	**153,790**	**1,254,477**	**67,852**	**214,216**	**3.4**	**4.5**	**4.5**	**8.4**
Under $2,500	62,134	59,278	19,815	17,283	2,185	—39,614	26,233	14,583	35,901	54,197	7.7	10.3	24.5	13.2
$2,500 under $5,000	23,897	89,996	21,949	14,459	4,303	1,481	14,273	23,000	9,624	21,519	10.1	10.3	16.2	25.4
$5,000 under $10,000	26,916	190,770	52,846	20,514	17,733	34,137	19,938	51,928	6,978	17,791	9.6	10.0	14.6	25.8
$10,000 under $25,000	41,792	693,091	228,376	48,570	63,643	151,785	33,310	179,433	8,482	27,648	7.7	8.0	10.4	21.5
$25,000 under $50,000	25,634	891,845	341,231	47,259	109,603	201,603	22,294	226,013	3,340	24,410	9.8	9.8	11.6	34.9
$50,000 under $100,000	21,396	1,557,671	607,019	101,634	339,121	217,832	19,271	244,889	2,125	27,057	9.9	10.1	11.3	27.5
$100,000 under $200,000	11,610	1,641,012	823,514	64,195	369,684	233,532	11,177	240,862	433	7,330	11.9	12.0	11.9	38.9
$200,000 under $500,000	6,500	1,882,364	1,109,197	73,199	420,666	159,302	5,781	179,858	719	20,556	12.4	12.2	12.0	32.7
$500,000 under $1,000,000	1,351	895,118	613,853	22,150	213,423	58,359	1,152	64,698	199	6,339	14.6	13.7	14.5	32.9
$1,000,000 under $2,000,000	337	473,408	360,995	8,897	78,740	17,668	292	22,449	45	4,781	15.3	17.7	14.8	20.5
$2,000,000 under $5,000,000	57	178,774	144,535	2,681	16,829	3,791	54	5,686	(*)	(*)	21.0	21.9	24.5	(*)
$5,000,000 under $10,000,000	17	112,755	92,713	885	8,379	214	14	907	(*)	(*)	(3)	(3)	(3)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
Lumber and wood products, except furniture														
Total	**59,201**	**1,956,398**	**736,218**	**181,498**	**384,344**	**188,807**	**41,890**	**246,650**	**17,311**	**57,843**	**7.2**	**9.4**	**9.6**	**15.2**
Under $2,500	17,001	21,522	3,997	6,898	813	—6,884	8,099	7,127	8,902	14,011	16.6	22.3	47.4	29.9
$2,500 under $5,000	8,328	30,702	4,513	8,707	1,223	—4,327	3,956	6,205	4,372	10,532	18.4	18.7	32.0	44.8
$5,000 under $10,000	7,743	57,798	7,321	7,842	6,190	16,826	7,018	17,554	(*)	(*)	17.9	18.7	25.4	(*)
$10,000 under $25,000	9,971	166,343	45,724	16,901	17,814	23,396	8,018	31,664	1,953	8,268	15.7	16.5	19.8	41.8
$25,000 under $50,000	5,388	192,404	56,204	19,025	24,998	37,977	4,616	41,984	772	4,007	21.0	21.1	28.0	63.5
$50,000 under $100,000	6,481	463,922	128,372	48,830	101,554	51,203	6,064	59,985	417	8,782	18.3	18.6	21.3	42.7
$100,000 under $200,000	2,551	365,463	164,354	23,840	98,101	36,682	2,461	39,714	(*)	(*)	26.1	26.7	26.7	(*)
$200,000 under $500,000	1,520	437,584	206,869	40,664	92,429	26,498	1,469	29,494	(*)	(*)	25.3	25.8	24.9	(*)
$500,000 under $1,000,000	149	108,588	41,030	4,891	23,516	6,432	132	7,876	(*)	(*)	34.5	33.9	49.2	(*)
$1,000,000 under $2,000,000	60	78,918	48,131	3,160	15,068	2,378	52	4,035	(*)	(*)	19.1	19.5	24.7	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Printing, publishing, and allied industries														
Total	**38,932**	**1,315,326**	**549,811**	**49,718**	**245,115**	**195,961**	**29,347**	**224,262**	**9,585**	**28,301**	**7.9**	**10.9**	**10.8**	**19.8**
Under $2,500	8,086	7,193	3,388	1,246	(*)	—3,442	4,340	1,351	3,746	4,793	17.8	22.2	31.9	36.7
$2,500 under $5,000	3,266	13,023	4,913	961	(*)	—359	2,542	2,141	(*)	(*)	26.6	26.8	37.5	(*)
$5,000 under $10,000	5,765	41,594	11,479	1,984	(*)	4,640	3,592	12,120	2,173	7,480	23.1	24.4	36.0	42.5
$10,000 under $25,000	8,526	146,531	59,129	7,902	11,690	21,756	6,251	31,054	2,275	9,298	17.0	17.6	22.8	39.0
$25,000 under $50,000	5,842	213,952	93,712	9,761	12,616	49,593	5,522	51,190	(*)	(*)	20.5	20.5	22.4	(*)
$50,000 under $100,000	4,350	323,688	121,685	10,641	65,847	54,983	4,067	55,571	(*)	(*)	22.2	22.3	24.1	(*)
$100,000 under $200,000	2,444	338,765	116,380	12,157	91,765	41,924	2,434	43,348	(*)	(*)	26.3	26.1	27.4	(*)
$200,000 under $500,000	513	125,939	68,659	2,274	37,656	19,876	513	19,876	—	—	39.9	41.5	37.2	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	—	(*)	(*)	—	(*)	—	—	—	(*)	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Machinery, except electrical														
Total	**24,737**	**1,143,588**	**571,404**	**54,349**	**254,698**	**221,995**	**20,502**	**236,117**	**4,235**	**14,122**	**9.6**	**12.0**	**11.2**	**34.9**
Under $2,500	4,207	4,899	(*)	1,504	(*)	—1,059	2,515	1,281	1,692	2,340	24.7	31.6	38.8	42.9
$2,500 under $5,000	3,169	11,815	(*)	1,791	(*)	2,840	2,172	4,609	(*)	(*)	27.7	28.7	38.8	(*)
$5,000 under $10,000	1,707	12,648	(*)	(*)	(*)	4,731	(*)	(*)	(*)	(*)	39.2	39.6	(*)	(*)
$10,000 under $25,000	6,190	98,273	21,547	9,294	6,414	41,867	5,711	42,442	(*)	(*)	19.5	20.2	23.3	(*)
$25,000 under $50,000	3,324	108,450	39,032	3,953	16,229	33,667	3,014	34,497	(*)	(*)	27.0	26.3	31.3	(*)
$50,000 under $100,000	3,527	258,310	102,615	16,622	62,497	48,320	3,009	50,443	(*)	(*)	24.6	25.2	26.4	(*) —
$100,000 under $200,000	1,532	221,285	116,797	8,687	50,737	52,023	1,532	52,023	—	—	31.1	31.0	27.6	—
$200,000 under $500,000	947	296,134	195,600	7,987	76,230	26,611	723	32,128	(*)	(*)	29.4	29.6	28.6	(*)
$500,000 under $1,000,000	100	73,832	47,585	1,652	26,761	10,126	90	10,515	(*)	(*)	28.9	29.2	31.4	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*) —
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other manufacturing industries														
Total	**98,772**	**4,263,365**	**2,564,083**	**136,490**	**763,275**	**433,498**	**62,051**	**547,448**	**36,721**	**113,950**	**5.1**	**6.6**	**6.9**	**12.1**
Under $2,500	32,840	25,664	11,313	7,635	741	—28,229	11,279	4,824	21,561	33,053	10.3	11.7	20.1	16.5
$2,500 under $5,000	9,134	34,456	11,640	3,000	1,895	3,327	5,603	10,045	3,531	6,718	15.2	15.8	24.5	32.6
$5,000 under $10,000	11,701	78,730	31,259	9,573	8,835	7,940	7,622	17,517	4,079	9,577	13.7	13.8	21.4	34.3
$10,000 under $25,000	17,105	281,944	101,976	14,473	27,725	64,766	13,330	74,273	3,775	9,507	12.4	12.8	17.0	33.4
$25,000 under $50,000	11,080	377,039	152,283	14,520	55,760	80,366	9,142	98,342	1,938	17,976	15.0	15.0	17.7	44.7
$50,000 under $100,000	7,038	511,751	254,347	25,541	109,223	63,326	6,131	78,890	907	15,564	17.2	17.4	19.9	39.1
$100,000 under $200,000	5,083	715,499	425,983	19,511	129,081	102,903	4,750	105,777	(*)	(*)	17.9	18.0	18.0	(*)
$200,000 under $500,000	3,520	1,022,707	638,069	22,274	214,351	86,317	3,076	98,360	444	12,043	17.5	16.9	16.8	43.8
$500,000 under $1,000,000	977	633,976	471,800	13,160	145,619	36,253	855	40,319	(*)	(*)	17.9	16.9	18.1	(*)
$1,000,000 under $2,000,000	241	346,357	281,061	4,010	51,087	13,051	212	15,421	29	2,370	20.5	23.4	19.5	35.0
$2,000,000 under $5,000,000	36	115,326	91,653	1,631	7,523	2,602	36	2,602	—	—	27.2	28.8	30.4	—
$5,000,000 under $10,000,000	16	107,321	87,226	833	8,312	705	14	907	(*)	(*)	(*)	(*)	(*)	(*) —
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, Communication, Electric, Gas, and Sanitary Services														
Total	**355,255**	**10,008,997**	**1,960,383**	**1,017,582**	**1,288,565**	**1,260,800**	**266,350**	**1,588,441**	**88,543**	**327,841**	**2.6**	**3.5**	**3.9**	**7.3**
Under $2,500	58,357	65,056	2,547	20,776	2,709	—25,718	30,003	19,923	28,354	45,641	6.3	7.4	11.8	12.7
$2,500 under $5,000	43,537	161,307	6,978	22,448	4,032	23,048	30,293	53,772	13,243	30,724	7.9	8.2	14.0	20.5
$5,000 under $10,000	56,795	425,001	11,310	57,738	10,048	101,231	46,900	141,161	10,438	39,930	6.8	7.0	9.3	18.3
$10,000 under $25,000	93,941	1,538,997	90,790	206,143	66,421	301,444	75,641	373,377	18,300	71,933	5.3	5.5	7.2	16.8
$25,000 under $50,000	61,070	2,166,898	163,019	251,857	166,581	431,122	51,044	471,745	10,026	40,623	6.6	6.7	8.1	20.4
$50,000 under $100,000	27,895	1,853,090	234,209	184,739	333,238	221,819	22,673	261,296	5,218	39,477	8.8	8.9	10.8	23.7
$100,000 under $200,000	8,478	1,150,374	226,877	123,455	254,806	83,194	6,372	118,291	2,106	35,097	13.9	14.2	16.1	31.0
$200,000 under $500,000	3,730	1,108,295	404,240	80,809	209,799	86,343	3,181	99,235	549	12,892	15.2	15.1	16.9	31.6
$500,000 under $1,000,000	978	691,509	295,178	38,160	144,843	22,168	777	26,771	201	4,603	16.3	15.2	19.0	33.4
$1,000,000 under $2,000,000	357	480,211	280,388	17,013	64,330	10,743	273	13,831	84	3,088	8.8	8.9	14.6	23.9
$2,000,000 under $5,000,000	108	305,256	192,503	8,643	31,085	7,500	87	8,819	(*)	(*)	15.3	15.6	25.5	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*) —
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Local and interurban passenger transit														
Total	**52,242**	**562,200**	**14,219**	**48,620**	**89,845**	**143,018**	**45,384**	**157,535**	**6,858**	**14,517**	**6.7**	**11.9**	**9.4**	**28.2**
Under $2,500	10,811	15,167	291	1,342	389	2,987	7,940	6,503	2,871	3,616	14.6	16.1	25.0	33.2
$2,500 under $5,000	9,869	37,814	(*)	3,005	(*)	14,843	8,525	16,238	1,344	1,395	14.8	15.2	20.1	46.6
$5,000 under $10,000	16,146	117,564	(*)	9,347	(*)	43,435	14,591	47,557	(*)	(*)	12.4	12.8	15.0	(*)
$10,000 under $25,000	11,380	154,889	(*)	14,306	7,278	54,190	10,990	56,333	(*)	(*)	14.5	14.7	16.6	(*)
$25,000 under $50,000	2,580	82,865	(*)	9,573	20,908	8,710	1,909	11,789	(*)	(*)	32.5	32.4	38.9	(*)
$50,000 under $100,000	877	53,448	(*)	3,579	17,303	9,712	858	9,752	(*)	(*)	44.7	44.9	57.9	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued														
Trucking and warehousing														
Total	**254,162**	**8,113,509**	**1,382,561**	**887,286**	**1,026,361**	**967,269**	**190,894**	**1,220,500**	**62,911**	**253,231**	**3.2**	**4.0**	**4.6**	**8.8**
Under $2,500	27,286	30,997	1,183	7,974	1,499	—9,331	14,794	10,110	12,492	19,441	9.7	11.1	15.4	22.2
$2,500 under $5,000	27,610	101,723	4,104	15,490	2,523	12,047	18,242	33,926	9,368	21,879	10.5	10.9	19.6	24.8
$5,000 under $10,000	35,063	266,199	6,978	43,289	7,311	50,380	26,989	81,046	7,717	30,666	8.9	9.0	13.0	21.6
$10,000 under $25,000	75,792	1,269,047	72,093	181,217	45,038	217,468	58,765	281,520	17,027	64,052	6.0	6.2	8.5	17.6
$25,000 under $50,000	53,175	1,893,545	128,278	229,294	122,441	361,974	44,386	395,748	8,789	33,774	7.1	7.2	8.8	23.1
$50,000 under $100,000	24,178	1,597,949	185,175	167,532	268,056	177,678	19,323	213,793	4,855	36,115	9.5	9.6	12.0	25.5
$100,000 under $200,000	7,157	968,162	194,694	112,433	209,636	66,807	5,164	99,591	1,993	32,784	15.3	15.5	18.1	32.9
$200,000 under $500,000	2,795	815,976	255,859	70,397	153,685	56,655	2,357	63,790	438	7,135	18.3	18.4	20.8	38.9
$500,000 under $1,000,000	743	511,599	163,489	34,543	127,678	17,991	599	21,733	144	3,742	19.4	18.4	22.7	40.9
$1,000,000 under $2,000,000	266	361,301	181,704	16,720	58,599	9,166	200	11,487	66	2,321	9.8	9.9	17.1	16.4
$2,000,000 under $5,000,000	91	257,510	152,455	8,178	29,291	6,253	70	7,572	(*)	(*)	16.9	17.3	29.7	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other transportation														
Total	**25,716**	**912,166**	**457,598**	**48,575**	**96,736**	**68,810**	**14,401**	**119,997**	**11,310**	**51,187**	**8.8**	**11.1**	**15.0**	**14.1**
Under $2,500	9,859	9,923	497	7,575	651	—17,308	2,920	1,468	6,939	18,776	14.2	17.6	32.8	19.1
$2,500 under $5,000	3,089	11,098	(*)	2,585	(*)	—4,090	1,378	1,634	1,710	5,724	25.8	26.0	53.8	49.9
$5,000 under $10,000	2,876	20,770	(*)	3,312	1,088	1,076	1,959	4,980	917	3,904	26.6	26.5	38.3	42.0
$10,000 under $25,000	3,786	60,125	9,722	5,066	10,176	12,569	3,207	17,604	579	5,035	24.5	25.1	31.2	67.7
$25,000 under $50,000	3,288	125,571	(*)	7,772	15,599	41,792	2,722	45,562	566	3,770	25.4	25.7	29.4	46.5
$50,000 under $100,000	1,377	96,553	(*)	6,508	23,477	13,291	1,029	16,613	(*)	(*)	35.8	37.3	35.4	(*)
$100,000 under $200,000	633	88,893	26,696	3,953	4,625	9,896	553	11,426	(*)	(*)	42.8	46.1	46.7	(*)
$200,000 under $500,000	502	162,791	100,312	3,295	24,825	8,632	396	14,141	(*)	(*)	35.3	33.9	47.7	(*)
$500,000 under $1,000,000	198	152,002	122,204	2,245	9,031	2,415	149	3,154	(*)	(*)	32.9	30.3	29.8	(*)
$1,000,000 under $2,000,000	90	117,813	98,684	278	5,389	1,529	72	2,296	(*)	(*)	19.7	19.7	21.1	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Communication, electric, gas, and sanitary services														
Total	**23,135**	**421,122**	**106,005**	**33,101**	**75,623**	**81,703**	**15,671**	**90,409**	**7,464**	**8,706**	**10.1**	**17.3**	**17.0**	**23.6**
Under $2,500	10,401	8,969	(*)	3,885	(*)	—1,966	4,349	1,842	6,052	3,808	14.5	16.7	27.3	24.4
$2,500 under $5,000	2,969	10,672	(*)	1,368	(*)	248	2,148	1,974	(*)	(*)	28.4	29.1	42.4	(*)
$5,000 under $10,000	2,710	20,468	(*)	1,790	(*)	6,340	2,461	7,578	(*)	(*)	34.8	34.3	41.8	(*)
$10,000 under $25,000	2,983	54,936	6,419	5,554	3,929	17,217	2,679	17,920	(*)	(*)	28.8	30.3	35.1	(*)
$25,000 under $50,000	2,027	64,917	(*)	(*)	(*)	18,646	2,027	18,646	—	—	36.7	36.5	42.0	—
$50,000 under $100,000	1,463	105,140	(*)	7,120	24,402	21,138	1,463	21,138	—	—	37.7	39.2	(*)	—
$100,000 under $200,000	195	24,233	(*)	1,176	(*)	1,684	(*)	(*)	(*)	(*)	59.4	57.6	(*)	(*)
$200,000 under $500,000	367	112,505	(*)	6,193	24,437	17,282	(*)	(*)	(*)	(*)	45.0	43.6	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale and Retail Trade														
Total	**2,193,218**	**148,327,660**	**108,974,265**	**1,946,570**	**10,603,690**	**9,859,533**	**1,486,025**	**11,653,850**	**703,551**	**1,794,317**	**0.9**	**1.1**	**1.3**	**2.9**
Under $2,500	523,790	472,416	252,942	45,285	7,870	—245,925	204,183	85,567	316,470	331,492	2.1	2.7	5.1	5.2
$2,500 under $5,000	183,879	663,878	330,538	27,648	12,840	—14,112	106,600	109,565	77,016	123,677	3.7	3.7	6.8	8.0
$5,000 under $10,000	210,180	1,510,709	762,187	55,179	34,721	101,599	132,895	273,126	77,175	171,527	3.4	3.4	5.6	9.0
$10,000 under $25,000	323,656	5,338,315	2,786,959	146,251	230,016	706,611	233,753	969,170	89,899	262,559	2.8	2.9	4.4	7.3
$25,000 under $50,000	285,924	10,288,693	6,129,483	221,502	586,659	1,308,398	225,233	1,577,253	60,587	268,855	3.0	3.0	4.1	9.3
$50,000 under $100,000	261,306	18,669,694	12,265,092	325,008	1,565,643	1,830,988	220,403	2,052,912	40,889	221,924	2.7	2.8	3.6	9.3
$100,000 under $200,000	219,526	30,745,204	22,122,564	408,020	2,555,679	2,374,106	194,234	2,563,493	25,292	189,387	2.7	2.8	3.3	11.4
$200,000 under $500,000	149,417	43,692,710	33,373,747	448,078	3,478,162	2,552,748	136,537	2,687,607	12,880	134,859	2.8	2.7	3.0	11.6
$500,000 under $1,000,000	25,453	17,165,896	13,778,861	150,532	1,231,458	731,551	22,962	782,771	2,482	51,220	3.3	3.1	3.8	12.9
$1,000,000 under $2,000,000	7,467	10,036,756	8,491,700	71,200	555,585	313,735	6,849	336,692	618	22,957	1.6	1.6	2.4	10.2
$2,000,000 under $5,000,000	2,253	6,508,939	5,712,937	35,572	276,943	139,718	2,055	151,388	198	11,670	3.3	3.4	4.5	13.0
$5,000,000 under $10,000,000	288	1,910,035	1,727,785	9,234	49,110	50,861	251	53,397	37	2,536	2.4	2.1	39.9	7.4
$10,000,000 or more	79	1,324,415	1,239,470	3,061	19,004	9,255	70	10,909	(*)	(*)	4.4	4.3	9.6	(*)

Footnotes at end of table

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Wholesale trade: Total														
Total	336,268	33,339,345	25,394,515	391,551	1,328,085	2,860,672	262,656	3,126,005	73,204	265,333	2.5	2.2	2.9	7.3
Under $2,500	55,317	50,113	20,346	6,979	1,606	—48,140	21,778	14,795	33,247	62,935	6.4	8.0	13.5	14.8
$2,500 under $5,000	27,158	97,953	21,820	5,813	1,461	9,617	19,732	27,988	7,422	18,371	9.8	9.9	15.4	25.4
$5,000 under $10,000	41,724	298,490	71,425	8,437	3,179	78,332	33,550	100,077	8,174	21,745	7.8	7.9	10.2	22.9
$10,000 under $25,000	66,037	1,100,032	294,708	33,245	16,366	372,930	56,039	395,150	9,998	22,220	6.1	6.3	7.9	21.1
$25,000 under $50,000	47,829	1,712,754	626,862	38,147	36,856	553,982	42,684	579,143	5,045	25,161	6.9	7.0	7.8	32.0
$50,000 under $100,000	34,401	2,484,561	1,418,992	41,892	121,617	501,532	31,400	523,837	2,991	22,305	7.6	7.7	8.2	28.9
$100,000 under $200,000	27,344	3,838,287	2,789,745	55,441	183,878	380,177	23,789	409,988	3,555	29,811	8.1	8.1	8.2	24.7
$200,000 under $500,000	23,799	7,299,732	5,787,754	81,122	358,478	496,367	22,363	518,206	1,436	21,839	7.0	6.8	7.0	27.6
$500,000 under $1,000,000	7,716	5,383,702	4,477,810	55,818	272,028	236,612	6,794	255,855	921	19,243	5.9	5.4	6.6	23.6
$1,000,000 under $2,000,000	3,324	4,560,418	3,953,714	34,767	178,068	149,003	3,076	158,598	248	9,595	2.7	2.7	3.8	10.9
$2,000,000 under $5,000,000	1,334	3,894,040	3,492,470	20,959	120,479	82,468	1,205	91,166	129	8,698	4.3	4.4	6.0	14.8
$5,000,000 under $10,000,000	219	1,472,898	1,354,363	6,866	24,260	40,986	187	43,140	32	2,154	2.7	2.4	49.4	8.8
$10,000,000 or more	66	1,146,365	1,084,506	2,065	9,809	6,806	59	8,062	(*)	(*)	5.2	5.0	12.9	(*)
Wholesale trade: Motor vehicles and automotive equipment														
Total	18,688	2,122,414	1,562,732	33,589	122,161	172,292	14,683	180,814	4,025	8,522	10.5	9.8	11.3	26.3
Under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,500 under $5,000	1,165	4,475	(*)	(*)	(*)	1,863	(*)	(*)	(*)	(*)	45.8	46.2	(*)	(*)
$5,000 under $10,000	2,004	16,120	(*)	(*)	(*)	2,449	(*)	(*)	(*)	(*)	35.2	36.8	(*)	(*)
$10,000 under $25,000	4,006	65,345	20,282	2,800	(*)	19,818	3,552	20,082	(*)	(*)	25.1	26.2	32.6	(*)
$25,000 under $50,000	2,745	112,296	75,243	(*)	(*)	23,363	2,435	23,847	(*)	(*)	30.8	30.9	34.7	(*)
$50,000 under $100,000	1,688	124,955	75,483	2,496	(*)	21,562	1,428	21,695	(*)	(*)	35.0	35.6	37.8	(*)
$100,000 under $200,000	2,655	378,722	246,635	9,529	21,996	37,971	2,199	38,987	(*)	(*)	25.1	24.5	26.7	(*)
$200,000 under $500,000	2,051	654,581	505,030	10,410	43,171	42,531	1,930	44,054	(*)	(*)	23.1	23.5	24.0	(*)
$500,000 under $1,000,000	464	315,768	246,047	3,471	27,837	16,533	416	16,587	(*)	(*)	24.8	22.9	24.0	(*)
$1,000,000 under $2,000,000	132	194,477	170,419	484	6,277	5,322	120	5,502	(*)	(*)	14.6	14.9	16.3	(*)
$2,000,000 under $5,000,000	62	178,236	147,718	1,088	13,070	2,428	51	3,578	(*)	(*)	21.1	21.8	36.4	(*)
$5,000,000 under $10,000,000	13	77,245	70,277	(*)	(*)	921	13	921	(*)	(*)	26.6	23.1	25.1	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale trade: Lumber and construction materials														
Total	7,689	741,390	526,203	15,784	59,025	66,812	5,958	74,496	1,731	7,684	16.1	15.3	17.9	39.3
Under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,500 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,791	31,606	(*)	(*)	(*)	5,768	1,551	6,138	(*)	(*)	37.5	41.5	69.5	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	504	40,553	(*)	(*)	(*)	9,898	494	9,958	(*)	(*)	48.6	55.0	50.6	(*)
$100,000 under $200,000	572	77,459	(*)	2,106	(*)	13,416	568	13,448	(*)	(*)	49.4	43.5	48.0	(*)
$200,000 under $500,000	757	244,285	175,147	6,565	22,231	22,694	755	23,219	(*)	(*)	39.9	37.7	35.6	(*)
$500,000 under $1,000,000	144	115,233	91,779	3,003	12,229	4,542	130	4,589	(*)	(*)	33.3	31.4	37.6	(*)
$1,000,000 under $2,000,000	75	97,549	80,949	920	6,797	4,865	71	5,326	(*)	(*)	19.3	19.3	24.0	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale trade: Farm machinery and equipment														
Total	7,787	1,916,925	1,557,505	17,426	106,113	112,703	6,679	122,242	1,108	9,539	14.7	6.9	12.2	49.7
Under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,500 under $5,000	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,839	71,881	47,183	(*)	(*)	8,753	1,416	13,387	(*)	(*)	36.6	37.7	44.8	(*)
$50,000 under $100,000	1,151	90,777	(*)	(*)	(*)	8,413	(*)	(*)	(*)	(*)	44.2	44.9	(*)	(*)
$100,000 under $200,000	136	18,453	(*)	(*)	(*)	3,432	(*)	(*)	(*)	(*)	50.2	48.9	(*)	(*)
$200,000 under $500,000	1,165	387,167	290,329	2,679	28,174	33,402	1,115	33,679	(*)	(*)	27.0	28.2	31.2	(*)
$500,000 under $1,000,000	1,012	692,233	587,349	6,298	37,382	27,909	850	31,455	(*)	(*)	17.2	16.1	19.7	(*)
$1,000,000 under $2,000,000	346	467,284	396,790	3,790	25,285	21,589	342	21,816	(*)	(*)	8.5	8.6	9.6	(*)
$2,000,000 under $5,000,000	56	150,699	133,652	954	5,391	7,092	55	7,210	(*)	(*)	19.5	20.6	23.9	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Wholesale trade: Other machinery, equipment, and supplies														
Total	**26,254**	**1,893,628**	**1,175,611**	**34,138**	**137,660**	**282,770**	**22,181**	**299,632**	**4,063**	**16,862**	**9.2**	**9.9**	**9.2**	**21.8**
Under $2,500	2,883	3,123	909	551	528	—4,043	960	412	1,923	4,455	25.5	33.5	40.3	43.9
$2,500 under $5,000	2,300	8,437	(*)	(*)	(*)	2,993	(*)	(*)	(*)	(*)	33.6	34.9	(*)	(*)
$5,000 under $10,000	3,224	24,903	4,995	596	(*)	8,989	2,911	10,083	(*)	(*)	31.6	31.6	36.1	(*)
$10,000 under $25,000	5,671	89,857	28,362	1,879	661	31,259	4,782	34,714	(*)	(*)	21.1	20.7	26.9	(*)
$25,000 under $50,000	4,156	155,956	66,292	6,400	3,968	42,511	4,109	42,589	(*)	(*)	23.8	23.7	25.8	(*)
$50,000 under $100,000	2,977	184,109	85,905	3,002	16,730	42,754	2,917	42,845	(*)	(*)	26.4	26.5	27.7	(*)
$100,000 under $200,000	2,504	335,284	181,181	8,393	28,660	54,843	2,461	57,608	(*)	(*)	26.6	26.7	23.8	(*)
$200,000 under $500,000	2,094	621,984	436,993	7,702	54,600	69,160	2,037	70,727	(*)	(*)	22.8	22.0	18.5	(*)
$500,000 under $1,000,000	294	202,975	157,767	2,945	17,523	19,666	288	21,298	(*)	(*)	27.6	26.0	26.9	(*)
$1,000,000 under $2,000,000	116	157,468	124,953	1,694	8,902	8,265	111	9,876	(*)	(*)	15.1	15.3	19.1	(*)
$2,000,000 under $5,000,000	32	88,386	67,925	470	5,396	5,636	32	5,636	—	—	28.6	28.6	24.1	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale trade: Groceries and related products														
Total	**37,044**	**6,549,039**	**5,552,411**	**58,566**	**220,624**	**313,689**	**32,293**	**328,770**	**4,523**	**15,081**	**7.3**	**5.7**	**7.7**	**21.9**
Under $2,500	3,026	2,660	(*)	493	(*)	—1,104	1,220	724	1,578	1,828	25.7	36.5	59.8	39.9
$2,500 under $5,000	1,183	4,379	(*)	(*)	(*)	117	(*)	(*)	(*)	(*)	42.9	42.8	(*)	(*)
$5,000 under $10,000	2,322	17,223	(*)	(*)	(*)	8,858	2,322	8,858	(*)	—	31.6	32.4	39.6	—
$10,000 under $25,000	6,502	99,867	37,224	3,472	(*)	28,077	5,518	28,999	(*)	(*)	19.5	20.2	27.4	(*)
$25,000 under $50,000	3,746	136,841	83,117	2,327	(*)	28,536	3,305	28,843	(*)	(*)	26.3	26.9	34.1	(*)
$50,000 under $100,000	4,142	316,252	241,376	5,440	3,775	34,269	4,032	34,628	(*)	(*)	23.0	23.5	23.8	(*)
$100,000 under $200,000	7,590	1,042,574	884,133	6,741	20,236	68,754	7,286	72,377	(*)	(*)	16.7	16.8	18.7	(*)
$200,000 under $500,000	6,096	1,833,406	1,568,429	19,463	54,032	75,158	5,525	78,576	(*)	(*)	15.6	15.0	17.6	(*)
$500,000 under $1,000,000	1,417	1,025,586	886,803	9,517	51,367	24,326	1,221	27,191	196	2,865	13.6	12.4	14.0	42.0
$1,000,000 under $2,000,000	688	945,846	831,414	5,642	42,480	25,245	662	25,749	(*)	(*)	6.3	6.4	8.1	(*)
$2,000,000 under $5,000,000	298	857,699	769,886	3,899	35,339	17,256	275	17,946	(*)	(*)	9.5	9.8	12.9	(*)
$5,000,000 under $10,000,000	27	173,500	158,723	642	5,713	3,414	26	3,725	(*)	(*)	(2)	(2)	(2)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
Wholesale trade: Farm-product raw materials														
Total	**11,999**	**4,981,767**	**4,590,934**	**31,075**	**50,040**	**55,524**	**6,573**	**94,505**	**5,426**	**38,981**	**12.5**	**3.7**	**11.1**	**20.1**
Under $2,500	960	1,260	(*)	(*)	—	372	(*)	(*)	(*)	(*)	48.9	55.7	(*)	(*)
$2,500 under $5,000	658	2,257	(*)	(*)	—	—703	(*)	(*)	(*)	(*)	50.8	49.3	(*)	(*)
$5,000 under $10,000	942	6,687	(*)	(*)	(*)	—198	(*)	(*)	(*)	(*)	54.5	55.0	(*)	(*)
$10,000 under $25,000	1,944	29,639	15,807	1,140	(*)	1,133	1,012	3,707	(*)	(*)	36.6	36.2	64.1	(*)
$25,000 under $50,000	1,905	73,473	42,973	3,837	(*)	1,720	971	7,325	(*)	(*)	38.3	39.2	67.0	(*)
$50,000 under $100,000	1,480	101,756	66,785	3,747	3,138	1,228	800	10,454	(*)	(*)	35.8	34.9	58.9	(*)
$100,000 under $200,000	1,369	185,185	156,154	3,324	2,966	3,819	374	9,212	(*)	(*)	36.3	36.5	38.3	(*)
$200,000 under $500,000	671	222,546	199,097	1,249	3,817	8,029	625	8,436	(*)	(*)	36.0	36.0	38.5	(*)
$500,000 under $1,000,000	788	565,589	508,505	3,826	7,533	9,410	543	13,703	245	4,293	16.9	15.5	24.8	26.2
$1,000,000 under $2,000,000	703	994,311	913,554	6,407	12,843	12,597	569	15,836	134	3,239	6.1	6.2	9.9	17.6
$2,000,000 under $5,000,000	427	1,294,513	1,226,034	3,940	9,152	11,287	364	14,193	63	2,906	7.6	7.7	11.7	20.9
$5,000,000 under $10,000,000	109	760,476	734,832	1,329	4,412	4,067	86	5,054	23	987	(2)	(2)	(2)	(2)
$10,000,000 or more	43	744,075	725,223	738	2,883	2,763	40	3,920	(*)	(*)	(2)	(2)	(2)	(*)
Wholesale trade: Other wholesale trade														
Total	**226,807**	**15,134,182**	**10,429,119**	**200,975**	**632,462**	**1,856,882**	**174,309**	**2,025,546**	**52,328**	**168,664**	**3.1**	**3.3**	**3.8**	**9.4**
Under $2,500	44,888	40,458	17,577	4,482	508	—36,920	17,802	11,783	27,022	48,703	7.1	8.9	15.1	17.5
$2,500 under $5,000	21,362	76,790	18,361	4,412	1,031	4,294	15,830	21,301	5,528	17,007	11.2	11.3	17.7	27.3
$5,000 under $10,000	31,011	218,314	53,125	5,823	2,625	54,081	24,738	71,097	6,273	17,016	8.9	9.0	11.7	26.9
$10,000 under $25,000	45,247	771,640	172,945	23,029	8,994	286,944	39,166	301,006	6,081	14,062	7.3	7.6	9.1	26.6
$25,000 under $50,000	32,988	1,149,864	306,702	24,251	24,913	444,738	30,000	458,772	2,888	14,034	8.2	8.2	8.9	35.5
$50,000 under $100,000	22,458	1,626,159	865,032	25,201	82,427	383,408	20,585	395,798	1,874	12,390	9.3	9.5	9.7	36.8
$100,000 under $200,000	12,518	1,800,610	1,269,114	24,509	101,277	197,942	10,798	214,824	1,720	16,882	11.6	11.8	11.3	34.1
$200,000 under $500,000	10,965	3,335,763	2,612,729	33,054	152,453	245,393	10,376	259,515	589	14,122	9.9	9.7	9.8	39.2
$500,000 under $1,000,000	3,597	2,466,318	1,999,560	26,758	118,157	134,226	3,346	141,032	250	6,806	8.8	8.1	9.3	53.6
$1,000,000 under $2,000,000	1,264	1,703,483	1,435,635	15,830	75,484	71,120	1,201	74,493	63	3,373	4.6	4.6	6.2	22.0
$2,000,000 under $5,000,000	431	1,240,785	1,074,448	10,176	48,951	36,431	400	40,265	31	3,834	7.9	8.1	9.5	25.6
$5,000,000 under $10,000,000	61	394,914	329,725	2,334	11,001	31,965	55	32,301	(*)	(*)	8.0	7.6	65.9	(*)
$10,000,000 or more	16	309,084	274,166	1,116	4,641	3,260	(*)	(*)	(*)	(*)	21.6	18.5	(*)	(*)

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Total														
Total	**1,765,314**	**112,452,895**	**81,989,764**	**1,505,378**	**9,135,842**	**6,724,552**	**1,166,993**	**8,173,192**	**595,844**	**1,448,640**	**1.0**	**1.3**	**1.8**	**3.3**
Under $2,500	436,638	395,108	220,296	33,980	6,096	—173,026	171,582	63,406	264,697	236,432	2.3	3.0	5.5	5.4
$2,500 under $5,000	146,006	530,355	293,884	20,470	10,063	—23,584	81,125	74,338	64,881	97,922	4.1	4.2	7.8	8.7
$5,000 under $10,000	154,800	1,114,200	656,619	44,232	30,137	8,470	90,513	148,578	64,177	140,108	3.9	4.0	6.8	10.2
$10,000 under $25,000	239,197	3,949,804	2,376,098	104,920	209,703	266,714	162,758	493,933	76,439	227,219	3.2	3.4	5.4	8.0
$25,000 under $50,000	229,027	8,274,865	5,371,145	175,040	538,052	678,629	174,788	916,644	54,235	238,015	3.4	3.5	4.9	9.8
$50,000 under $100,000	221,132	15,762,827	10,640,196	272,133	1,391,600	1,260,135	183,786	1,456,725	37,342	198,590	3.0	3.1	4.0	9.8
$100,000 under $200,000	190,266	26,640,773	19,144,989	349,794	2,357,978	1,958,877	168,992	2,115,077	21,274	156,200	3.0	3.0	3.6	12.9
$200,000 under $500,000	124,094	35,956,993	27,260,215	360,601	3,094,022	2,035,509	113,116	2,143,366	10,978	107,857	3.1	3.0	3.4	13.1
$500,000 under $1,000,000	17,118	11,373,669	8,964,169	91,243	939,711	483,530	15,725	513,306	1,393	29,776	4.2	3.9	4.8	15.6
$1,000,000 under $2,000,000	4,076	5,386,499	4,462,547	35,847	372,937	162,541	3,718	175,424	358	12,883	2.4	2.4	3.4	16.1
$2,000,000 under $5,000,000	883	2,509,510	2,123,201	14,001	153,618	55,210	819	58,098	64	2,888	5.4	5.6	7.4	28.2
$5,000,000 under $10,000,000	68	431,904	369,018	2,313	24,391	9,905	64	10,257	(*)	(*)	5.1	4.1	4.0	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Total														
Total	**56,400**	**4,861,220**	**3,421,998**	**86,634**	**402,287**	**372,855**	**41,051**	**440,125**	**15,348**	**67,270**	**6.1**	**6.6**	**7.5**	**18.2**
Under $2,500	8,125	7,877	4,773	1,092	(*)	—6,619	3,253	1,039	4,872	7,658	16.7	20.1	33.6	31.1
$2,500 under $5,000	3,612	13,538	8,713	1,547	(*)	—2,790	1,650	1,253	1,962	4,043	25.4	25.9	46.1	45.3
$5,000 under $10,000	4,558	35,128	17,971	1,407	371	3,862	3,246	7,325	1,312	3,463	23.1	23.7	38.3	44.8
$10,000 under $25,000	7,133	119,115	67,515	5,057	8,792	7,836	5,305	16,538	1,828	8,702	19.6	20.3	28.2	40.9
$25,000 under $50,000	7,018	260,053	150,695	8,424	13,847	30,637	4,860	45,968	2,158	15,331	19.4	19.6	24.7	49.6
$50,000 under $100,000	10,717	805,252	536,603	11,250	63,281	98,069	9,604	102,272	1,113	4,203	14.0	14.2	16.6	47.5
$100,000 under $200,000	8,902	1,190,324	807,327	21,297	98,379	125,133	8,184	129,874	718	4,741	14.2	14.1	15.5	48.9
$200,000 under $500,000	5,341	1,567,720	1,167,202	27,727	139,422	72,713	4,063	89,833	1,278	17,120	14.6	14.0	15.6	44.7
$500,000 under $1,000,000	764	525,330	397,905	5,511	49,815	26,418	663	27,834	101	1,416	18.2	16.8	21.5	34.5
$1,000,000 under $2,000,000	211	269,810	209,424	2,804	24,093	15,751	205	16,205	(*)	(*)	11.8	11.8	14.5	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Building materials and supply stores														
Total	**14,897**	**1,619,467**	**1,123,090**	**34,446**	**167,550**	**110,161**	**10,938**	**127,637**	**3,959**	**17,476**	**11.6**	**11.5**	**12.9**	**29.6**
Under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,500 under $5,000	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	3,070	50,686	28,157	1,457	1,870	4,514	2,479	8,208	(*)	(*)	28.3	29.9	36.7	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	2,771	221,254	145,124	3,362	20,922	22,549	2,231	24,208	(*)	(*)	27.4	28.2	31.6	(*)
$100,000 under $200,000	2,631	373,774	255,504	10,034	37,313	33,773	2,335	35,185	(*)	(*)	26.2	26.1	28.9	(*)
$200,000 under $500,000	1,823	569,030	398,712	11,075	70,505	31,893	1,524	34,349	(*)	(*)	24.0	23.7	26.3	(*)
$500,000 under $1,000,000	191	146,091	111,967	1,708	12,339	7,064	175	7,739	(*)	(*)	28.3	25.7	25.5	(*)
$1,000,000 under $2,000,000	129	168,261	128,886	1,834	17,515	9,982	125	10,016	(*)	(*)	14.7	14.9	17.5	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Hardware stores														
Total	**22,448**	**1,904,399**	**1,334,607**	**21,910**	**135,088**	**214,224**	**18,352**	**229,438**	**4,096**	**15,214**	**9.8**	**10.5**	**11.3**	**40.2**
Under $2,500	1,802	2,092	(*)	(*)	(*)	—1,544	(*)	(*)	(*)	(*)	37.5	43.1	(*)	(*)
$2,500 under $5,000	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,823	34,403	23,082	729	(*)	3,432	(*)	(*)	(*)	(*)	35.1	37.1	(*)	(*)
$25,000 under $50,000	3,666	140,570	86,975	1,659	(*)	29,692	3,249	30,265	(*)	(*)	27.2	27.6	31.3	(*)
$50,000 under $100,000	6,436	474,116	326,128	5,773	32,895	62,065	5,865	64,604	(*)	(*)	18.1	18.3	21.8	(*)
$100,000 under $200,000	4,897	645,852	440,101	7,382	43,892	61,612	4,877	61,690	(*)	(*)	19.2	19.1	20.3	(*)
$200,000 under $500,000	1,495	448,099	339,875	4,396	42,861	28,972	1,134	35,624	(*)	(*)	26.1	25.7	25.6	(*)
$500,000 under $1,000,000	191	121,803	89,434	1,121	9,531	9,796	181	9,848	(*)	(*)	41.0	40.5	47.9	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Building materials, hardware, garden supply, and mobile home dealer: Retail nurseries, garden supply stores; and mobile home dealers														
Total	**19,055**	**1,337,354**	**964,301**	**30,278**	**99,649**	**48,470**	**11,761**	**83,050**	**7,294**	**34,580**	**10.9**	**12.4**	**14.5**	**26.8**
Under $2,500	4,831	3,703	3,146	723	(*)	—5,062	2,175	371	2,656	5,433	21.2	25.9	38.8	38.3
$2,500 under $5,000	1,972	7,338	5,157	(*)	(*)	—815	(*)	(*)	(*)	(*)	35.4	36.4	(*)	(*)
$5,000 under $10,000	2,539	19,313	(*)	(*)	(*)	3,261	(*)	(*)	(*)	(*)	31.2	31.5	(*)	(*)
$10,000 under $25,000	2,240	34,024	16,276	(*)	(*)	—110	(*)	(*)	(*)	(*)	39.8	41.0	(*)	(*)
$25,000 under $50,000	2,110	73,477	40,125	2,883	(*)	1,597	(*)	(*)	(*)	(*)	34.1	34.1	(*)	(*)
$50,000 under $100,000	1,510	109,882	65,351	2,115	(*)	13,455	1,508	13,460	(*)	(*)	37.7	37.9	41.2	(*)
$100,000 under $200,000	1,374	170,698	111,722	3,881	17,174	9,748	972	12,999	(*)	(*)	35.5	34.1	41.7	(*)
$200,000 under $500,000	2,023	550,591	428,615	12,256	26,056	11,848	1,405	19,860	618	8,012	25.4	23.6	28.2	64.2
$500,000 under $1,000,000	382	257,436	196,504	2,682	27,945	9,558	307	10,247	(*)	(*)	26.6	24.4	30.2	(*)
$1,000,000 under $2,000,000	64	77,877	62,294	856	3,887	4,599	62	5,019	(*)	(*)	23.0	22.0	30.0	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: General merchandise stores														
Total	**32,964**	**2,686,621**	**2,110,140**	**28,664**	**144,705**	**171,050**	**25,031**	**191,547**	**7,674**	**20,497**	**8.2**	**9.1**	**10.8**	**20.4**
Under $2,500	1,921	2,291	2,306	(*)	(*)	—1,240	(*)	(*)	(*)	(*)	34.7	41.1	(*)	(*)
$2,500 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	3,234	21,633	14,047	1,083	(*)	634	2,581	2,961	(*)	(*)	26.6	27.2	36.2	(*)
$10,000 under $25,000	4,136	71,038	55,104	1,309	(*)	3,713	2,780	6,123	1,356	2,410	25.3	26.4	41.1	33.4
$25,000 under $50,000	7,728	272,215	202,604	4,436	15,061	14,050	5,470	18,930	2,258	4,880	19.2	19.5	28.7	40.1
$50,000 under $100,000	6,191	436,114	343,422	3,308	14,896	29,523	5,585	33,074	606	3,551	18.5	18.9	23.5	50.2
$100,000 under $200,000	5,982	869,059	691,713	8,513	42,065	65,614	5,322	66,623	(*)	(*)	17.5	17.7	21.6	(*)
$200,000 under $500,000	2,662	784,738	622,294	8,134	53,584	47,255	2,402	51,020	(*)	(*)	20.0	19.6	21.5	(*)
$500,000 under $1,000,000	210	137,878	107,277	1,165	10,368	8,081	206	8,250	(*)	(*)	32.4	29.8	28.5	(*)
$1,000,000 under $2,000,000	44	63,120	50,316	474	4,139	2,742	40	3,080	(*)	(*)	22.7	23.6	23.6	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Food stores: Total														
Total	**178,195**	**21,632,420**	**17,480,815**	**221,650**	**1,241,842**	**991,989**	**140,727**	**1,126,744**	**37,460**	**134,755**	**3.5**	**3.2**	**4.2**	**10.9**
Under $2,500	7,438	6,551	4,950	656	(*)	—4,600	3,596	852	3,842	5,452	17.8	22.6	32.1	34.6
$2,500 under $5,000	5,346	19,709	12,096	687	(*)	169	3,294	3,688	2,052	3,519	20.6	21.1	40.7	44.0
$5,000 under $10,000	10,244	76,580	55,926	2,763	1,081	—73	6,846	7,726	3,398	7,799	15.4	15.8	22.3	33.3
$10,000 under $25,000	26,310	441,468	313,929	10,690	13,574	12,928	17,192	36,428	9,118	23,500	10.2	10.6	16.9	27.7
$25,000 under $50,000	32,280	1,162,575	896,159	21,133	33,793	68,176	25,463	94,161	6,813	25,985	9.4	9.5	13.2	32.2
$50,000 under $100,000	36,552	2,603,721	2,033,717	34,248	115,072	158,917	29,788	184,553	6,760	25,636	7.9	8.1	10.9	24.0
$100,000 under $200,000	30,639	4,270,880	3,484,687	39,935	217,166	229,997	27,303	251,483	3,336	21,486	7.9	8.0	9.8	30.6
$200,000 under $500,000	22,959	6,896,447	5,615,765	65,367	409,909	339,755	21,428	349,455	1,531	9,700	7.5	7.2	8.5	26.4
$500,000 under $1,000,000	4,604	3,133,158	2,557,854	24,429	226,262	113,723	4,176	119,033	428	5,310	8.0	7.5	9.6	27.3
$1,000,000 under $2,000,000	1,483	1,943,878	1,617,131	14,066	140,187	53,082	1,338	57,132	145	4,050	4.1	4.2	5.1	18.2
$2,000,000 under $5,000,000	318	902,307	744,179	6,025	71,996	18,289	285	20,045	33	1,756	9.1	9.4	11.3	39.7
$5,000,000 under $10,000,000	18	117,604	96,648	1,012	8,034	1,902	16	2,066	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Food stores: Grocery stores														
Total	**125,852**	**17,774,918**	**14,793,344**	**149,129**	**830,562**	**704,982**	**98,208**	**806,497**	**27,636**	**101,515**	**4.1**	**3.5**	**4.6**	**11.9**
Under $2,500	2,356	2,537	2,417	(*)	(*)	—2,349	(*)	(*)	1,624	2,434	31.4	38.7	(*)	38.3
$2,500 under $5,000	2,207	8,023	7,087	(*)	—	—2,444	(*)	(*)	(*)	(*)	32.9	33.6	(*)	(*)
$5,000 under $10,000	5,929	46,938	37,284	2,092	(*)	—2,957	3,153	2,635	2,776	5,592	20.4	20.8	36.4	38.1
$10,000 under $25,000	15,791	263,471	209,067	4,116	2,973	6,582	10,732	15,346	5,059	8,764	13.5	13.8	20.0	27.5
$25,000 under $50,000	24,738	889,009	726,254	13,469	13,130	36,558	18,316	57,200	6,418	20,642	10.8	10.9	15.8	33.8
$50,000 under $100,000	26,281	1,902,769	1,586,233	18,591	49,345	84,864	20,562	108,339	5,715	23,475	9.4	9.6	12.5	25.6
$100,000 under $200,000	24,453	3,424,543	2,911,247	26,368	103,048	154,821	21,495	174,321	2,958	19,500	8.9	9.0	11.3	32.4
$200,000 under $500,000	18,158	5,549,228	4,615,108	43,488	262,078	257,191	16,824	265,634	1,334	8,443	8.3	7.9	9.2	27.8
$500,000 under $1,000,000	4,205	2,867,560	2,353,736	20,540	196,598	103,916	3,839	108,266	366	4,350	8.4	7.9	10.1	28.4
$1,000,000 under $2,000,000	1,429	1,870,350	1,556,546	13,335	133,777	50,429	1,288	54,354	141	3,925	4.2	4.3	5.2	18.6
$2,000,000 under $5,000,000	284	789,561	653,433	5,362	58,444	16,603	255	17,957	29	1,354	9.5	9.9	12.0	44.7
$5,000,000 under $10,000,000	18	117,604	96,648	1,012	8,034	1,902	16	2,066	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Food stores: Other food stores														
Total	**52,343**	**3,857,502**	**2,687,471**	**72,521**	**411,280**	**287,007**	**42,519**	**320,247**	**9,824**	**33,240**	**6.6**	**8.0**	**9.0**	**25.2**
Under $2,500	5,082	4,014	2,533	387	(*)	—2,251	2,864	767	2,218	3,018	21.6	27.5	35.0	54.3
$2,500 under $5,000	3,139	11,686	5,009	(*)	(*)	2,613	2,300	3,516	(*)	(*)	26.3	27.1	42.6	(*)
$5,000 under $10,000	4,315	29,642	18,642	671	(*)	2,884	3,693	5,091	(*)	(*)	23.5	23.9	28.1	(*)
$10,000 under $25,000	10,519	177,997	104,862	6,574	10,601	6,346	6,460	21,082	4,059	14,736	15.6	16.4	25.4	41.1
$25,000 under $50,000	7,542	273,566	169,905	7,664	20,683	31,618	7,147	36,961	(*)	(*)	19.1	19.3	23.1	(*)
$50,000 under $100,000	10,271	700,952	447,484	15,657	65,727	74,053	9,226	76,214	(*)	(*)	15.2	15.5	19.5	(*)
$100,000 under $200,000	6,186	846,337	573,440	13,567	114,118	75,176	5,808	77,162	(*)	(*)	17.4	17.5	19.4	(*)
$200,000 under $500,000	4,801	1,347,219	1,000,657	21,879	147,831	82,564	4,604	83,821	(*)	(*)	17.7	16.8	19.7	(*)
$500,000 under $1,000,000	399	265,598	203,918	3,889	29,664	9,807	337	10,767	(*)	(*)	26.1	23.6	28.9	(*)
$1,000,000 under $2,000,000	54	73,528	60,585	731	6,410	2,653	50	2,778	(*)	(*)	22.6	22.9	27.0	(*)
$2,000,000 under $5,000,000	34	112,746	90,746	663	13,552	1,686	(*)	(*)	(*)	(*)	28.8	29.4	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
Retail trade: Automotive dealers and service stations: Total														
Total	**252,864**	**37,498,034**	**30,285,854**	**275,070**	**2,355,186**	**1,655,803**	**198,551**	**1,892,218**	**54,313**	**236,415**	**2.9**	**2.6**	**3.3**	**8.9**
Under $2,500	13,704	15,046	10,999	2,164	(*)	—12,617	3,953	3,409	9,751	16,026	14.0	17.9	34.8	25.6
$2,500 under $5,000	10,858	42,222	22,540	1,015	(*)	3,292	5,670	8,500	5,188	5,208	16.2	16.4	33.9	37.0
$5,000 under $10,000	9,320	67,081	52,965	3,071	1,449	—3,649	5,215	8,085	4,105	11,734	15.9	16.2	30.3	28.5
$10,000 under $25,000	20,072	338,882	224,970	3,309	20,255	27,459	14,391	42,087	5,681	14,628	11.6	11.9	20.0	23.8
$25,000 under $50,000	34,349	1,229,609	943,068	16,007	42,370	58,797	25,038	103,058	9,311	44,261	10.4	10.3	14.4	25.5
$50,000 under $100,000	39,775	2,942,956	2,331,225	32,608	146,199	133,804	31,592	184,990	8,183	51,186	7.5	7.7	11.1	21.9
$100,000 under $200,000	62,989	9,019,249	7,141,722	80,124	580,907	507,704	55,634	552,961	7,355	45,257	5.5	5.6	6.9	21.9
$200,000 under $500,000	52,538	15,312,936	12,284,447	99,024	1,077,714	713,153	48,583	743,224	3,955	30,071	5.0	4.8	5.6	19.8
$500,000 under $1,000,000	7,045	4,723,536	3,951,684	21,754	294,567	146,122	6,427	159,362	618	13,240	6.6	6.2	7.6	28.3
$1,000,000 under $2,000,000	1,753	2,336,326	2,028,363	9,940	119,557	54,509	1,605	58,641	148	4,132	3.8	3.9	5.1	27.7
$2,000,000 under $5,000,000	423	1,213,459	1,070,294	4,855	56,885	22,652	406	23,203	(*)	(*)	8.0	8.3	9.9	(*)
$5,000,000 under $10,000,000	36	222,574	193,756	1,152	11,917	4,469	35	4,590	(*)	(*)	9.6	7.9	9.0	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
Retail trade: Automotive dealers and service stations: New and used car dealers														
Total	**11,850**	**4,104,335**	**3,505,401**	**20,684**	**227,141**	**94,180**	**8,405**	**114,446**	**3,445**	**20,266**	**12.0**	**5.8**	**10.5**	**29.0**
Under $2,500	1,730	(*)	(*)	(*)	—	—1,979	(*)	(*)	(*)	(*)	39.8	(*)	(*)	(*)
$2,500 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	1,738	23,885	14,527	(*)	(*)	1,914	1,319	2,506	(*)	(*)	36.0	36.0	44.8	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	1,179	157,674	135,594	1,481	(*)	703	(*)	(*)	(*)	(*)	37.7	35.2	(*)	(*)
$200,000 under $500,000	1,342	392,263	310,772	2,766	33,611	20,059	1,209	22,345	(*)	(*)	31.7	30.4	39.0	(*)
$500,000 under $1,000,000	1,688	1,180,152	1,009,722	4,967	59,460	21,462	1,436	27,564	252	6,102	13.8	12.5	17.8	51.4
$1,000,000 under $2,000,000	907	1,233,717	1,075,259	5,190	66,308	25,846	835	27,509	72	1,663	5.4	5.5	6.7	33.4
$2,000,000 under $5,000,000	281	810,746	710,547	3,097	39,671	15,260	271	15,375	(*)	(*)	9.9	10.1	12.1	(*)
$5,000,000 under $10,000,000	26	160,308	137,893	827	10,110	3,545	26	3,545	—	—	13.3	11.0	11.6	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
Retail trade: Automotive dealers and service stations: Used car dealers														
Total	**37,337**	**3,337,223**	**2,767,683**	**12,107**	**93,635**	**117,886**	**24,664**	**170,662**	**12,673**	**52,776**	**8.1**	**8.3**	**10.9**	**18.8**
Under $2,500	3,829	4,145	5,061	(*)	(*)	—4,198	(*)	(*)	2,992	4,982	28.3	34.3	(*)	44.3
$2,500 under $5,000	2,886	10,950	(*)	(*)	—	2,562	(*)	(*)	(*)	(*)	34.3	35.6	(*)	(*)
$5,000 under $10,000	2,399	17,021	12,441	(*)	(*)	—251	(*)	(*)	(*)	(*)	29.6	30.0	(*)	(*)
$10,000 under $25,000	4,283	69,228	54,931	(*)	(*)	—1,804	(*)	(*)	2,122	5,655	25.8	25.8	(*)	38.1
$25,000 under $50,000	8,793	307,802	219,499	3,024	(*)	22,053	5,718	32,850	3,075	10,797	18.0	18.2	27.2	46.1
$50,000 under $100,000	6,767	486,589	396,422	2,305	5,601	16,269	5,731	29,758	1,036	13,489	18.8	19.0	24.7	44.9
$100,000 under $200,000	3,542	492,676	385,205	1,392	33,435	28,282	2,931	34,209	(*)	(*)	23.2	23.3	29.1	(*)
$200,000 under $500,000	3,978	1,146,582	964,308	3,320	30,466	40,642	3,463	45,313	(*)	(*)	18.7	18.0	21.4	(*)
$500,000 under $1,000,000	658	476,243	422,693	499	11,664	9,332	542	11,444	(*)	(*)	20.4	18.5	22.2	(*)
$1,000,000 under $2,000,000	173	234,823	214,409	294	3,811	4,068	151	4,286	(*)	(*)	12.3	12.7	16.0	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Automotive dealers and service stations: Gasoline service stations														
Total	**161,559**	**26,130,458**	**21,196,924**	**182,968**	**1,702,999**	**1,207,891**	**137,405**	**1,311,332**	**24,154**	**103,441**	**3.7**	**3.3**	**4.0**	**12.5**
Under $2,500	2,233	3,426	(*)	(*)	(*)	1,383	(*)	(*)	(*)	(*)	34.2	41.9	(*)	(*)
$2,500 under $5,000	2,983	11,188	5,687	(*)	(*)	1,366	(*)	(*)	(*)	(*)	30.6	29.9	(*)	(*)
$5,000 under $10,000	3,434	25,746	20,635	555	(*)	—545	1,935	2,884	1,499	3,429	27.3	28.6	43.5	45.0
$10,000 under $25,000	11,123	199,090	126,795	1,961	14,638	22,383	8,650	26,929	2,473	4,546	15.6	16.1	25.3	31.0
$25,000 under $50,000	19,598	694,721	574,748	7,829	30,609	17,889	14,241	40,188	5,357	22,299	15.3	14.8	18.4	31.5
$50,000 under $100,000	25,101	1,885,424	1,507,383	20,941	105,489	93,570	20,653	115,856	4,448	22,286	9.5	9.7	13.5	28.5
$100,000 under $200,000	49,700	7,190,468	5,807,902	58,435	436,300	380,264	44,261	408,939	5,439	28,675	6.3	6.4	7.8	26.1
$200,000 under $500,000	42,573	12,412,453	10,035,316	75,882	873,719	572,393	40,080	586,677	2,493	14,284	5.6	5.3	6.2	25.0
$500,000 under $1,000,000	4,176	2,700,690	2,243,781	12,561	190,188	94,363	3,932	98,736	244	4,373	8.7	8.3	9.6	39.5
$1,000,000 under $2,000,000	534	692,136	595,557	3,079	37,648	18,234	496	20,114	38	1,880	7.0	7.1	8.9	52.9
$2,000,000 under $5,000,000	97	270,174	237,989	1,331	11,734	5,867	93	6,232	(*)	(*)	16.9	17.5	20.1	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Automotive dealers and service stations: Other automotive dealers														
Total	**42,118**	**3,926,018**	**2,815,846**	**59,311**	**331,411**	**235,846**	**28,077**	**295,778**	**14,041**	**59,932**	**7.1**	**7.8**	**9.7**	**20.2**
Under $2,500	5,912	5,987	4,503	1,982	257	—7,823	(*)	(*)	5,092	8,003	20.4	27.0	(*)	38.7
$2,500 under $5,000	3,913	15,446	9,406	801	(*)	—1,065	2,211	1,917	1,702	2,982	25.2	25.8	38.8	57.2
$5,000 under $10,000	3,487	24,314	19,889	2,036	(*)	—2,853	1,848	1,746	1,639	4,599	25.7	25.6	52.6	49.3
$10,000 under $25,000	2,928	46,679	28,717	604	361	4,966	2,261	8,801	(*)	(*)	30.2	30.2	49.6	(*)
$25,000 under $50,000	5,112	193,979	130,597	3,678	7,615	12,068	4,233	23,233	879	11,165	22.3	23.0	33.3	65.5
$50,000 under $100,000	6,872	498,744	365,534	8,923	29,156	23,919	4,694	38,053	2,178	14,134	18.3	18.5	29.4	48.7
$100,000 under $200,000	8,568	1,178,431	813,021	18,816	103,695	98,455	7,522	103,778	1,046	5,323	15.0	15.2	17.9	51.8
$200,000 under $500,000	4,645	1,361,638	974,051	17,056	139,918	80,059	3,831	88,889	814	8,830	15.6	15.2	17.4	43.1
$500,000 under $1,000,000	523	366,451	275,488	3,727	33,255	20,965	517	21,618	(*)	(*)	23.0	21.3	24.3	(*)
$1,000,000 under $2,000,000	139	175,650	143,138	1,377	11,790	6,361	123	6,732	(*)	(*)	14.5	14.5	21.7	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Apparel and accessory stores														
Total	**61,806**	**3,870,729**	**2,447,927**	**51,830**	**380,572**	**366,657**	**41,158**	**447,062**	**20,648**	**80,405**	**6.0**	**7.2**	**7.7**	**14.2**
Under $2,500	7,221	6,824	6,320	1,013	391	—7,665	1,643	1,048	5,578	8,713	18.0	22.5	40.6	33.6
$2,500 under $5,000	3,378	12,882	6,364	853	(*)	—2,235	1,634	1,930	1,744	4,165	25.8	25.9	52.1	37.9
$5,000 under $10,000	5,919	42,281	23,856	581	1,544	129	2,795	7,506	3,124	7,377	19.8	19.9	34.3	35.7
$10,000 under $25,000	12,398	199,231	130,490	4,399	13,941	—2,847	6,927	23,023	5,471	25,870	15.0	15.4	23.8	27.1
$25,000 under $50,000	9,836	378,940	221,793	5,260	25,911	40,805	7,898	52,147	1,938	11,342	16.4	16.7	21.6	37.2
$50,000 under $100,000	10,793	736,681	477,950	10,389	59,976	63,390	8,728	76,508	2,065	13,118	13.7	13.5	17.7	34.1
$100,000 under $200,000	7,972	1,128,283	707,377	13,653	121,113	136,228	7,420	143,646	552	7,418	14.1	14.4	15.3	67.6
$200,000 under $500,000	4,010	1,161,706	741,703	14,017	131,843	118,199	3,835	120,535	(*)	(*)	15.9	15.7	14.8	(*)
$500,000 under $1,000,000	253	170,031	110,983	1,330	20,589	16,809	252	16,875	(*)	(*)	33.5	31.3	31.1	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Furniture and home furnishings stores														
Total	**100,688**	**6,596,420**	**4,394,109**	**96,111**	**682,953**	**518,375**	**69,866**	**611,159**	**30,822**	**92,784**	**4.8**	**5.8**	**6.5**	**15.9**
Under $2,500	14,540	15,143	11,196	2,300	(*)	—10,709	4,701	1,202	9,839	11,911	12.6	15.8	32.7	25.9
$2,500 under $5,000	6,793	25,234	15,904	1,094	(*)	—6,125	3,321	2,194	3,472	8,319	18.3	18.5	28.6	36.0
$5,000 under $10,000	9,262	68,606	40,757	2,627	1,928	1,276	5,331	6,372	3,931	5,096	16.6	16.6	27.7	32.7
$10,000 under $25,000	19,331	315,144	186,451	8,265	17,401	37,699	13,847	47,726	5,484	10,027	11.6	12.3	18.9	35.6
$25,000 under $50,000	14,782	530,263	337,360	11,487	26,323	59,135	11,025	72,403	3,757	13,268	13.7	13.9	19.7	39.6
$50,000 under $100,000	15,601	1,120,626	675,230	23,924	128,850	125,588	13,900	134,942	1,701	9,354	12.0	12.3	14.7	50.0
$100,000 under $200,000	12,913	1,806,744	1,175,945	22,379	226,031	133,827	10,937	160,202	1,976	26,375	12.0	12.2	13.8	42.1
$200,000 under $500,000	6,425	1,902,661	1,353,754	17,933	206,651	128,615	5,798	134,199	627	5,584	12.8	12.8	14.0	59.0
$500,000 under $1,000,000	890	560,086	401,699	4,676	56,724	36,960	867	39,022	(*)	(*)	19.5	18.5	22.2	(*)
$1,000,000 under $2,000,000	128	168,410	127,808	1,278	15,091	7,969	117	8,690	(*)	(*)	14.5	15.0	20.8	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Eating places														
Total	**185,460**	**11,513,706**	**6,226,767**	**297,652**	**2,149,496**	**760,158**	**125,936**	**983,942**	**59,524**	**223,786**	**3.5**	**4.2**	**4.9**	**9.0**
Under $2,500	11,912	12,062	7,119	2,407	563	—14,510	3,284	1,394	8,628	15,904	14.4	19.1	35.1	33.7
$2,500 under $5,000	7,680	30,025	16,912	1,760	2,847	—2,997	3,968	4,554	3,712	7,551	17.7	18.2	44.3	29.6
$5,000 under $10,000	17,861	132,154	75,545	7,414	8,838	—1,238	9,672	16,002	8,189	17,240	11.9	11.9	19.8	27.1
$10,000 under $25,000	37,019	620,049	335,393	22,102	70,332	13,522	21,101	60,050	15,918	46,528	8.4	8.7	14.7	17.3
$25,000 under $50,000	41,656	1,524,696	877,231	42,424	202,352	67,090	29,598	138,379	12,058	51,289	8.1	8.2	12.2	20.1
$50,000 under $100,000	36,321	2,593,652	1,399,206	63,157	488,878	235,087	30,643	264,368	5,678	29,281	7.7	7.9	9.7	21.6
$100,000 under $200,000	22,105	2,983,196	1,554,198	78,369	604,847	225,197	18,514	251,674	3,591	26,477	9.2	9.3	10.9	32.3
$200,000 under $500,000	9,560	2,630,207	1,423,498	57,626	554,617	156,943	7,953	182,429	1,607	25,486	11.6	11.0	12.3	31.5
$500,000 under $1,000,000	1,187	767,889	420,937	17,330	168,378	51,009	1,071	53,931	116	2,922	15.7	15.0	15.3	50.2
$1,000,000 under $2,000,000	149	192,408	101,170	4,500	41,129	9,778	126	10,737	(*)	(*)	14.7	14.6	19.2	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Drinking places														
Total	**80,519**	**3,968,992**	**2,253,686**	**104,901**	**498,227**	**292,589**	**55,775**	**377,875**	**24,516**	**85,286**	**5.5**	**6.8**	**8.0**	**15.2**
Under $2,500	3,678	4,806	2,876	(*)	(*)	—1,255	(*)	(*)	2,379	1,410	27.0	34.2	(*)	42.5
$2,500 under $5,000	3,165	10,459	4,782	(*)	(*)	—3,709	(*)	(*)	2,131	4,070	28.9	29.7	(*)	42.9
$5,000 under $10,000	6,188	47,971	27,442	2,731	1,776	—9,238	2,217	2,823	3,971	12,061	19.3	19.6	46.9	51.1
$10,000 under $25,000	16,341	277,248	160,700	10,076	16,516	12,503	10,949	26,473	5,392	13,970	12.3	12.9	18.7	27.4
$25,000 under $50,000	23,517	855,003	500,782	24,336	60,807	67,559	18,296	89,452	5,221	21,893	10.9	11.1	14.9	30.2
$50,000 under $100,000	18,472	1,233,914	686,425	34,460	166,417	89,228	14,363	110,119	4,109	20,891	11.1	11.2	14.6	30.8
$100,000 under $200,000	6,816	872,035	485,514	18,220	141,509	86,731	5,962	94,713	(*)	(*)	16.0	16.2	17.7	(*)
$200,000 under $500,000	2,228	590,735	343,521	12,970	99,634	45,359	1,770	48,349	(*)	(*)	25.8	24.7	26.4	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Drug stores and proprietary stores														
Total	**19,048**	**2,907,762**	**1,962,093**	**33,380**	**306,656**	**298,123**	**16,788**	**308,798**	**2,260**	**10,675**	**9.8**	**9.4**	**10.0**	**38.8**
Under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,500 under $5,000	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,500	58,208	37,884	(*)	(*)	8,061	1,442	8,399	(*)	(*)	42.0	42.6	47.2	(*)
$50,000 under $100,000	3,737	285,282	194,436	3,716	11,792	35,841	3,116	37,709	(*)	(*)	24.5	24.9	29.7	(*)
$100,000 under $200,000	5,909	878,396	567,667	11,198	86,833	113,356	5,534	116,277	(*)	(*)	16.8	16.7	18.0	(*)
$200,000 under $500,000	4,854	1,419,058	967,521	14,819	177,688	127,490	4,635	127,920	(*)	(*)	15.1	14.6	14.5	(*)
$500,000 under $1,000,000	353	213,754	152,105	1,262	24,653	14,582	332	15,349	(*)	(*)	30.9	29.4	34.5	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Liquor stores														
Total	**24,630**	**3,364,718**	**2,742,475**	**26,109**	**124,483**	**182,478**	**19,914**	**198,638**	**4,716**	**16,158**	**9.3**	**9.0**	**10.9**	**27.9**
Under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,500 under $5,000	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	2,979	59,227	47,050	(*)	(*)	228	(*)	(*)	(*)	(*)	30.9	31.9	(*)	(*)
$25,000 under $50,000	2,207	84,519	72,521	746	2,735	—1,337	(*)	(*)	(*)	(*)	35.5	36.2	(*)	(*)
$50,000 under $100,000	4,648	343,525	273,896	4,470	11,807	13,948	3,615	17,134	(*)	(*)	22.2	22.7	29.0	(*)
$100,000 under $200,000	7,248	1,049,715	847,393	6,555	28,550	64,170	6,831	66,308	(*)	(*)	16.5	16.6	20.2	(*)
$200,000 under $500,000	4,874	1,357,075	1,103,593	11,435	57,082	83,077	4,490	87,681	384	4,604	16.8	16.3	17.8	61.2
$500,000 under $1,000,000	380	226,764	186,527	1,240	11,617	14,461	380	14,461	—	—	28.8	27.6	30.2	—
$1,000,000 under $2,000,000	95	127,971	110,689	408	6,140	5,018	95	5,018	—	—	17.3	17.8	22.0	—
$2,000,000 under $5,000,000	31	85,127	73,323	(*)	4,904	2,059	(*)	(*)	(*)	(*)	29.5	30.7	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Used merchandise stores														
Total	**67,481**	**1,183,240**	**762,803**	**30,679**	**71,124**	**65,253**	**34,986**	**132,425**	**32,223**	**67,172**	**5.8**	**10.6**	**12.3**	**11.5**
Under $2,500	21,032	23,702	15,320	3,476	371	—18,083	5,659	2,096	15,101	20,179	10.4	12.6	28.2	17.7
$2,500 under $5,000	12,711	46,294	30,697	1,689	253	—9,800	5,511	4,870	7,200	14,670	13.5	13.7	26.0	27.5
$5,000 under $10,000	10,298	72,807	42,655	4,352	1,674	—4,457	5,615	6,650	4,683	11,107	14.1	14.3	22.4	28.4
$10,000 under $25,000	11,113	174,211	104,603	5,557	4,494	8,083	7,193	18,202	3,920	10,119	14.6	15.0	22.0	28.4
$25,000 under $50,000	6,765	254,885	162,901	4,729	9,564	36,658	6,051	38,263	(*)	(*)	19.3	19.7	24.7	(*)
$50,000 under $100,000	4,016	273,342	166,564	5,254	22,121	30,488	3,577	36,356	(*)	(*)	23.7	23.9	27.8	(*)
$100,000 under $200,000	958	123,667	80,504	(*)	(*)	6,418	(*)	(*)	(*)	(*)	42.9	42.8	(*)	(*)
$200,000 under $500,000	533	170,296	126,666	2,322	(*)	11,318	423	12,712	(*)	(*)	42.6	42.3	44.4	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Sporting goods and bicycle shops														
Total	**31,305**	**1,290,366**	**922,053**	**20,246**	**64,507**	**88,133**	**17,960**	**117,842**	**13,345**	**29,709**	**8.5**	**12.1**	**13.4**	**19.6**
Under $2,500	8,060	7,791	8,400	1,805	(*)	—8,393	2,209	940	5,851	9,333	17.8	22.3	39.2	35.1
$2,500 under $5,000	2,187	7,284	5,259	843	(*)	—1,637	(*)	(*)	1,536	2,183	30.7	32.5	(*)	51.5
$5,000 under $10,000	3,590	28,073	20,510	436	(*)	562	1,465	2,690	2,125	2,128	27.1	27.5	48.3	46.7
$10,000 under $25,000	6,052	100,725	65,444	2,191	3,008	7,982	4,442	12,025	1,610	4,043	19.7	20.1	30.4	34.9
$25,000 under $50,000	3,704	142,990	88,993	2,413	7,331	14,398	2,830	17,488	(*)	(*)	24.0	24.6	37.8	(*)
$50,000 under $100,000	3,883	275,695	207,584	5,799	8,883	9,195	2,763	15,459	(*)	(*)	24.5	24.9	32.1	(*)
$100,000 under $200,000	2,516	332,990	226,834	2,939	21,123	36,172	2,316	37,066	(*)	(*)	26.1	25.5	26.9	(*)
$200,000 under $500,000	1,195	301,162	226,298	3,059	16,125	23,563	1,184	24,284	(*)	(*)	33.6	32.9	30.8	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Gift, novelty, and souvenir shops														
Total	**36,739**	**937,357**	**609,537**	**22,009**	**70,565**	**37,471**	**20,761**	**82,866**	**15,868**	**45,395**	**7.9**	**11.8**	**15.7**	**21.0**
Under $2,500	10,968	10,644	7,617	1,049	72	—5,497	3,871	1,624	7,097	7,121	14.5	19.5	32.0	21.8
$2,500 under $5,000	3,824	15,181	10,045	1,323	(*)	—2,961	2,273	1,192	1,551	4,153	25.8	26.4	43.0	47.5
$5,000 under $10,000	3,694	27,400	19,574	906	(*)	—5,805	2,067	2,648	1,517	8,453	24.4	24.6	55.9	72.0
$10,000 under $25,000	8,917	139,903	87,608	4,545	6,295	—3,465	5,438	14,101	3,479	17,566	16.2	16.6	30.4	35.6
$25,000 under $50,000	4,695	176,146	109,844	3,016	9,355	13,220	3,586	16,444	1,109	3,224	24.2	24.6	29.4	59.0
$50,000 under $100,000	2,606	176,352	114,024	3,531	12,716	17,040	2,252	17,256	(*)	(*)	27.9	28.2	37.9	(*)
$100,000 under $200,000	1,414	178,536	111,669	4,174	20,976	9,723	865	11,155	(*)	(*)	34.3	33.5	44.3	(*)
$200,000 under $500,000	542	140,357	94,739	2,897	12,426	10,577	(*)	(*)	(*)	(*)	41.2	41.1	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Direct selling organizations														
Total	**406,469**	**2,255,985**	**1,356,693**	**33,830**	**31,915**	**223,976**	**223,632**	**360,257**	**181,497**	**136,281**	**2.4**	**6.7**	**7.1**	**6.2**
Under $2,500	253,449	215,137	98,484	7,925	1,678	—41,874	114,112	39,875	137,997	81,749	3.1	4.0	6.9	7.3
$2,500 under $5,000	63,394	226,128	113,525	5,311	837	9,916	40,697	34,662	22,697	24,746	6.4	6.6	10.0	15.7
$5,000 under $10,000	42,429	291,312	152,852	4,659	2,358	31,168	28,659	47,111	13,770	15,943	7.8	7.9	12.8	17.7
$10,000 under $25,000	29,376	462,015	245,761	5,239	3,777	79,186	23,861	90,355	5,515	11,169	9.5	10.0	14.2	28.8
$25,000 under $50,000	10,625	354,045	214,158	4,153	11,313	70,097	9,495	71,135	(*)	(*)	15.7	15.7	20.0	(*)
$50,000 under $100,000	4,932	333,086	245,208	2,984	4,435	44,137	4,644	45,167	(*)	(*)	21.8	22.2	24.9	(*)
$100,000 under $200,000	2,113	301,855	239,488	(*)	(*)	28,212	2,113	28,212	—	—	32.4	33.1	34.8	—
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Other retail trade														
Total	**230,746**	**7,885,325**	**5,012,814**	**176,613**	**611,324**	**699,644**	**134,857**	**901,696**	**95,629**	**202,052**	**3.1**	**4.9**	**5.3**	**8.6**
Under $2,500	74,909	65,753	39,478	9,614	1,470	—40,359	22,538	9,022	52,111	49,381	5.6	7.3	14.9	11.2
$2,500 under $5,000	21,459	75,922	43,354	3,760	1,943	—4,148	10,580	9,766	10,879	13,914	10.2	10.4	18.5	19.5
$5,000 under $10,000	26,179	187,884	101,170	11,943	6,858	—5,445	14,156	29,258	12,023	34,703	9.6	9.8	15.7	21.5
$10,000 under $25,000	37,629	623,688	341,509	21,318	26,766	64,921	27,118	98,444	10,511	33,523	8.1	8.4	12.6	21.5
$25,000 under $50,000	28,365	990,718	555,152	25,093	76,098	111,283	22,298	148,278	6,067	36,995	9.5	9.7	12.3	24.9
$50,000 under $100,000	22,888	1,602,629	954,706	33,035	136,277	175,880	19,616	198,818	3,272	22,938	9.7	9.8	11.8	33.9
$100,000 under $200,000	11,790	1,635,844	1,022,951	36,607	143,622	190,395	11,153	196,243	637	5,848	12.3	12.5	13.3	54.4
$200,000 under $500,000	6,235	1,678,669	1,152,460	22,744	145,696	157,079	6,179	157,378	(*)	(*)	14.8	13.9	13.6	(*)
$500,000 under $1,000,000	1,114	698,998	531,066	9,824	56,376	38,945	1,051	41,716	(*)	(*)	19.0	17.5	19.9	(*)
$1,000,000 under $2,000,000	128	175,415	138,826	1,560	11,654	5,629	119	7,298	(*)	(*)	14.6	14.9	17.5	(*)
$2,000,000 under $5,000,000	45	112,997	99,113	1,007	3,831	4,128	44	4,139	(*)	(*)	24.3	24.1	23.8	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
Wholesale and retail trade not allocable														
Total	**91,636**	**2,535,420**	**1,589,986**	**49,641**	**139,763**	**274,309**	**56,376**	**354,653**	**34,503**	**80,344**	**5.2**	**7.8**	**8.6**	**12.1**
Under $2,500	29,835	27,195	12,300	4,326	(*)	—24,759	10,823	7,366	18,526	32,125	8.9	11.7	22.4	19.9
$2,500 under $5,000	10,715	35,570	14,834	1,365	1,316	—145	5,743	7,239	4,713	7,384	16.2	16.0	27.3	26.2
$5,000 under $10,000	13,656	98,019	34,143	2,510	1,405	14,797	8,832	24,471	4,824	9,674	13.6	14.1	20.3	32.9
$10,000 under $25,000	18,422	288,479	116,153	8,086	3,947	66,967	14,956	80,087	3,462	13,120	12.2	12.6	16.3	32.4
$25,000 under $50,000	9,068	301,074	131,476	8,315	11,751	75,787	7,761	81,466	1,307	5,679	16.9	17.0	20.6	52.2
$50,000 under $100,000	5,773	422,306	205,904	10,983	52,426	89,321	5,217	70,350	(*)	(*)	19.5	19.9	21.8	(*)
$100,000 under $200,000	1,916	266,144	187,830	2,785	13,823	35,052	1,453	38,428	(*)	(*)	28.6	29.6	32.3	(*)
$200,000 under $500,000	1,524	435,985	325,778	6,355	25,662	20,872	1,058	26,035	(*)	(*)	27.1	26.1	28.2	(*)
$500,000 under $1,000,000	619	408,525	336,882	3,471	19,719	11,409	443	13,610	(*)	(*)	22.7	21.2	25.9	(*)
$1,000,000 under $2,000,000	67	89,839	75,439	586	4,580	2,191	55	2,670	(*)	(*)	20.2	20.8	15.4	(*)
$2,000,000 under $5,000,000	36	105,389	97,266	612	2,846	2,040	(*)	(*)	(*)	(*)	27.5	28.3	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
Finance, Insurance, and Real Estate														
Total	**743,906**	**12,137,847**	**1,456,818**	**539,239**	**667,597**	**3,761,853**	**537,374**	**4,484,192**	**206,114**	**722,339**	**1.8**	**2.7**	**2.4**	**4.3**
Under $2,500	258,969	239,925	3,347	42,639	14,182	—185,609	112,367	69,982	146,185	255,591	3.3	4.1	6.6	8.1
$2,500 under $5,000	102,690	370,395	4,350	26,285	3,485	74,709	76,821	127,446	25,869	52,737	5.1	5.1	6.4	12.1
$5,000 under $10,000	120,868	878,548	17,092	44,400	12,100	340,420	106,836	399,937	14,032	59,517	4.6	4.7	5.7	14.3
$10,000 under $25,000	145,813	2,342,769	38,659	83,012	44,696	1,235,614	135,822	1,309,642	9,991	74,028	3.9	4.0	4.4	14.6
$25,000 under $50,000	67,726	2,369,457	57,804	75,417	155,528	1,186,600	64,098	1,226,728	3,628	40,128	5.3	5.3	5.4	18.7
$50,000 under $100,000	33,329	2,256,894	219,635	93,696	190,633	757,847	29,703	818,846	3,625	60,999	6.4	6.6	6.3	17.3
$100,000 under $200,000	9,505	1,288,006	249,532	38,567	86,911	266,073	7,895	306,648	1,610	40,575	11.0	11.1	9.2	19.6
$200,000 under $500,000	3,981	1,161,637	334,645	61,377	66,770	112,215	3,195	157,151	786	44,936	15.2	14.6	11.5	14.3
$500,000 under $1,000,000	676	443,283	183,435	19,381	35,657	8,230	436	37,614	240	29,384	19.8	18.4	14.5	14.1
$1,000,000 under $2,000,000	266	359,976	158,572	22,122	32,377	—937	172	18,483	94	19,420	10.2	10.6	13.2	14.6
$2,000,000 under $5,000,000	60	179,591	41,802	17,314	13,544	—16,135	(*)	(*)	43	24,546	16.7	15.9	(*)	4.6
$5,000,000 under $10,000,000	15	101,189	58,211	6,632	6,109	—11,332	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance: Total														
Total	**24,992**	**783,704**	**257,168**	**26,155**	**33,557**	**158,693**	**17,870**	**234,296**	**7,122**	**75,603**	**8.8**	**11.0**	**10.4**	**11.3**
Under $2,500	8,749	7,832	(*)	769	2,121	—26,611	3,877	2,517	4,872	29,128	15.0	20.4	25.2	18.8
$2,500 under $5,000	1,352	4,347	—	300	(*)	—819	873	1,452	479	2,271	37.4	35.2	48.1	51.1
$5,000 under $10,000	2,101	14,740	(*)	929	413	2,512	1,573	5,842	528	3,330	29.2	29.1	35.9	30.3
$10,000 under $25,000	6,385	111,002	(*)	3,916	1,016	49,343	5,636	62,021	749	12,678	18.6	19.3	21.5	36.6
$25,000 under $50,000	3,189	109,903	(*)	3,392	9,636	49,749	3,088	53,883	101	4,134	24.9	25.6	24.4	47.1
$50,000 under $100,000	2,285	150,260	(*)	2,397	4,743	57,209	2,017	59,678	268	2,469	24.8	24.0	21.0	15.8
$100,000 under $200,000	414	54,427	(*)	924	3,697	15,452	358	19,931	(*)	(*)	32.3	30.3	22.3	(*)
$200,000 under $500,000	429	119,856	(*)	12,313	9,714	15,828	406	21,651	(*)	(*)	59.1	54.0	37.2	(*)
$500,000 under $1,000,000	29	23,951	(*)	920	(*)	—1,018	19	2,958	(*)	(*)	35.2	37.1	11.5	(*)
$1,000,000 under $2,000,000	44	64,769	61,340	202	(*)	—3,738	(*)	(*)	(*)	(*)	24.0	24.8	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate—Continued														
Finance: Security, commodity brokers, and services														
Total	**19,398**	**547,730**	**182,472**	**22,782**	**18,743**	**125,370**	**13,840**	**182,065**	**5,558**	**56,695**	**9.9**	**12.2**	**11.7**	**14.3**
Under $2,500	7,162	6,153	(*)	725	2,019	—20,410	3,200	1,659	3,962	22,069	16.8	23.8	30.5	24.1
$2,500 under $5,000	674	2,334	—	(*)	(*)	—1,895	(*)	(*)	(*)	(*)	52.2	49.3	(*)	(*)
$5,000 under $10,000	1,690	11,241	(*)	859	288	1,873	1,249	4,270	441	2,397	32.7	31.7	39.0	35.8
$10,000 under $25,000	5,509	95,006	(*)	3,219	865	44,826	5,005	53,722	504	8,896	20.2	20.9	22.9	49.1
$25,000 under $50,000	2,334	75,606	(*)	2,821	539	39,955	2,234	44,088	100	4,133	27.1	26.6	27.0	47.1
$50,000 under $100,000	1,344	92,241	(*)	1,715	3,645	42,091	1,337	42,462	(*)	(*)	26.1	25.3	22.5	(*)
$100,000 under $200,000	323	42,314	(*)	646	2,352	10,093	267	14,572	(*)	(*)	40.0	37.5	28.0	(*)
$200,000 under $500,000	299	72,262	(*)	11,848	(*)	12,649	282	16,288	(*)	(*)	76.3	70.0	44.2	(*)
$500,000 under $1,000,000	11	8,879	(*)	(*)	(*)	—314	(*)	(*)	(*)	(*)	12.9	15.3	(*)	(*)
$1,000,000 under $2,000,000	38	56,243	54,631	(*)	(*)	—4,242	(*)	(*)	(*)	(*)	26.3	27.1	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance: Other finance														
Total	**5,594**	**235,974**	**74,696**	**3,373**	**16,814**	**33,323**	**4,030**	**52,231**	**1,564**	**18,908**	**18.6**	**23.1**	**22.8**	**13.2**
Under $2,500	1,587	1,679	(*)	(*)	(*)	—6,201	(*)	(*)	910	7,059	32.5	38.2	(*)	18.5
$2,500 under $5,000	678	2,013	—	(*)	(*)	1,076	630	1,192	(*)	(*)	53.7	50.0	57.6	(*)
$5,000 under $10,000	411	3,499	(*)	(*)	(*)	639	(*)	(*)	(*)	(*)	64.6	68.4	(*)	(*)
$10,000 under $25,000	876	15,996	(*)	(*)	(*)	4,517	631	8,299	245	3,782	47.6	49.7	62.2	43.8
$25,000 under $50,000	855	34,297	(*)	(*)	(*)	9,794	854	9,795	(*)	(*)	56.1	57.5	56.9	(*)
$50,000 under $100,000	941	58,019	(*)	(*)	(*)	15,118	680	17,216	(*)	(*)	47.2	47.3	46.9	(*)
$100,000 under $200,000	91	12,113	(*)	(*)	(*)	5,359	91	5,359	—	—	38.0	36.3	33.2	—
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
Insurance agents, brokers, and service														
Total	**218,125**	**4,364,486**	**399,638**	**82,766**	**357,592**	**1,814,421**	**179,385**	**1,904,920**	**38,720**	**90,499**	**3.3**	**4.6**	**4.0**	**11.2**
Under $2,500	57,451	54,763	612	2,202	2,092	—14,916	31,100	18,191	26,311	33,107	6.4	7.7	11.4	13.7
$2,500 under $5,000	22,706	83,443	1,599	3,393	915	15,464	17,024	28,300	5,682	12,836	10.2	10.4	13.3	24.8
$5,000 under $10,000	39,923	292,912	5,342	11,071	5,068	115,323	36,586	131,441	3,337	16,116	9.3	9.2	11.6	34.3
$10,000 under $25,000	47,342	794,132	10,113	15,100	19,383	443,390	45,385	453,775	1,957	10,385	7.1	7.4	7.9	33.9
$25,000 under $50,000	32,868	1,172,559	8,899	24,438	114,133	640,493	32,161	643,905	(*)	(*)	7.7	7.8	7.7	(*)
$50,000 under $100,000	13,419	890,004	74,933	17,851	102,315	425,603	13,134	428,470	(*)	(*)	9.6	9.9	9.0	(*)
$100,000 under $200,000	2,637	347,899	51,739	4,326	42,845	111,408	2,591	115,767	(*)	(*)	18.3	18.0	15.1	(*)
$200,000 under $500,000	1,423	434,264	164,731	2,456	27,393	51,826	1,072	57,483	(*)	(*)	25.9	25.9	18.9	(*)
$500,000 under $1,000,000	281	182,630	(*)	1,333	21,401	18,060	237	19,818	(*)	(*)	32.5	30.8	21.7	(*)
$1,000,000 under $2,000,000	66	84,031	(*)	417	17,539	5,907	66	5,907	—	—	21.0	21.5	23.6	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate: Total														
Total	**500,789**	**6,989,657**	**800,012**	**430,318**	**276,448**	**1,788,739**	**340,139**	**2,344,976**	**160,272**	**556,237**	**2.2**	**3.5**	**3.2**	**5.0**
Under $2,500	192,769	177,330	2,457	39,668	9,969	—144,082	77,390	49,274	115,002	193,356	3.9	5.0	8.3	10.0
$2,500 under $5,000	78,632	282,605	2,751	22,592	2,475	60,064	58,924	97,694	19,708	37,630	6.0	5.9	7.4	14.4
$5,000 under $10,000	78,844	570,896	10,974	32,400	6,619	222,585	68,677	262,654	10,167	40,069	5.3	5.4	6.3	16.0
$10,000 under $25,000	92,086	1,437,635	23,864	63,996	24,297	742,881	84,801	793,846	7,285	50,965	4.8	5.0	5.5	17.8
$25,000 under $50,000	31,669	1,086,995	46,248	47,587	31,759	496,358	28,849	528,940	2,820	32,582	7.5	7.6	7.9	21.2
$50,000 under $100,000	17,625	1,216,630	116,984	73,448	83,575	275,035	14,552	330,698	3,072	55,663	9.2	9.3	9.7	18.9
$100,000 under $200,000	6,454	885,680	174,054	33,317	40,369	139,213	4,946	170,950	1,508	31,737	14.2	14.5	12.8	19.7
$200,000 under $500,000	2,129	607,517	161,335	46,608	29,663	44,561	1,717	78,017	412	33,456	19.3	18.2	15.3	17.1
$500,000 under $1,000,000	366	236,702	118,805	17,128	13,630	—8,812	180	14,838	186	23,650	26.7	24.7	22.5	15.5
$1,000,000 under $2,000,000	156	211,176	71,890	21,503	13,783	—3,106	90	10,586	66	13,692	13.5	14.1	18.8	18.2
$2,000,000 under $5,000,000	45	135,054	(*)	17,056	8,916	—19,933	(*)	(*)	38	24,481	18.9	16.9	(*)	4.7
$5,000,000 under $10,000,000	10	73,184	(*)	6,631	(*)	—10,307	(*)	(*)	(*)	(*)	(2)	(2)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate—Continued														
Real estate: Operators and lessors of buildings														
Total	**29,684**	**905,811**	**36,983**	**184,630**	**49,110**	**—48,875**	**11,947**	**96,749**	**17,737**	**145,624**	**6.3**	**9.0**	**14.4**	**8.1**
Under $2,500	8,831	10,518	(*)	5,827	150	—11,922	2,134	1,051	6,697	12,973	15.7	17.8	41.1	23.7
$2,500 under $5,000	5,342	19,152	(*)	6,920	383	—10,409	1,345	729	3,997	11,138	21.4	22.1	49.2	33.2
$5,000 under $10,000	4,193	30,121	(*)	8,227	250	—9,764	1,404	2,448	2,789	12,212	22.1	22.3	50.1	30.7
$10,000 under $25,000	6,364	100,583	(*)	21,052	1,525	6,716	3,941	21,093	2,423	14,377	18.7	18.9	30.4	30.7
$25,000 under $50,000	1,341	47,645	(*)	9,336	1,224	7,356	1,051	13,190	290	5,834	32.2	31.4	45.1	31.9
$50,000 under $100,000	2,406	176,672	(*)	35,288	9,180	4,680	1,500	26,219	906	21,539	24.2	24.6	31.3	25.5
$100,000 under $200,000	424	60,464	(*)	14,439	4,123	—10,786	194	7,500	230	18,286	23.0	23.2	49.2	30.0
$200,000 under $500,000	547	160,135	1,700	33,604	7,741	1,532	306	16,754	241	15,222	31.2	30.1	34.2	20.9
$500,000 under $1,000,000	139	92,126	(*)	15,302	7,964	—11,015	(*)	(*)	108	13,710	35.3	31.3	(*)	16.8
$1,000,000 under $2,000,000	72	98,887	(*)	14,081	9,720	—3,962	38	2,645	34	6,607	21.9	23.1	35.0	29.9
$2,000,000 under $5,000,000	21	70,881	(*)	12,581	4,812	—8,423	(*)	(*)	20	8,723	23.3	23.1	(*)	8.1
$5,000,000 under $10,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Real estate: Lessors, other than buildings														
Total	**34,817**	**82,868**	**(*)**	**27,500**	**7,084**	**—34,524**	**17,388**	**21,915**	**17,413**	**56,439**	**14.1**	**16.7**	**21.2**	**28.5**
Under $2,500	29,189	26,645	—	13,005	5,736	—29,917	13,253	7,857	15,918	37,774	15.0	18.1	33.4	40.5
$2,500 under $5,000	3,936	11,275	—	2,993	328	—807	3,402	3,319	534	4,126	55.2	50.3	58.9	37.8
$5,000 under $10,000	703	4,877	—	2,297	304	—2,627	427	1,470	276	4,097	23.9	24.2	39.7	36.7
$10,000 under $25,000	637	11,475	—	4,196	(*)	—5,093	110	645	527	5,738	52.8	55.4	41.0	77.9
$25,000 under $50,000	132	4,460	(*)	448	(*)	1,077	(*)	(*)	(*)	(*)	48.4	49.5	(*)	(*)
$50,000 under $100,000	177	13,562	(*)	3,471	(*)	1,757	(*)	(*)	(*)	(*)	66.0	64.3	(*)	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate: Real estate agents, brokers, and managers														
Total	**405,212**	**4,943,161**	**414,762**	**175,320**	**151,626**	**1,750,008**	**288,914**	**2,007,943**	**115,982**	**257,935**	**2.3**	**4.0**	**3.5**	**6.3**
Under $2,500	147,236	133,957	1,406	18,254	3,694	—76,312	59,482	38,084	87,439	114,396	3.9	5.2	7.8	8.1
$2,500 under $5,000	64,857	235,316	2,100	10,547	1,671	68,420	50,724	87,403	14,133	18,983	6.0	6.1	7.6	18.2
$5,000 under $10,000	69,581	502,660	8,053	20,038	4,628	232,270	63,583	249,849	5,998	17,579	5.7	5.8	6.6	24.7
$10,000 under $25,000	79,185	1,232,054	14,914	36,094	18,031	705,893	75,403	728,959	3,782	23,066	5.2	5.4	5.8	25.6
$25,000 under $50,000	27,011	924,561	26,774	34,921	25,588	438,335	24,738	459,142	2,273	20,807	8.3	8.3	8.6	30.8
$50,000 under $100,000	11,361	749,595	58,596	17,498	36,752	237,888	9,896	254,437	1,464	16,549	11.3	11.2	11.5	40.1
$100,000 under $200,000	4,733	647,765	126,330	12,365	29,332	129,958	3,972	135,362	761	5,404	17.0	17.4	14.5	36.4
$200,000 under $500,000	1,100	313,936	94,804	9,917	15,828	29,238	1,014	40,887	86	11,649	27.8	26.6	19.8	38.1
$500,000 under $1,000,000	86	57,317	(*)	1,115	4,053	2,483	67	6,266	(*)	(*)	58.9	58.4	26.3	(*)
$1,000,000 under $2,000,000	50	62,646	(*)	6,160	2,367	—274	29	4,467	(*)	(*)	22.3	22.5	27.7	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate: Subdividers and developers, except cemeteries														
Total	**8,721**	**517,420**	**240,415**	**21,947**	**27,367**	**—20,941**	**5,187**	**57,153**	**3,490**	**78,094**	**13.4**	**15.1**	**17.0**	**12.0**
Under $2,500	1,913	1,597	(*)	823	363	—22,133	(*)	(*)	1,280	22,531	27.9	46.0	(*)	29.6
$2,500 under $5,000	924	3,390	(*)	(*)	(*)	187	898	1,575	26	1,388	48.9	48.1	61.9	11.3
$5,000 under $10,000	1,416	10,041	2,758	808	(*)	—2,575	777	2,772	639	5,347	31.3	30.1	32.5	43.4
$10,000 under $25,000	1,104	16,750	7,768	243	(*)	—1,101	705	5,772	399	6,873	34.8	32.0	42.7	39.5
$25,000 under $50,000	344	13,324	4,329	527	(*)	2,412	254	5,888	90	3,476	39.5	44.6	69.7	39.2
$50,000 under $100,000	2,032	162,008	48,923	7,758	15,127	9,392	1,609	18,994	423	9,602	30.9	32.3	34.1	41.2
$100,000 under $200,000	747	98,479	36,118	4,904	(*)	3,805	241	9,293	(*)	(*)	46.6	45.8	51.1	(*)
$200,000 under $500,000	90	24,759	10,120	1,534	1,226	—2,618	50	3,581	40	6,199	23.9	22.1	30.6	26.6
$500,000 under $1,000,000	97	62,032	50,590	688	(*)	—2,572	(*)	(*)	(*)	(*)	53.7	46.8	(*)	(*)
$1,000,000 under $2,000,000	33	48,287	33,490	1,254	1,676	1,174	23	3,474	(*)	(*)	25.7	27.1	36.1	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)
$10,000,000 or more	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate—Continued														
Real estate: Other real estate														
Total	**22,355**	**540,397**	**106,480**	**20,921**	**41,261**	**143,071**	**16,705**	**161,216**	**5,650**	**18,145**	**9.9**	**15.5**	**12.5**	**29.0**
Under $2,500	5,600	4,613	(*)	1,759	(*)	—3,798	1,932	1,884	3,668	5,682	19.2	25.7	42.2	34.1
$2,500 under $5,000	3,573	13,472	(*)	1,660	(*)	2,673	2,555	4,668	(*)	(*)	29.6	31.2	41.1	(*)
$5,000 under $10,000	2,951	23,197	—	1,030	(*)	5,281	2,486	6,115	(*)	(*)	27.7	28.8	33.6	(*)
$10,000 under $25,000	4,796	76,773	(*)	2,411	(*)	36,466	4,642	37,377	(*)	(*)	22.2	22.1	23.9	(*)
$25,000 under $50,000	2,841	97,005	(*)	2,355	4,591	47,178	2,698	48,379	(*)	(*)	24.6	25.1	26.5	(*)
$50,000 under $100,000	1,649	114,793	(*)	9,433	22,352	21,318	1,495	28,030	(*)	(*)	29.3	30.4	25.8	(*)
$100,000 under $200,000	534	76,832	(*)	1,260	(*)	17,584	532	17,964	(*)	(*)	47.8	49.3	41.7	(*)
$200,000 under $500,000	365	100,253	(*)	812	4,802	13,975	320	14,361	(*)	(*)	58.3	53.1	45.7	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Services														
Total	**3,034,056**	**55,997,019**	**10,405,931**	**2,409,877**	**6,172,027**	**18,385,362**	**2,334,060**	**20,125,183**	**697,321**	**1,739,821**	**0.7**	**1.3**	**1.1**	**2.9**
Under $2,500	1,082,238	1,083,233	118,041	188,947	25,547	—206,356	636,549	434,984	443,852	641,340	1.4	1.8	2.5	3.6
$2,500 under $5,000	454,529	1,649,225	151,273	126,273	37,940	483,325	366,512	697,106	87,868	213,781	2.2	2.3	2.9	7.6
$5,000 under $10,000	436,555	3,136,859	341,164	188,819	124,543	1,137,755	367,925	1,348,974	68,630	211,219	2.2	2.3	2.9	9.6
$10,000 under $25,000	476,975	7,657,872	1,094,635	388,343	621,889	2,728,666	419,139	2,964,047	57,567	235,381	2.2	2.3	2.7	9.0
$25,000 under $50,000	270,181	9,595,199	1,721,401	437,156	1,245,039	3,364,208	245,145	3,529,724	24,733	165,516	2.8	2.8	3.0	10.8
$50,000 under $100,000	210,465	14,718,944	2,362,010	509,805	2,280,391	5,674,046	201,453	5,781,148	8,902	107,102	2.6	2.6	2.3	16.0
$100,000 under $200,000	81,726	10,619,462	2,132,073	321,891	1,992,289	3,785,108	77,659	3,850,455	4,060	65,347	3.4	3.4	2.5	18.5
$200,000 under $500,000	18,618	5,076,919	1,519,184	150,912	1,260,579	1,099,241	17,275	1,152,518	1,343	53,277	7.3	7.0	6.4	15.3
$500,000 under $1,000,000	2,284	1,476,814	596,891	57,811	322,179	201,345	2,031	218,721	253	17,376	13.6	13.3	6.4	26.7
$1,000,000 under $2,000,000	365	486,335	191,388	19,505	126,308	49,111	276	64,620	89	15,509	7.7	7.7	5.4	16.5
$2,000,000 under $5,000,000	99	313,948	110,602	11,957	78,053	40,725	81	52,005	18	11,280	11.6	12.0	2.8	2.7
$5,000,000 under $10,000,000	15	108,386	37,538	2,692	33,001	19,421	10	21,747	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hotels and other lodging places: Total														
Total	**80,724**	**2,288,480**	**358,559**	**319,520**	**279,480**	**57,694**	**40,907**	**268,990**	**39,817**	**211,296**	**5.9**	**7.4**	**9.4**	**9.7**
Under $2,500	11,581	14,028	1,014	10,262	704	—28,907	1,994	1,028	9,587	29,935	14.4	16.0	33.1	20.8
$2,500 under $5,000	9,959	37,523	2,219	12,311	930	—13,808	3,979	3,436	5,980	17,244	15.6	15.9	28.5	23.0
$5,000 under $10,000	12,639	89,891	12,599	21,402	4,858	—22,038	4,802	9,488	7,837	31,526	13.7	14.2	27.1	25.9
$10,000 under $25,000	20,480	339,892	33,026	54,423	22,503	—1,719	11,331	37,142	9,149	38,861	14.1	15.6	24.9	18.4
$25,000 under $50,000	13,318	454,278	62,838	67,317	32,233	26,560	8,421	58,595	4,897	32,035	13.8	14.0	19.1	27.7
$50,000 under $100,000	9,262	656,079	120,157	81,245	77,886	66,589	7,574	89,365	1,688	22,776	15.6	15.5	18.4	37.4
$100,000 under $200,000	2,799	376,243	51,178	44,854	74,514	23,717	2,234	43,946	565	20,229	22.3	22.0	23.4	46.1
$200,000 under $500,000	526	135,606	20,325	9,057	26,838	11,731	481	17,207	45	5,476	49.1	42.5	37.0	31.5
$500,000 under $1,000,000	105	65,141	10,313	5,330	16,185	—954	62	4,157	43	5,111	44.0	38.8	70.8	43.2
$1,000,000 under $2,000,000	36	48,695	17,490	4,233	11,194	—1,111	20	2,359	(*)	(*)	23.6	24.6	28.3	(*)
$2,000,000 under $5,000,000	17	55,407	24,177	4,431	11,424	—1,342	(*)	(*)	(*)	(*)	20.4	23.7	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$10,000,000 or more	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
Hotels and other lodging places: Motels, motor hotels, and tourist courts														
Total	**38,840**	**1,407,655**	**207,514**	**205,605**	**200,022**	**32,608**	**18,677**	**155,344**	**20,163**	**122,736**	**7.5**	**9.5**	**12.2**	**12.8**
Under $2,500	4,508	6,168	(*)	4,752	475	—15,188	(*)	(*)	4,007	15,410	21.5	24.4	(*)	30.9
$2,500 under $5,000	2,865	10,582	(*)	3,289	(*)	—5,716	(*)	(*)	1,901	6,359	27.2	26.4	(*)	37.2
$5,000 under $10,000	4,302	28,568	1,864	11,689	2,769	—13,582	1,006	1,936	3,296	15,518	23.3	23.2	53.3	35.5
$10,000 under $25,000	10,734	180,086	23,285	34,280	16,335	—14,435	4,497	12,906	6,237	27,341	14.6	15.4	24.9	22.3
$25,000 under $50,000	8,637	285,916	28,010	47,641	26,508	15,991	5,424	36,098	3,213	20,107	17.2	17.2	24.6	34.0
$50,000 under $100,000	5,337	386,933	64,201	51,337	47,259	38,990	4,261	51,065	1,076	12,075	18.7	19.4	23.7	43.0
$100,000 under $200,000	1,853	255,152	33,324	31,289	56,141	14,908	1,492	30,257	361	15,349	27.1	27.2	28.0	56.2
$200,000 under $500,000	487	123,999	16,808	8,335	24,285	10,986	456	14,814	31	3,828	52.9	46.4	42.1	28.0
$500,000 under $1,000,000	84	52,036	8,741	3,524	11,282	2,064	57	3,965	27	1,901	53.5	47.2	74.2	35.1
$1,000,000 under $2,000,000	21	29,864	10,613	2,870	7,721	—1,338	(*)	(*)	(*)	(*)	28.6	31.2	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Hotels and other lodging places: Other lodging places														
Total	**41,884**	**880,825**	**151,045**	**113,915**	**79,458**	**25,086**	**22,230**	**113,646**	**19,654**	**88,560**	**6.9**	**11.8**	**14.9**	**14.9**
Under $2,500	7,073	7,860	373	5,510	229	—13,719	1,493	806	5,580	14,525	19.1	21.3	37.0	27.6
$2,500 under $5,000	7,094	26,941	(*)	9,022	(*)	—8,092	3,015	2,793	4,079	10,885	18.9	19.6	31.9	29.3
$5,000 under $10,000	8,337	61,323	10,735	9,713	2,089	—8,456	3,796	7,552	4,541	16,008	17.0	17.8	31.3	37.7
$10,000 under $25,000	9,746	159,806	9,741	20,143	6,168	12,716	6,834	24,236	2,912	11,520	25.0	28.3	35.7	32.3
$25,000 under $50,000	4,681	168,362	34,828	19,676	5,725	10,569	2,997	22,497	1,684	11,928	23.3	24.2	30.2	47.5
$50,000 under $100,000	3,925	269,146	55,956	29,908	30,627	27,599	3,313	38,300	(*)	(*)	26.5	25.6	29.2	(*)
$100,000 under $200,000	946	121,091	17,854	13,565	18,373	8,809	742	13,689	(*)	(*)	39.3	37.5	42.4	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Total														
Total	**605,236**	**6,876,977**	**1,355,195**	**353,124**	**1,373,134**	**1,658,480**	**503,069**	**1,813,792**	**101,406**	**155,312**	**2.0**	**3.8**	**3.2**	**8.4**
Under $2,500	200,698	224,278	20,205	21,392	3,814	46,806	145,149	93,503	55,161	46,697	3.5	4.2	5.4	11.3
$2,500 under $5,000	117,600	430,314	45,052	22,837	12,370	168,201	104,109	187,631	13,421	19,430	4.7	4.8	5.9	19.9
$5,000 under $10,000	120,030	871,340	97,673	37,084	50,530	359,473	106,957	384,278	13,073	24,805	4.6	4.7	5.6	22.6
$10,000 under $25,000	96,354	1,485,396	211,456	77,473	227,535	451,115	84,616	480,447	11,738	29,332	5.1	5.4	6.3	20.4
$25,000 under $50,000	45,033	1,556,323	319,446	86,729	412,441	283,179	38,603	303,091	6,127	19,912	7.5	7.6	9.1	25.8
$50,000 under $100,000	19,872	1,324,331	301,293	73,808	357,850	233,501	18,981	236,501	(*)	(*)	10.4	10.6	11.7	(*)
$100,000 under $200,000	4,115	528,310	162,585	21,904	158,063	77,086	3,543	81,683	(*)	(*)	20.2	20.4	19.5	(*)
$200,000 under $500,000	1,507	421,546	176,957	11,097	141,151	36,907	1,087	44,198	(*)	(*)	29.6	28.7	26.0	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Coin-operated laundries and dry cleaning														
Total	**32,446**	**637,084**	**72,601**	**93,396**	**70,464**	**49,589**	**18,204**	**82,158**	**13,983**	**32,569**	**8.6**	**11.5**	**15.1**	**18.2**
Under $2,500	3,808	5,390	(*)	2,883	(*)	—5,492	(*)	(*)	2,826	6,328	24.5	26.0	(*)	47.2
$2,500 under $5,000	2,956	11,211	(*)	2,946	(*)	—3,743	842	945	2,114	4,688	27.6	28.4	50.6	45.5
$5,000 under $10,000	6,120	47,508	5,522	7,661	2,382	1,496	3,631	5,017	2,489	3,521	18.8	19.5	35.7	34.9
$10,000 under $25,000	9,479	138,673	11,854	22,931	11,575	2,624	5,124	13,028	4,355	10,404	16.7	16.6	26.6	29.4
$25,000 under $50,000	7,632	273,660	32,878	35,455	38,143	30,830	5,463	37,154	1,910	6,324	18.1	18.3	23.2	49.9
$50,000 under $100,000	2,449	160,095	20,849	21,474	17,471	23,744	2,161	25,044	(*)	(*)	29.5	29.7	31.8	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$200,000 under $500,000	(*)	(*)	—	(*)	—	(*)	(*)	(*)	—	—	(*)	—	(*)	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Other laundry, cleaning, and garment services														
Total	**52,283**	**1,117,266**	**243,212**	**57,832**	**303,729**	**165,611**	**40,754**	**192,326**	**11,529**	**26,715**	**6.9**	**10.7**	**10.7**	**24.5**
Under $2,500	10,786	12,069	2,135	1,446	863	85	6,110	3,740	4,676	3,655	14.5	18.0	25.9	25.5
$2,500 under $5,000	5,195	18,670	3,959	1,232	1,954	2,631	4,322	3,727	(*)	(*)	21.5	21.5	31.6	(*)
$5,000 under $10,000	10,139	75,024	9,102	5,328	7,631	13,560	7,985	20,101	2,154	6,541	16.0	16.6	21.4	59.1
$10,000 under $25,000	12,273	200,743	32,416	11,357	23,471	47,958	11,011	52,123	1,262	4,165	14.5	14.8	17.3	68.1
$25,000 under $50,000	7,967	284,141	66,483	14,375	77,467	38,987	6,040	45,180	1,927	6,193	18.6	18.9	24.4	39.8
$50,000 under $100,000	4,315	299,387	62,927	17,285	102,180	41,907	4,021	43,168	(*)	(*)	22.5	23.4	(*)	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Personal services: Photographic studios, portrait														
Total	**32,265**	**463,107**	**173,945**	**25,874**	**61,858**	**50,241**	**15,948**	**75,293**	**16,317**	**25,052**	**8.8**	**18.4**	**18.0**	**18.8**
Under $2,500	12,049	10,452	3,968	3,604	236	—8,930	2,492	923	9,557	9,853	14.1	18.2	46.4	20.5
$2,500 under $5,000	6,512	22,950	7,907	3,473	(*)	—3,312	2,936	2,475	3,576	5,787	19.6	19.9	34.9	40.4
$5,000 under $10,000	5,197	39,634	11,962	2,494	(*)	6,201	3,742	8,153	(*)	(*)	23.4	24.1	33.4	(*)
$10,000 under $25,000	4,244	72,916	24,193	5,457	3,290	8,394	2,855	13,497	(*)	(*)	25.9	26.9	33.6	(*)
$25,000 under $50,000	2,207	78,208	22,782	4,348	10,798	17,859	2,207	17,859	—	—	34.2	35.0	38.2	—
$50,000 under $100,000	1,528	106,620	(*)	3,819	(*)	23,059	1,528	23,059	—	—	37.0	37.0	39.5	—
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Beauty shops														
Total	**225,409**	**2,486,176**	**430,749**	**88,046**	**684,160**	**625,632**	**195,937**	**664,860**	**29,428**	**39,228**	**3.3**	**6.1**	**4.9**	**16.9**
Under $2,500	52,602	72,285	9,240	5,754	1,279	15,871	37,667	24,922	14,935	9,051	7.1	8.2	10.9	22.2
$2,500 under $5,000	56,563	208,497	23,905	9,620	6,138	86,545	52,474	91,258	4,089	4,713	7.0	7.1	8.0	37.2
$5,000 under $10,000	53,851	387,196	47,501	13,397	30,321	161,022	48,846	169,971	5,005	8,949	6.8	7.0	8.0	35.5
$10,000 under $25,000	38,172	597,693	90,165	20,607	154,525	171,312	34,543	177,622	3,629	6,310	8.2	8.6	9.9	38.2
$25,000 under $50,000	16,750	566,161	102,816	19,422	216,511	104,333	15,295	108,567	1,411	4,234	12.1	12.3	14.0	47.3
$50,000 under $100,000	6,141	409,727	75,331	13,394	179,063	73,581	6,091	73,764	(*)	(*)	18.9	19.1	21.1	(*)
$100,000 under $200,000	911	116,898	(*)	1,562	53,339	15,803	911	15,803	—	—	45.4	47.1	44.5	—
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Barber shops														
Total	**91,820**	**811,183**	**94,094**	**18,598**	**111,383**	**402,331**	**88,243**	**403,974**	**3,577**	**1,643**	**5.4**	**9.6**	**7.2**	**36.4**
Under $2,500	19,683	25,521	590	1,025	(*)	12,327	16,582	13,765	3,101	1,438	12.1	12.6	15.2	40.6
$2,500 under $5,000	20,112	76,790	1,301	1,727	(*)	45,123	19,884	45,159	(*)	(*)	11.8	12.1	13.7	(*)
$5,000 under $10,000	29,254	214,437	5,031	3,944	3,938	139,358	29,006	139,527	(*)	(*)	9.7	9.9	10.6	(*)
$10,000 under $25,000	17,323	242,129	14,321	5,717	17,325	138,863	17,323	138,863	—	—	11.9	12.4	12.8	—
$25,000 under $50,000	3,994	128,210	21,389	3,007	37,646	39,337	3,994	39,337	—	—	25.3	25.3	28.1	—
$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 $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Other personal services														
Total	**171,013**	**1,362,161**	**340,594**	**69,378**	**141,540**	**365,076**	**143,983**	**395,181**	**26,572**	**30,105**	**3.8**	**8.3**	**7.0**	**16.4**
Under $2,500	101,770	98,561	3,676	6,680	1,103	32,945	81,316	49,317	20,066	16,372	5.0	5.9	7.2	19.0
$2,500 under $5,000	26,262	92,196	7,105	3,839	2,750	40,957	23,651	44,067	2,541	3,110	9.8	10.1	12.0	35.8
$5,000 under $10,000	15,469	107,541	18,555	4,260	6,128	37,836	13,747	41,509	1,722	3,673	12.4	12.7	14.9	53.0
$10,000 under $25,000	14,863	233,242	38,507	11,404	17,349	81,964	13,760	85,314	(*)	(*)	13.4	13.9	15.5	(*)
$25,000 under $50,000	6,483	225,943	73,098	10,122	29,876	51,833	5,604	54,994	(*)	(*)	20.4	20.8	23.7	(*)
$50,000 under $100,000	4,214	274,853	90,031	15,459	30,015	50,487	3,955	50,743	(*)	(*)	22.3	22.3	24.3	(*)
$100,000 under $200,000	1,585	219,997	65,737	13,261	40,052	45,676	1,585	45,676	—	—	29.6	30.1	25.3	—
$200,000 under $500,000	358	93,713	36,405	3,790	10,386	22,573	357	22,742	(*)	(*)	32.0	32.2	31.6	(*)
$500,000 under $1,000,000	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Business services: Total														
Total	**562,049**	**6,730,258**	**1,506,526**	**366,189**	**917,038**	**2,051,766**	**434,038**	**2,362,936**	**127,089**	**311,170**	**2.0**	**3.9**	**3.1**	**7.2**
Under $2,500	237,660	240,251	15,359	45,977	7,179	—18,663	149,670	117,198	87,371	135,861	3.2	3.9	5.1	9.6
$2,500 under $5,000	90,721	327,733	18,960	22,275	6,073	119,505	74,066	157,328	16,621	37,823	5.0	5.1	6.3	14.5
$5,000 under $10,000	83,784	583,500	47,440	28,554	25,729	243,551	71,627	287,616	12,157	44,065	5.2	5.3	6.4	23.4
$10,000 under $25,000	90,616	1,441,356	150,200	61,551	95,326	658,279	82,743	690,320	7,605	32,041	5.0	5.2	5.9	18.1
$25,000 under $50,000	33,757	1,154,930	196,395	66,059	143,841	460,947	32,255	480,983	1,502	20,036	7.8	7.9	8.2	25.1
$50,000 under $100,000	15,633	1,061,741	263,649	42,230	179,826	300,183	14,802	320,101	830	19,918	10.8	10.9	10.4	53.7
$100,000 under $200,000	7,188	967,452	427,301	38,763	236,261	155,503	6,306	165,400	882	9,897	14.6	14.8	12.7	34.9
$200,000 under $500,000	2,206	563,269	199,341	28,805	148,006	88,783	2,178	93,139	28	4,356	23.9	22.5	15.5	31.7
$500,000 under $1,000,000	407	275,340	133,324	27,669	46,925	23,297	320	29,290	(*)	(*)	23.5	21.6	16.9	(*)
$1,000,000 under $2,000,000	71	92,812	48,949	4,051	24,739	9,431	65	10,611	(*)	(*)	18.3	18.5	13.7	(*)
$2,000,000 under $5,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Business services: Advertising														
Total	**23,092**	**533,395**	**213,711**	**9,786**	**34,478**	**124,660**	**17,721**	**134,722**	**5,371**	**10,062**	**9.9**	**16.2**	**14.2**	**32.6**
Under $2,500	7,647	7,607	(*)	2,888	—	—3,573	3,965	1,955	3,682	5,528	17.5	21.9	27.9	46.6
$2,500 under $5,000	3,115	11,194	(*)	(*)	(*)	3,227	2,503	4,202	(*)	(*)	26.5	27.1	33.7	(*)
$5,000 under $10,000	3,119	20,647	(*)	(*)	(*)	4,731	2,429	6,136	(*)	(*)	29.2	31.0	39.7	(*)
$10,000 under $25,000	4,984	88,204	10,877	2,167	(*)	36,211	4,620	38,056	(*)	(*)	21.9	23.4	26.9	(*)
$25,000 under $50,000	2,338	78,838	13,447	641	10,314	35,073	2,333	35,123	(*)	(*)	29.4	29.0	32.1	(*)
$50,000 under $100,000	281	18,426	(*)	(*)	(*)	10,114	281	10,114	—	—	38.0	39.2	44.5	—
$100,000 under $200,000	1,035	133,946	(*)	715	(*)	18,752	1,018	18,891	(*)	(*)	39.9	39.3	38.4	(*)
$200,000 under $500,000	512	123,085	(*)	(*)	(*)	16,488	512	16,488	—	—	51.6	47.0	42.2	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Business services: Services to buildings														
Total	**87,959**	**920,066**	**188,075**	**32,839**	**230,681**	**319,751**	**81,293**	**329,137**	**6,586**	**9,386**	**5.4**	**11.0**	**8.3**	**29.2**
Under $2,500	34,959	40,809	1,427	1,226	2,018	22,875	30,972	26,186	3,941	3,311	8.7	10.1	11.1	39.1
$2,500 under $5,000	14,684	53,059	2,397	1,636	1,765	28,644	13,893	29,958	(*)	(*)	13.2	13.6	15.8	(*)
$5,000 under $10,000	11,597	83,526	6,165	4,445	6,077	39,842	10,473	41,260	(*)	(*)	15.1	15.0	17.7	(*)
$10,000 under $25,000	18,844	290,605	30,139	9,527	45,718	129,523	18,357	130,946	(*)	(*)	11.8	12.3	13.6	(*)
$25,000 under $50,000	5,270	181,387	48,112	8,653	54,514	56,553	5,221	56,626	(*)	(*)	22.2	22.4	24.4	(*)
$50,000 under $100,000	1,624	103,794	36,170	4,477	39,092	25,981	1,624	25,981	—	—	35.7	35.3	36.2	—
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Business services: Management and public relations														
Total	**148,740**	**1,609,317**	**148,486**	**37,273**	**130,366**	**748,636**	**115,682**	**835,358**	**32,710**	**86,722**	**3.7**	**6.6**	**5.0**	**10.2**
Under $2,500	56,932	58,321	1,660	6,872	2,053	—19,109	33,963	27,970	22,889	47,079	6.0	7.6	10.9	13.8
$2,500 under $5,000	24,465	85,630	2,140	3,588	959	28,589	17,865	39,541	6,600	10,952	9.5	9.6	12.1	22.5
$5,000 under $10,000	27,469	193,045	8,870	6,873	7,593	104,531	25,778	112,375	1,691	7,844	8.8	9.0	10.2	45.8
$10,000 under $25,000	26,230	426,852	18,005	7,885	8,125	260,910	24,845	269,417	1,117	8,507	8.7	9.0	9.8	38.0
$25,000 under $50,000	8,397	283,676	14,432	4,327	16,928	152,291	8,078	157,706	319	5,415	12.8	13.0	12.8	40.1
$50,000 under $100,000	3,454	231,802	(*)	4,231	10,908	109,939	3,394	113,512	60	3,573	19.7	19.5	15.0	27.6
$100,000 under $200,000	1,344	173,033	(*)	2,835	23,417	60,115	1,320	61,712	(*)	(*)	28.4	28.0	19.8	(*)
$200,000 under $500,000	369	98,073	(*)	364	54,829	25,057	363	26,774	(*)	(*)	62.0	57.9	18.0	(*)
$500,000 under $1,000,000	70	43,276	(*)	282	(*)	15,843	66	15,881	(*)	(*)	62.7	56.3	25.3	(*)
$1,000,000 under $2,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Business services: Other business services														
Total	**302,258**	**3,667,480**	**956,254**	**286,291**	**521,513**	**858,719**	**219,342**	**1,063,719**	**82,422**	**205,000**	**2.8**	**5.4**	**4.8**	**9.9**
Under $2,500	138,122	133,514	11,911	34,991	3,108	—18,856	80,770	61,087	56,859	79,943	4.3	5.2	6.9	13.6
$2,500 under $5,000	48,457	177,850	13,235	16,774	3,109	59,045	39,805	83,627	8,552	24,582	6.9	7.1	9.6	19.4
$5,000 under $10,000	41,599	286,282	30,296	16,508	11,555	94,447	32,947	127,845	8,652	33,398	7.3	7.4	9.4	28.6
$10,000 under $25,000	40,558	635,695	91,179	41,972	39,598	231,635	34,921	251,901	5,637	20,266	7.5	7.7	9.3	22.1
$25,000 under $50,000	17,752	611,029	120,404	52,438	62,085	217,030	16,623	231,528	1,129	14,498	11.3	11.3	12.4	31.2
$50,000 under $100,000	10,274	707,719	207,762	33,325	129,747	154,149	9,503	170,494	770	16,345	13.9	14.1	15.6	65.2
$100,000 under $200,000	4,104	567,981	241,719	34,205	147,372	69,114	3,491	75,428	613	6,314	19.9	20.1	19.0	45.5
$200,000 under $500,000	1,052	271,974	91,448	24,725	64,770	39,045	1,030	41,684	(*)	(*)	30.5	28.9	24.2	(*)
$500,000 under $1,000,000	288	196,020	108,967	27,190	35,810	4,544	205	10,499	(*)	(*)	28.7	26.6	23.8	(*)
$1,000,000 under $2,000,000	49	64,845	33,725	3,924	21,440	3,914	44	4,974	(*)	(*)	22.3	22.3	18.3	(*)
$2,000,000 under $5,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Total														
Total	**187,878**	**6,115,025**	**3,002,700**	**223,939**	**1,092,094**	**746,139**	**143,072**	**872,558**	**44,806**	**126,419**	**3.6**	**5.3**	**5.3**	**11.6**
Under $2,500	35,504	38,057	9,871	11,477	810	—9,673	16,137	8,590	19,367	18,263	8.4	10.2	18.2	13.6
$2,500 under $5,000	15,421	54,296	13,230	9,914	1,037	4,231	11,449	16,416	3,972	12,185	12.3	12.7	18.5	42.2
$5,000 under $10,000	24,494	176,991	52,285	14,443	5,039	30,387	17,663	44,966	6,831	14,579	9.9	10.1	14.1	25.6
$10,000 under $25,000	45,873	759,205	281,916	38,170	42,075	162,946	39,610	185,458	6,263	22,512	7.6	8.0	9.8	27.0
$25,000 under $50,000	32,055	1,124,837	537,051	41,161	128,548	187,960	27,741	206,902	4,314	18,942	9.3	9.4	11.1	35.9
$50,000 under $100,000	20,034	1,386,124	646,422	42,302	275,309	206,500	17,994	218,994	2,040	12,494	10.5	10.7	12.3	40.8
$100,000 under $200,000	10,633	1,381,879	727,229	37,651	357,459	105,108	9,091	118,282	1,542	13,174	13.2	13.2	15.7	40.5
$200,000 under $500,000	3,495	932,974	570,352	21,150	242,664	50,119	3,053	61,927	442	11,808	19.6	19.1	22.0	46.7
$500,000 under $1,000,000	323	196,563	121,154	5,683	29,651	7,829	308	8,756	(*)	(*)	33.0	32.0	41.9	(*)
$1,000,000 under $2,000,000	41	47,970	30,942	1,709	8,269	1,102	(*)	(*)	(*)	(*)	25.6	24.6	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: Total														
Total	**155,861**	**5,525,950**	**2,855,495**	**147,587**	**1,036,083**	**673,414**	**121,745**	**768,977**	**34,116**	**95,563**	**4.0**	**5.7**	**5.8**	**14.4**
Under $2,500	25,670	27,892	8,868	6,145	522	—5,572	12,466	6,469	13,204	12,041	9.9	12.1	21.5	17.8
$2,500 under $5,000	12,095	43,163	12,552	3,056	(*)	6,920	9,081	13,082	3,014	6,162	14.2	14.6	21.1	70.3
$5,000 under $10,000	18,255	133,055	48,997	7,446	3,863	25,432	13,032	34,306	5,223	8,874	11.6	11.8	16.7	29.3
$10,000 under $25,000	37,882	628,721	265,739	22,842	31,095	136,911	32,851	154,536	5,031	17,625	8.3	8.8	10.8	33.2
$25,000 under $50,000	29,551	1,037,918	533,108	33,737	117,707	163,122	25,418	181,270	4,133	18,148	9.7	9.8	11.7	37.4
$50,000 under $100,000	18,631	1,285,951	618,626	32,339	259,562	191,230	17,032	201,567	1,599	10,337	11.0	11.2	13.0	48.1
$100,000 under $200,000	10,250	1,326,066	718,622	26,879	352,584	101,976	8,765	113,447	1,485	11,471	13.7	13.7	16.3	45.4
$200,000 under $500,000	3,285	874,166	543,957	13,829	237,416	45,408	2,871	55,160	(*)	(*)	20.6	20.1	23.7	(*)
$500,000 under $1,000,000	211	131,144	(*)	(*)	25,473	7,321	211	7,321	—	—	41.1	40.3	47.7	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: General automobile repair shops														
Total	**101,803**	**3,101,199**	**1,688,338**	**88,352**	**473,763**	**359,467**	**76,333**	**427,282**	**25,470**	**67,815**	**4.9**	**7.3**	**7.5**	**17.3**
Under $2,500	19,667	21,617	7,054	4,732	(*)	—3,710	9,878	5,292	9,789	9,002	11.1	13.6	24.5	21.4
$2,500 under $5,000	8,644	30,137	9,150	1,929	(*)	4,188	6,556	9,706	2,088	5,518	16.9	17.4	25.3	78.1
$5,000 under $10,000	11,253	79,307	28,033	5,075	2,703	12,818	7,784	19,614	3,469	6,796	14.8	15.0	22.1	36.5
$10,000 under $25,000	25,885	425,637	199,034	16,034	18,857	76,731	21,308	93,172	4,577	16,441	10.2	10.8	14.0	35.3
$25,000 under $50,000	19,027	662,064	364,331	21,986	65,567	96,784	15,463	111,192	3,564	14,408	12.1	12.2	14.8	41.9
$50,000 under $100,000	10,587	730,920	361,456	19,721	128,420	91,642	9,675	98,999	(*)	(*)	15.0	15.3	17.1	(*)
$100,000 under $200,000	5,204	701,394	415,402	12,274	164,563	59,996	4,399	63,574	(*)	(*)	18.7	18.6	22.2	(*)
$200,000 under $500,000	1,453	383,512	250,329	6,233	87,339	18,703	1,192	22,417	(*)	—	30.0	29.4	35.1	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Automobile repair and services: Automobile repair shops: Other automobile repair														
Total	**54,058**	**2,424,751**	**1,167,157**	**59,235**	**562,320**	**313,947**	**45,412**	**341,695**	**8,846**	**27,748**	**6.7**	**9.2**	**9.1**	**26.3**
Under $2,500	6,003	6,275	1,814	1,413	(*)	—1,862	2,588	1,177	3,415	3,039	21.8	26.7	43.3	31.0
$2,500 under $5,000	3,451	13,026	3,402	1,127	(*)	2,732	2,525	3,376	(*)	(*)	26.1	27.0	37.7	(*)
$5,000 under $10,000	7,002	53,748	20,964	2,371	(*)	12,614	5,248	14,692	1,754	2,078	18.6	19.2	25.5	38.3
$10,000 under $25,000	11,997	203,084	66,705	6,808	12,238	60,180	11,543	61,364	(*)	(*)	14.5	15.2	17.1	(*)
$25,000 under $50,000	10,524	375,854	168,777	11,751	52,140	66,338	9,955	70,078	(*)	(*)	16.6	16.8	19.1	(*)
$50,000 under $100,000	8,044	555,031	257,170	12,618	131,142	99,588	7,357	102,568	(*)	(*)	16.2	16.4	19.5	(*)
$100,000 under $200,000	5,046	624,672	303,220	14,605	188,021	41,980	4,366	49,873	(*)	(*)	20.0	20.3	24.0	(*)
$200,000 under $500,000	1,832	490,654	293,628	7,596	150,077	26,705	1,679	32,743	(*)	(*)	28.2	27.4	31.9	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile parking and other services														
Total	**32,017**	**589,075**	**147,205**	**76,352**	**56,011**	**72,725**	**21,327**	**103,581**	**10,690**	**30,856**	**8.5**	**12.6**	**13.7**	**16.1**
Under $2,500	9,834	10,165	(*)	5,332	(*)	—4,101	3,671	2,121	6,163	6,222	15.6	19.2	33.6	21.2
$2,500 under $5,000	3,326	11,133	(*)	6,858	(*)	—2,689	2,368	3,334	958	6,023	24.8	25.1	38.2	45.9
$5,000 under $10,000	6,239	43,936	3,288	6,997	1,176	4,955	4,631	10,660	1,608	5,705	19.4	19.4	25.2	46.8
$10,000 under $25,000	7,991	130,484	16,177	15,328	10,960	26,035	6,759	30,922	1,232	4,887	18.4	18.8	23.8	34.4
$25,000 under $50,000	2,504	86,919	3,943	7,424	10,841	24,838	2,323	25,632	181	794	29.9	29.7	34.4	53.4
$50,000 under $100,000	1,403	100,173	27,796	9,963	15,747	15,270	962	17,427	441	2,157	35.1	34.9	37.7	50.7
$100,000 under $200,000	383	55,813	8,607	10,772	4,875	3,132	326	4,835	(*)	(*)	36.5	39.4	32.6	(*)
$200,000 under $500,000	210	58,808	(*)	7,321	(*)	4,711	(*)	(*)	(*)	(*)	56.5	56.7	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous repair services														
Total	**237,906**	**3,559,887**	**1,477,986**	**135,943**	**467,114**	**715,658**	**173,718**	**788,373**	**63,563**	**72,715**	**3.2**	**6.0**	**5.7**	**10.6**
Under $2,500	85,565	88,819	29,426	14,188	1,220	—11,363	44,046	20,670	40,894	32,033	5.4	6.4	9.9	10.4
$2,500 under $5,000	36,856	135,658	37,923	10,380	2,936	26,218	27,084	40,577	9,772	14,359	8.2	8.4	11.6	28.4
$5,000 under $10,000	33,537	245,396	76,892	15,924	2,814	65,078	27,378	72,103	6,159	7,025	8.8	8.8	11.6	27.5
$10,000 under $25,000	46,232	748,774	239,482	31,613	36,964	214,453	42,558	220,724	3,674	6,271	7.5	7.8	9.4	36.0
$25,000 under $50,000	19,636	681,353	276,867	23,878	71,703	160,843	17,737	168,289	(*)	(*)	11.9	12.1	13.9	(*)
$50,000 under $100,000	11,569	779,397	327,374	23,406	147,299	153,251	10,614	157,568	(*)	(*)	13.8	13.9	15.1	(*)
$100,000 under $200,000	3,037	389,837	196,745	8,900	59,665	72,966	3,035	73,192	(*)	(*)	23.5	23.6	22.9	(*)
$200,000 under $500,000	1,312	375,682	207,277	6,017	111,640	26,551	1,104	27,589	(*)	(*)	29.5	28.8	29.9	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion pictures: Total														
Total	**247,046**	**3,100,332**	**693,610**	**232,060**	**355,209**	**226,341**	**144,387**	**652,397**	**102,585**	**426,056**	**3.0**	**7.2**	**5.6**	**5.6**
Under $2,500	114,884	99,882	18,061	38,271	3,370	—135,738	47,659	27,532	67,225	163,270	4.5	5.9	9.1	7.7
$2,500 under $5,000	40,612	147,438	15,242	16,469	4,100	—4,716	26,929	44,907	13,638	49,623	8.1	8.3	12.4	17.8
$5,000 under $10,000	35,792	255,076	15,239	25,759	11,916	22,927	26,198	76,425	9,594	53,498	7.9	8.0	10.8	23.8
$10,000 under $25,000	31,351	483,510	65,872	34,723	33,599	86,437	23,640	135,381	7,710	48,944	8.4	8.7	12.4	16.4
$25,000 under $50,000	12,755	429,779	90,307	29,954	33,458	57,054	9,969	95,857	2,786	38,803	14.1	14.2	20.2	19.8
$50,000 under $100,000	7,408	507,119	122,162	28,614	82,102	62,527	6,027	88,460	1,360	25,933	15.9	16.1	20.5	21.9
$100,000 under $200,000	2,513	328,779	77,845	21,392	43,225	39,063	2,384	50,946	122	11,883	22.5	23.2	20.0	19.2
$200,000 under $500,000	1,122	333,469	94,749	18,661	65,771	33,503	1,005	52,250	117	18,747	26.9	24.8	18.8	14.3
$500,000 under $1,000,000	536	345,329	159,520	8,167	54,106	30,697	517	33,554	19	2,857	45.6	45.7	19.7	0.1
$1,000,000 under $2,000,000	50	68,177	(*)	5,107	10,466	7,929	40	13,854	(*)	(*)	18.3	17.5	3.0	(*)
$2,000,000 under $5,000,000	19	64,987	(*)	4,244	7,926	12,259	16	18,221	(*)	(*)	18.2	21.5	0.5	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—

Footnotes at end of table

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Amusement and recreation services, including motion pictures: Producers,orchestras, and entertainers														
Total	**98,760**	**958,051**	**186,188**	**42,391**	**108,981**	**260,374**	**74,278**	**301,956**	**24,410**	**41,582**	**4.9**	**17.2**	**7.8**	**13.2**
Under $2,500	46,882	48,239	1,076	9,827	1,731	—8,547	28,224	17,338	18,658	25,885	7.1	8.5	11.4	17.2
$2,500 under $5,000	17,127	62,017	(*)	5,463	(*)	20,227	14,664	24,893	2,418	4,666	12.3	12.6	15.9	33.9
$5,000 under $10,000	18,872	131,817	(*)	9,356	4,267	48,323	17,081	52,035	1,791	3,712	10.8	11.1	13.4	32.8
$10,000 under $25,000	12,312	185,164	16,997	7,937	11,969	68,108	10,876	73,233	1,436	5,125	13.4	13.9	17.7	46.2
$25,000 under $50,000	1,359	45,732	(*)	496	(*)	19,564	1,274	21,213	(*)	(*)	39.2	38.9	39.7	(*)
$50,000 under $100,000	1,249	79,065	(*)	2,784	22,558	26,505	1,219	26,778	(*)	(*)	40.3	40.1	45.7	(*)
$100,000 under $200,000	334	43,231	(*)	1,468	4,306	14,999	325	15,267	(*)	(*)	40.3	36.7	36.5	(*)
$200,000 under $500,000	278	93,012	(*)	2,789	32,361	23,241	278	23,241	—	—	43.4	43.2	26.2	—
$500,000 under $1,000,000	326	216,917	(*)	1,646	25,736	19,034	316	19,038	(*)	(*)	71.1	69.8	28.3	(*)
$1,000,000 under $2,000,000	12	18,302	(*)	151	2,275	9,815	12	9,815	—	—	(2)	(2)	(2)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion pictures: Other amusement and recreation services														
Total	**148,286**	**2,142,281**	**507,422**	**189,669**	**246,228**	**—34,033**	**70,109**	**350,441**	**78,175**	**384,474**	**3.9**	**7.2**	**6.0**	**6.0**
Under $2,500	68,002	51,643	16,985	28,444	1,639	—127,191	19,435	10,194	48,567	137,385	5.8	8.2	15.4	8.6
$2,500 under $5,000	23,485	85,421	14,454	11,006	3,205	—24,943	12,265	20,014	11,220	44,957	10.8	11.1	19.7	19.4
$5,000 under $10,000	16,920	123,259	13,209	16,403	7,649	—25,396	9,117	24,390	7,803	49,786	11.5	11.7	18.1	25.5
$10,000 under $25,000	19,039	298,346	48,875	26,786	21,630	18,329	12,764	62,148	6,274	43,819	10.8	11.1	17.2	17.6
$25,000 under $50,000	11,396	384,047	89,869	29,458	32,347	37,490	8,695	74,644	2,701	37,154	15.1	15.2	23.3	20.6
$50,000 under $100,000	6,159	428,054	112,812	25,830	59,544	36,022	4,808	61,682	1,350	25,660	17.3	17.6	21.7	22.1
$100,000 under $200,000	2,179	285,548	74,898	19,924	38,919	24,064	2,059	35,679	120	11,615	25.2	26.1	23.8	19.6
$200,000 under $500,000	844	240,457	79,607	15,872	33,410	10,262	727	29,009	117	18,747	32.8	30.0	26.6	14.3
$500,000 under $1,000,000	210	128,412	25,611	6,521	28,370	11,663	201	14,516	(*)	(*)	37.0	34.8	26.6	(*)
$1,000,000 under $2,000,000	38	49,875	(*)	4,956	8,191	—1,886	28	4,039	(*)	(*)	24.1	23.9	10.4	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
Medical and health services: Total														
Total	**392,203**	**17,511,400**	**1,243,140**	**465,337**	**2,392,352**	**8,746,639**	**351,726**	**8,845,202**	**40,316**	**98,563**	**2.0**	**1.9**	**1.7**	**8.8**
Under $2,500	63,496	69,731	1,208	7,348	767	—1,750	39,128	35,562	24,251	37,312	5.9	7.1	9.5	11.4
$2,500 under $5,000	34,057	123,827	3,762	5,569	2,754	45,316	27,726	63,833	6,331	18,517	8.3	8.3	10.4	25.0
$5,000 under $10,000	42,804	316,873	7,783	15,603	4,626	166,793	38,318	178,278	4,486	11,485	7.0	7.2	8.4	23.4
$10,000 under $25,000	58,623	971,386	35,386	39,245	44,244	498,700	54,769	512,863	3,854	14,163	5.9	6.1	6.6	27.6
$25,000 under $50,000	54,315	2,022,848	131,269	62,627	148,865	1,117,862	53,709	1,121,534	606	3,672	5.5	5.5	5.3	51.3
$50,000 under $100,000	92,231	6,652,698	445,006	164,626	804,663	3,529,914	91,632	3,533,679	555	3,765	3.4	3.3	3.0	60.7
$100,000 under $200,000	40,689	5,258,352	352,475	121,161	791,006	2,716,989	40,599	2,720,030	90	3,041	3.5	3.4	3.0	33.2
$200,000 under $500,000	5,397	1,455,465	106,839	35,819	344,108	566,581	5,328	568,555	69	1,974	8.8	8.8	5.2	74.1
$500,000 under $1,000,000	446	289,211	38,286	5,582	99,047	76,781	406	78,371	40	1,590	16.5	15.0	9.9	47.2
$1,000,000 under $2,000,000	97	132,340	41,177	2,937	58,253	12,416	70	14,388	27	1,972	15.3	15.6	17.0	39.7
$2,000,000 under $5,000,000	38	123,311	(*)	2,244	49,428	8,548	33	9,077	(*)	(*)	22.3	22.6	10.7	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
Medical and health services: Offices of physicians														
Total	**154,450**	**8,721,688**	**208,532**	**194,121**	**1,016,459**	**4,974,662**	**136,237**	**5,026,426**	**18,052**	**51,764**	**2.6**	**2.3**	**2.2**	**11.5**
Under $2,500	16,785	15,089	(*)	4,951	205	—17,837	6,928	4,130	9,740	21,967	9.9	11.9	17.8	13.8
$2,500 under $5,000	8,519	31,358	(*)	2,171	(*)	848	5,073	10,241	3,446	9,393	14.6	14.8	22.9	27.7
$5,000 under $10,000	12,127	91,200	379	5,854	1,890	39,719	10,436	44,711	1,691	4,992	11.4	11.5	13.1	33.0
$10,000 under $25,000	21,648	378,149	4,381	15,819	20,152	177,598	19,030	187,707	2,618	10,109	8.5	9.0	9.5	33.3
$25,000 under $50,000	23,166	884,658	20,536	22,280	62,533	547,809	22,978	549,630	(*)	(*)	7.2	7.2	7.2	(*)
$50,000 under $100,000	45,966	3,340,810	51,336	70,793	359,256	2,000,103	45,622	2,002,129	(*)	(*)	4.3	4.1	3.9	(*)
$100,000 under $200,000	22,994	2,975,698	62,692	58,145	383,179	1,750,022	22,938	1,751,281	(*)	(*)	4.0	3.9	3.6	(*)
$200,000 under $500,000	3,032	812,832	29,180	12,436	154,636	399,415	3,020	399,513	(*)	(*)	7.9	8.0	5.4	(*)
$500,000 under $1,000,000	177	115,725	6,763	1,080	18,592	56,107	176	56,206	(*)	(*)	12.9	13.0	11.1	(*)
$1,000,000 under $2,000,000	23	29,588	(*)	307	9,610	8,729	23	8,729	—	—	30.1	29.0	24.4	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Medical and health services: Offices of dentists														
Total	**82,735**	**5,163,534**	**437,900**	**146,627**	**782,680**	**2,400,970**	**78,924**	**2,408,523**	**3,811**	**7,553**	**4.2**	**3.9**	**3.6**	**29.6**
Under $2,500	3,068	2,954	(*)	(*)	(*)	−3,312	(*)	(*)	2,234	3,503	25.1	32.0	(*)	44.0
$2,500 under $5,000	2,720	10,844	(*)	351	(*)	4,359	2,444	4,640	(*)	(*)	27.4	28.4	32.3	(*)
$5,000 under $10,000	3,505	26,600	1,396	2,275	1,226	8,291	2,713	10,377	(*)	(*)	24.2	24.8	32.5	(*)
$10,000 under $25,000	11,669	202,187	11,243	7,494	11,503	104,441	11,210	106,054	(*)	(*)	13.8	14.4	15.9	(*)
$25,000 under $50,000	15,778	586,811	38,033	19,704	42,593	313,360	15,728	313,430	(*)	(*)	10.9	10.7	10.6	(*)
$50,000 under $100,000	31,189	2,249,701	199,193	60,490	330,908	1,080,935	31,189	1,080,935	—	—	6.2	6.1	5.7	—
$100,000 under $200,000	13,517	1,722,559	150,308	47,909	306,115	773,245	13,517	773,245	—	—	6.8	6.7	6.1	—
$200,000 under $500,000	1,252	318,350	24,963	7,858	69,814	110,203	1,252	110,203	—	—	22.3	22.0	13.9	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Medical and health services: Other medical and health services														
Total	**155,018**	**3,626,178**	**596,708**	**124,589**	**593,013**	**1,371,007**	**136,565**	**1,410,253**	**18,453**	**39,246**	**3.8**	**5.1**	**4.6**	**15.0**
Under $2,500	43,643	51,688	766	2,174	(*)	19,399	31,366	31,241	12,277	11,842	7.5	8.7	10.6	21.6
$2,500 under $5,000	22,818	81,625	2,589	3,047	1,502	40,109	20,209	48,952	2,609	8,843	10.6	10.6	12.3	43.3
$5,000 under $10,000	27,172	199,073	6,008	7,474	1,510	118,783	25,169	123,190	2,003	4,407	9.3	9.5	10.9	42.7
$10,000 under $25,000	25,306	391,050	19,762	15,932	12,589	216,661	24,529	219,102	(*)	(*)	9.5	10.0	10.6	(*)
$25,000 under $50,000	15,371	551,379	72,700	20,643	43,739	256,693	15,003	258,474	(*)	(*)	11.8	11.8	11.9	(*)
$50,000 under $100,000	15,076	1,062,187	194,477	33,343	114,499	448,876	14,821	450,615	(*)	(*)	9.8	9.9	9.1	(*)
$100,000 under $200,000	4,178	560,095	139,475	15,107	101,712	193,722	4,144	195,504	(*)	(*)	14.4	14.8	12.4	(*)
$200,000 under $500,000	1,113	324,283	52,696	15,525	119,658	56,963	1,056	58,839	57	1,876	27.1	26.5	23.0	77.9
$500,000 under $1,000,000	247	158,825	29,327	4,332	75,646	15,095	208	16,586	(*)	(*)	28.0	25.3	22.6	(*)
$1,000,000 under $2,000,000	61	84,296	26,353	2,523	38,648	1,116	34	3,088	27	1,972	19.2	20.0	18.2	39.7
$2,000,000 under $5,000,000	25	78,667	(*)	1,938	42,158	1,770	20	2,299	(*)	(*)	27.7	28.6	26.3	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
Legal services														
Total	**150,951**	**4,481,120**	**119,144**	**107,440**	**556,692**	**2,218,916**	**125,758**	**2,300,549**	**25,193**	**81,633**	**3.4**	**4.5**	**4.2**	**14.2**
Under $2,500	31,969	30,274	849	4,731	2,142	−17,204	16,560	9,559	15,409	26,763	7.8	9.8	13.5	18.6
$2,500 under $5,000	15,661	57,337	1,191	4,513	2,153	11,263	11,886	22,444	3,775	11,181	11.6	11.8	15.2	34.1
$5,000 under $10,000	15,295	113,934	1,807	5,143	6,988	49,405	13,046	57,513	2,249	8,108	11.6	11.9	14.0	37.1
$10,000 under $25,000	30,893	520,921	7,776	14,610	41,024	255,701	28,417	269,061	2,476	13,360	8.2	8.4	9.2	43.1
$25,000 under $50,000	28,893	1,058,587	20,194	24,197	116,926	552,422	27,850	560,960	1,043	8,538	7.8	7.8	7.6	54.2
$50,000 under $100,000	20,893	1,391,657	26,021	29,226	175,007	738,555	20,471	749,950	(*)	(*)	7.3	7.1	6.5	(*)
$100,000 under $200,000	5,669	727,331	14,948	12,518	114,006	390,565	5,659	390,587	(*)	(*)	9.5	9.0	7.8	(*)
$200,000 under $500,000	1,737	471,011	26,684	11,365	76,490	197,813	1,733	199,140	(*)	(*)	30.5	27.8	30.3	(*)
$500,000 under $1,000,000	121	77,383	(*)	952	16,606	27,290	117	28,132	(*)	(*)	21.3	21.3	15.9	(*)
$1,000,000 under $2,000,000	16	22,300	(*)	126	(*)	6,240	(*)	(*)	(*)	(*)	30.6	33.3	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Educational services														
Total	**147,876**	**731,831**	**86,415**	**47,287**	**101,035**	**216,562**	**115,193**	**265,998**	**32,683**	**49,436**	**4.0**	**8.9**	**8.5**	**14.1**
Under $2,500	87,457	92,193	4,214	11,529	809	22,683	62,072	47,857	25,385	25,174	5.4	6.5	8.4	15.0
$2,500 under $5,000	28,964	101,669	2,636	7,729	3,238	38,231	25,551	49,500	3,413	11,269	8.7	8.9	10.8	36.8
$5,000 under $10,000	17,529	123,984	4,215	8,329	5,854	51,421	15,082	57,003	2,447	5,582	11.2	11.5	14.4	31.0
$10,000 under $25,000	9,345	149,133	18,814	7,553	21,343	41,183	8,282	46,554	1,063	5,371	16.0	16.7	20.0	66.9
$25,000 under $50,000	2,606	85,686	(*)	5,464	26,469	23,275	2,285	24,880	(*)	(*)	29.6	30.0	33.4	(*)
$50,000 under $100,000	1,260	87,416	(*)	2,847	27,879	13,180	1,206	13,615	(*)	(*)	37.3	38.4	37.5	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$500,000 under $1,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	—	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Engineering and architectural services														
Total	**74,374**	**1,475,253**	**242,289**	**44,352**	**270,621**	**483,210**	**57,209**	**517,912**	**17,121**	**34,702**	**5.3**	**8.6**	**7.1**	**14.1**
Under $2,500	26,561	25,414	1,889	3,903	689	−5,919	14,265	10,543	12,252	16,462	9.0	11.7	15.4	19.3
$2,500 under $5,000	8,676	32,472	(*)	1,285	683	15,308	6,993	17,345	1,683	2,037	15.6	16.2	20.0	36.4
$5,000 under $10,000	11,779	83,261	6,396	5,325	3,211	38,212	11,011	42,143	768	3,931	13.6	13.8	15.7	48.8
$10,000 under $25,000	13,651	222,291	11,791	9,571	23,281	101,083	12,245	105,613	1,406	4,730	12.9	13.8	14.5	50.5
$25,000 under $50,000	6,694	242,656	22,033	7,482	34,559	96,343	5,722	100,991	972	4,648	17.2	17.1	19.9	39.9
$50,000 under $100,000	4,705	332,719	41,116	8,856	69,562	125,579	4,702	126,400	(*)	(*)	18.0	17.8	16.1	(*)
$100,000 under $200,000	1,566	220,545	45,383	3,332	56,737	60,206	1,535	60,593	(*)	(*)	26.8	26.9	21.5	(*)
$200,000 under $500,000	630	198,784	68,817	2,516	52,492	30,463	630	30,463	—	—	33.2	38.1	24.3	—
$500,000 under $1,000,000	82	54,527	13,688	1,449	16,848	12,310	82	12,310	—	—	26.9	27.5	25.6	—
$1,000,000 under $2,000,000	22	27,908	(*)	286	(*)	3,909	(*)	(*)	(*)	(*)	31.5	30.8	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Accounting, auditing, and bookkeeping services: Total														
Total	**151,490**	**1,715,207**	**70,363**	**54,716**	**274,731**	**807,467**	**130,013**	**838,911**	**21,477**	**31,444**	**3.7**	**6.1**	**5.7**	**40.5**
Under $2,500	71,128	71,513	930	6,790	317	20,050	52,742	33,934	18,386	13,884	5.6	6.8	8.6	19.9
$2,500 under $5,000	25,235	90,742	1,293	5,973	782	44,201	23,258	46,091	1,977	1,690	9.6	9.9	11.4	36.4
$5,000 under $10,000	18,869	138,065	(*)	6,180	2,441	73,639	18,186	74,418	(*)	(*)	10.9	11.1	12.5	(*)
$10,000 under $25,000	16,504	271,330	(*)	8,335	23,580	144,233	16,129	158,665	(*)	(*)	11.5	12.0	12.3	(*)
$25,000 under $50,000	12,761	480,955	14,412	12,960	69,095	256,220	12,720	256,357	(*)	(*)	12.0	12.1	11.7	(*)
$50,000 under $100,000	4,947	344,991	14,497	7,613	71,734	159,362	4,935	159,464	(*)	(*)	15.7	15.1	15.2	(*)
$100,000 under $200,000	1,738	229,141	(*)	4,918	72,605	85,200	1,735	85,420	(*)	(*)	20.8	19.8	20.0	(*)
$200,000 under $500,000	295	81,682	(*)	1,889	32,102	20,960	295	20,960	—	—	43.6	43.5	28.5	—
$500,000 under $1,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Accounting, auditing, and bookkeeping services: Certified public accountants														
Total	**26,355**	**687,984**	**11,646**	**17,342**	**135,852**	**330,200**	**21,893**	**333,706**	**4,462**	**3,506**	**8.2**	**9.4**	**9.1**	**24.1**
Under $2,500	6,395	5,215	(*)	729	(*)	−1,069	2,674	1,703	3,721	2,772	17.7	23.3	44.5	28.8
$2,500 under $5,000	4,429	15,972	(*)	720	(*)	6,427	3,711	6,941	(*)	(*)	23.4	24.2	28.1	(*)
$5,000 under $10,000	2,582	16,968	—	761	(*)	8,839	2,582	8,839	—	—	27.0	26.5	27.1	—
$10,000 under $25,000	3,845	67,843	—	2,378	6,041	43,130	3,834	43,191	(*)	(*)	20.5	22.8	22.5	(*)
$25,000 under $50,000	5,109	193,800	(*)	4,923	17,789	115,023	5,108	115,083	(*)	(*)	17.9	17.6	17.6	(*)
$50,000 under $100,000	2,811	202,591	(*)	4,627	44,195	91,224	2,801	91,266	(*)	(*)	19.3	18.6	18.4	(*)
$100,000 under $200,000	1,023	140,126	(*)	2,703	51,434	48,873	1,022	48,930	(*)	(*)	22.5	22.3	20.2	(*)
$200,000 under $500,000	153	41,326	(*)	476	14,786	15,138	153	15,138	—	—	43.0	42.4	36.3	—
$500,000 under $1,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Accounting, auditing, and bookkeeping: Other accounting, auditing, and bookkeeping services														
Total	**125,135**	**1,027,223**	**58,717**	**37,374**	**138,879**	**477,267**	**108,120**	**505,205**	**17,015**	**27,938**	**4.2**	**8.0**	**7.4**	**45.5**
Under $2,500	64,733	66,298	792	6,061	236	21,119	50,068	32,231	14,665	11,112	5.9	7.1	8.8	23.8
$2,500 under $5,000	20,806	74,770	1,236	5,253	737	37,774	19,547	39,150	1,259	1,376	10.6	10.9	12.5	45.9
$5,000 under $10,000	16,287	121,097	(*)	5,419	1,936	64,800	15,604	65,579	(*)	(*)	11.8	12.2	13.7	(*)
$10,000 under $25,000	12,659	203,487	(*)	5,957	17,539	101,103	12,295	115,474	(*)	(*)	13.6	14.1	14.7	(*)
$25,000 under $50,000	7,652	287,155	11,250	8,037	51,306	141,197	7,612	141,274	(*)	(*)	16.2	16.4	15.6	(*)
$50,000 under $100,000	2,136	142,400	(*)	2,986	27,539	68,138	2,134	68,198	(*)	(*)	25.9	25.4	25.5	(*)
$100,000 under $200,000	715	89,015	(*)	2,215	21,171	36,327	713	36,490	(*)	(*)	38.9	37.0	38.2	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$500,000 under $1,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Other services														
Total	**196,323**	**1,411,249**	**250,004**	**59,970**	**92,527**	**456,490**	**114,970**	**597,585**	**81,265**	**141,075**	**3.3**	**6.9**	**5.8**	**8.7**
Under $2,500	115,735	88,793	15,015	13,079	3,726	−66,678	47,127	29,008	68,564	95,686	4.3	5.9	9.2	8.5
$2,500 under $5,000	30,767	110,216	9,511	7,018	884	29,375	23,482	47,598	7,285	18,223	8.4	8.6	11.3	29.7
$5,000 under $10,000	20,003	138,548	17,178	5,073	537	58,907	17,657	64,743	2,346	5,836	10.3	10.5	12.3	29.4
$10,000 under $25,000	17,053	264,678	24,728	11,076	10,415	116,255	14,799	121,619	2,254	5,364	11.0	11.4	12.6	36.2
$25,000 under $50,000	8,358	302,967	42,086	9,328	24,901	141,543	8,133	151,285	(*)	(*)	15.9	16.0	15.8	(*)
$50,000 under $100,000	2,851	194,672	38,076	5,032	11,274	84,905	2,515	87,051	(*)	(*)	21.9	22.0	16.9	(*)
$100,000 under $200,000	1,112	136,141	42,863	3,271	18,380	38,288	871	39,959	(*)	(*)	36.6	33.1	19.8	(*)
$200,000 under $500,000	347	97,095	26,182	3,949	14,702	32,770	337	34,030	(*)	(*)	37.1	37.4	18.7	(*)
$500,000 under $1,000,000	82	48,969	(*)	1,200	3,977	12,617	38	12,659	(*)	(*)	55.5	50.8	16.2	(*)
$1,000,000 under $2,000,000	13	20,075	(*)	(*)	(*)	6,892	(*)	(*)	(*)	(*)	26.6	33.8	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nature of Business Not Allocable														
Total	**18,804**	**238,083**	**121,231**	**3,579**	**18,117**	**44,289**	**13,934**	**57,158**	**4,870**	**12,869**	**10.8**	**19.9**	**18.2**	**27.3**
Under $2,500	9,642	7,789	905	1,478	(*)	−5,231	6,275	4,300	3,367	9,531	14.9	19.7	25.8	34.9
$2,500 under $5,000	3,126	11,710	(*)	(*)	(*)	5,310	2,858	5,470	(*)	(*)	28.5	27.8	35.4	(*)
$5,000 under $10,000	1,269	6,218	(*)	(*)	(*)	3,020	965	3,779	(*)	(*)	37.7	37.9	46.4	(*)
$10,000 under $25,000	2,009	24,830	(*)	(*)	(*)	5,210	1,750	6,258	(*)	(*)	32.8	32.3	35.0	(*)
$25,000 under $50,000	1,670	55,341	(*)	(*)	(*)	16,262	(*)	(*)	(*)	(*)	38.5	40.0	(*)	(*)
$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 $2,000,000	(*)	(*)	(*)	—	—	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 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 10 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.

NOTE: $2,500 size class includes no receipts reported.

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

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

State and industry	United States, total[1]							13 States, total						
	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
All industries	10,881,969	339,221,398	4,256,781	33,054,066	7,297,591	15,815,144	44,611,260	6,004,683	190,311,388	2,143,013	19,616,568	3,932,702	7,761,027	25,807,364
All nonfarm industries	7,759,576	273,954,741	2,524,891	29,018,942	4,766,208	7,958,143	39,636,453	4,581,889	163,267,458	1,435,052	17,782,770	2,794,188	4,560,210	24,392,493
Agriculture, forestry, and fishing	**3,367,244**	**69,289,670**	**1,810,305**	**4,688,016**	**2,689,025**	**8,155,211**	**5,587,213**	**1,555,752**	**29,487,509**	**748,483**	**2,265,643**	**1,238,868**	**3,369,478**	**1,802,384**
Farms	3,122,393	65,266,657	1,731,890	4,045,124	2,511,383	7,857,001	4,974,807	1,422,794	27,043,930	707,961	1,833,798	1,138,514	3,200,817	1,414,871
Field crop	1,334,421	28,809,120	722,187	1,756,919	1,030,277	3,732,948	5,487,597	590,903	11,074,798	270,613	616,496	446,692	1,366,726	1,937,783
Fruit, tree nut, and vegetable	159,630	3,786,060	95,312	730,601	134,968	387,036	200,277	102,491	2,473,253	60,501	457,580	89,587	257,021	112,579
Livestock	1,359,779	31,105,481	834,633	1,367,228	1,162,143	3,472,951	−360,258	595,729	12,806,929	338,955	659,818	503,144	1,448,699	−427,468
Animal specialty	54,705	424,159	20,663	58,985	39,982	86,483	−173,652	28,643	161,355	10,692	21,239	22,351	43,576	−110,176
Other	213,858	1,141,837	59,095	131,391	144,013	177,583	−179,157	105,028	527,595	27,200	78,665	76,740	84,795	−97,847
Animal services, except veterinary	69,789	449,847	16,897	64,136	48,685	69,585	−138,459	38,598	248,392	7,730	22,331	28,209	48,939	−102,053
Landscape and horticultural services	75,668	1,179,721	24,438	229,972	55,991	72,403	278,914	57,167	950,497	17,559	196,526	41,953	49,058	236,286
Other agricultural services, forestry, and fishing	99,394	2,393,445	37,080	348,784	72,966	156,222	471,951	37,193	1,244,690	15,233	212,988	30,192	70,664	253,280
Mining	**55,600**	**3,530,555**	**12,762**	**307,838**	**40,672**	**222,626**	**283,053**	**31,218**	**2,117,836**	**7,349**	**196,840**	**22,201**	**125,000**	**153,109**
Oil and gas extraction	48,762	2,910,212	10,736	207,741	35,619	167,767	250,532	28,289	1,815,745	6,229	150,938	20,030	99,835	138,179
Other mining	6,838	620,343	2,026	100,097	5,053	54,859	32,521	2,929	302,091	1,120	45,902	2,171	25,165	14,930
Construction	**892,244**	**31,012,890**	**385,090**	**5,670,784**	**566,053**	**1,098,405**	**4,388,896**	**490,333**	**17,456,657**	**207,809**	**3,226,047**	**307,898**	**585,719**	**2,416,053**
General contractors and operative builders	161,094	12,254,126	89,360	1,912,050	119,387	365,245	980,720	88,506	6,652,613	47,316	1,047,465	63,280	174,133	478,561
Special trade contractors	682,455	17,712,819	276,587	3,565,653	421,373	690,289	3,197,564	378,751	10,318,447	152,402	2,092,466	232,887	398,400	1,829,483
Plumbing, heating, and air conditioning	73,617	3,369,867	41,863	605,643	54,345	89,370	466,335	42,324	2,029,791	24,943	377,103	32,362	54,426	267,184
Painting, paper hanging, and decorating	113,906	1,837,666	37,726	453,260	53,758	64,540	467,000	69,054	1,151,722	22,901	273,710	30,985	36,395	286,668
Electrical work	51,397	1,952,052	25,565	453,138	33,199	50,981	241,945	28,178	1,047,767	12,884	256,539	18,521	27,847	139,454
Masonry, stonework, tile setting, and plastering	65,926	2,239,536	36,837	616,246	43,151	59,708	336,469	35,265	1,223,421	18,536	319,212	22,310	32,343	196,571
Carpentering and flooring	204,165	2,629,058	56,437	369,559	108,520	71,796	809,967	104,638	1,428,616	29,602	206,562	55,292	36,649	441,886
Miscellaneous special trade contractors	173,444	5,684,640	78,159	1,067,807	128,400	353,894	875,848	99,292	3,437,130	43,536	659,340	73,417	210,740	497,520
Contractors not allocable	48,695	1,045,945	19,143	193,081	25,293	42,871	210,612	23,076	485,597	8,091	86,116	11,731	13,186	108,009
Manufacturing	**221,642**	**8,678,677**	**99,418**	**1,647,432**	**170,992**	**422,055**	**1,040,261**	**119,655**	**5,120,000**	**51,604**	**1,030,245**	**90,259**	**198,784**	**664,020**
Lumber and wood products, except furniture	59,201	1,956,398	30,259	384,344	47,350	181,498	188,807	18,224	587,950	8,206	119,014	13,739	39,670	62,695
Printing, publishing, and allied industries	38,932	1,315,326	16,502	245,115	29,183	49,718	195,961	23,031	845,194	10,266	159,579	17,078	29,859	138,010
Machinery, except electrical	24,737	1,143,588	12,467	254,698	21,428	54,349	221,995	18,602	818,603	8,950	192,871	15,663	41,783	165,764
Other manufacturing industries	98,772	4,263,365	40,190	763,275	73,031	136,490	433,498	59,798	2,868,253	24,182	558,781	43,779	87,472	297,551
Transportation, communication, electric, gas, and sanitary services	**355,255**	**10,008,997**	**111,346**	**1,288,565**	**259,872**	**1,017,582**	**1,260,800**	**196,822**	**5,273,703**	**54,096**	**597,346**	**143,705**	**516,323**	**675,516**
Local and interurban passenger transit	52,242	562,200	8,834	89,845	30,065	48,620	143,018	29,470	295,326	4,203	32,659	17,035	25,518	93,184
Trucking and warehousing	254,162	8,113,509	87,608	1,026,361	195,480	887,286	967,269	141,225	4,301,858	43,172	572,990	109,691	449,390	522,604
Other transportation	25,716	912,166	6,975	96,736	16,453	48,575	68,810	16,436	480,863	3,831	58,859	9,145	25,557	24,639
Communication, electric, gas, and sanitary services	23,135	421,122	7,929	75,623	17,874	33,101	81,703	9,691	195,656	2,890	32,838	7,834	15,858	35,089
Wholesale and retail trade	**2,193,218**	**148,327,660**	**875,459**	**10,603,690**	**1,328,030**	**1,946,570**	**9,859,533**	**1,268,646**	**87,424,777**	**495,395**	**6,521,385**	**764,190**	**1,159,218**	**5,891,118**
Wholesale trade	336,268	33,339,345	93,908	1,328,085	193,116	391,551	2,860,672	191,310	19,606,495	51,824	817,739	108,343	214,895	1,792,922
Motor vehicles and automotive equipment	18,688	2,122,414	6,026	122,161	11,041	33,589	172,292	10,304	1,278,869	3,341	76,524	6,144	19,289	96,294
Lumber and construction materials	7,689	741,390	2,524	59,025	3,778	15,784	66,812	4,186	354,651	1,386	26,324	1,881	9,121	38,392
Farm machinery and equipment	7,787	1,916,925	3,884	106,113	5,499	17,426	112,703	3,815	931,838	1,971	59,190	3,238	10,332	49,193
Other machinery, equipment, and supplies	26,254	1,893,628	8,065	137,660	16,324	34,136	282,770	14,538	1,249,277	4,783	86,688	8,873	23,750	185,306
Groceries and related products	37,044	6,549,039	15,081	220,624	26,147	58,566	313,689	23,211	4,078,121	9,086	132,827	16,506	27,923	190,725
Farm-product raw materials	11,999	4,981,767	5,533	50,040	9,048	31,075	55,524	4,669	2,353,571	1,851	24,941	3,067	11,065	27,358
Other wholesale trade	226,807	15,134,182	52,795	632,462	121,279	200,975	1,856,882	130,587	9,360,168	29,406	411,245	68,634	113,415	1,205,654
Retail trade	1,765,314	112,452,895	764,530	9,135,842	1,089,909	1,505,378	6,724,552	1,019,212	66,358,196	433,243	5,609,816	627,368	914,950	3,923,449
Building materials, hardware, garden supply, and mobile home dealers	56,400	4,861,220	33,056	402,287	42,809	86,634	372,855	31,141	2,735,637	17,115	241,169	23,145	51,129	175,658
Building materials and supply stores	14,897	1,619,467	10,122	167,550	11,780	34,446	110,161	7,199	943,911	4,999	107,527	6,088	21,030	49,249
Hardware stores	22,448	1,904,399	13,375	135,088	17,757	21,910	214,224	11,689	962,646	6,847	67,984	8,228	12,092	99,838
Retail nurseries and garden supply stores	19,055	1,337,354	9,559	99,649	13,272	30,278	48,470	12,253	829,080	5,269	65,658	8,829	18,007	26,571
General merchandise stores	32,964	2,686,621	17,783	144,705	25,182	28,664	171,050	11,582	823,147	6,152	61,946	8,066	9,700	60,677
Food stores	178,195	21,632,420	92,713	1,241,842	140,230	221,650	991,989	96,219	11,998,547	49,375	726,888	75,322	132,081	563,990
Grocery stores	125,852	17,774,918	64,372	830,562	101,637	149,129	704,982	62,318	9,244,848	30,494	453,764	49,442	77,225	373,659
Other food stores	52,343	3,857,502	28,341	411,280	38,593	72,521	287,007	33,901	2,753,699	18,881	273,124	25,880	54,856	190,331
Automotive dealers and service stations	252,864	37,498,034	170,846	2,355,186	186,454	275,070	1,655,803	145,583	22,669,047	100,127	1,456,432	109,056	165,316	987,366
New and used car dealers	11,850	4,104,335	5,781	227,141	8,415	20,684	94,180	7,885	2,541,825	3,798	156,702	5,803	13,832	66,556
Used car dealers	37,337	3,337,223	11,139	93,635	16,311	12,107	117,886	19,849	2,019,245	6,828	54,256	8,730	6,079	54,378
Gasoline service stations	161,559	26,130,458	128,992	1,702,999	129,288	182,968	1,207,891	90,470	15,579,792	72,777	1,026,068	72,551	105,293	718,216
Other automotive dealers	42,118	3,926,018	24,934	331,411	32,440	59,311	235,846	27,379	2,528,185	16,724	219,406	21,972	40,112	148,216

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income 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 businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
	United States, total—Continued							13 States, total—Continued						
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	61,806	3,870,729	35,313	380,572	42,885	51,830	366,657	39,558	2,258,404	21,465	220,183	26,000	35,394	214,134
Furniture and home furnishings stores	100,688	6,596,420	50,568	682,953	75,821	96,111	518,375	56,546	3,818,340	28,583	434,993	42,572	55,198	294,133
Eating places	185,460	11,513,706	133,992	2,149,496	142,986	297,652	760,156	112,077	7,250,394	78,116	1,350,728	86,189	194,724	419,709
Drinking places	80,519	3,968,992	54,122	498,227	63,500	104,901	292,589	46,278	2,357,493	31,744	325,076	36,986	61,632	170,525
Drug stores and proprietary stores	19,048	2,907,762	15,258	306,656	15,823	33,380	298,123	11,996	1,998,259	9,845	207,276	10,588	23,653	208,790
Liquor stores	24,630	3,364,718	16,005	124,483	20,226	26,109	182,478	15,278	2,170,142	8,771	86,021	12,426	16,335	115,620
Used merchandise stores	67,481	1,183,240	18,318	71,124	32,577	30,679	65,253	41,299	664,353	8,747	37,006	19,181	16,344	45,381
Sporting goods and bicycle shops	31,305	1,290,366	10,060	64,507	21,634	20,246	88,133	17,982	747,278	5,042	38,470	13,243	12,097	49,642
Gift, novelty, and souvenir shops	36,739	937,357	13,446	70,565	25,366	22,009	37,471	20,873	535,172	8,408	38,405	15,002	12,239	12,653
Direct selling organizations	406,469	2,255,985	25,891	31,915	105,175	33,830	223,976	226,639	1,344,044	14,891	22,912	56,408	20,204	143,370
Other retail trade	230,746	7,885,325	77,159	611,324	149,241	176,613	699,644	146,161	4,987,939	44,862	362,311	93,184	108,904	461,801
Wholesale and retail trade not allocable	91,636	2,535,420	17,021	139,763	45,005	49,641	274,309	58,124	1,460,086	10,328	93,830	28,479	29,371	174,747
Finance, insurance, and real estate	**743,906**	**12,137,847**	**107,003**	**667,597**	**358,571**	**539,239**	**3,761,853**	**461,321**	**7,612,391**	**64,322**	**440,024**	**223,412**	**349,045**	**2,329,749**
Finance	24,992	783,704	3,446	33,557	12,845	26,155	158,693	18,876	610,938	2,373	25,116	9,025	22,742	122,264
Security, commodity brokers, and services	19,398	547,730	2,369	16,743	10,512	22,782	125,370	14,693	408,939	1,575	13,109	7,408	20,063	97,831
Other finance	5,594	235,974	1,077	16,814	2,333	3,373	33,323	4,183	201,999	798	12,007	1,617	2,679	24,433
Insurance agents, brokers, and service	218,125	4,364,486	52,399	357,592	109,695	82,766	1,814,421	128,322	2,616,281	31,959	236,542	64,686	49,987	1,100,110
Real estate	500,789	6,989,657	51,158	276,448	236,031	430,318	1,788,739	314,123	4,385,172	29,990	178,266	149,701	276,316	1,107,375
Operators and lessors of buildings	29,684	905,811	5,798	49,110	25,625	184,630	−48,875	17,079	618,178	3,552	37,670	15,384	116,103	−30,470
Lessors, other than buildings	34,817	82,868	7,302	7,084	21,449	27,500	−34,524	15,529	41,888	4,940	5,493	12,016	17,970	−33,854
Real estate agents, brokers, and managers	405,212	4,943,161	30,908	151,626	170,376	175,320	1,750,008	262,910	3,220,267	18,001	103,815	111,818	122,926	1,112,785
Subdividers and developers, except cemeteries	8,721	517,420	2,016	27,367	4,639	21,947	−20,941	4,644	245,391	863	10,192	1,913	8,468	−14,349
Other real estate	22,355	540,397	5,134	41,261	13,942	20,921	143,071	13,961	259,448	2,634	21,096	8,570	10,849	73,263
Services	**3,034,056**	**55,997,019**	**852,341**	**8,172,027**	**1,878,478**	**2,409,877**	**18,385,362**	**1,868,988**	**35,661,485**	**512,286**	**5,234,179**	**1,138,818**	**1,455,342**	**11,842,154**
Hotels and other lodging places	80,724	2,288,480	38,982	279,480	73,478	319,520	57,694	41,468	1,237,438	19,730	165,606	36,473	155,358	52,168
Motels, motor hotels, and tourist courts	38,840	1,407,655	26,339	200,022	36,204	205,605	32,608	19,282	739,439	12,933	111,316	16,948	88,886	33,391
Other lodging places	41,884	880,825	12,643	79,458	37,274	113,915	25,086	22,186	497,999	6,797	54,290	19,525	66,472	18,777
Personal services	605,236	6,876,977	172,557	1,373,134	386,735	353,124	1,658,480	354,593	4,082,108	99,519	804,665	223,112	215,677	939,455
Coin-operated laundries and dry cleaning	32,446	637,084	17,793	70,464	27,938	93,396	49,589	20,437	417,585	10,429	45,015	17,833	62,784	29,683
Other laundry, cleaning, and garment services	52,283	1,117,266	29,880	303,729	37,807	57,832	165,611	32,234	598,699	16,402	141,323	21,198	28,951	96,776
Photographic studios, portrait	32,265	463,107	9,381	61,858	25,995	25,874	50,241	19,192	271,084	5,323	47,482	14,333	14,149	25,403
Beauty shops	225,409	2,486,176	73,926	684,160	163,202	88,046	625,632	130,486	1,444,615	43,886	404,003	91,773	52,882	351,024
Barber shops	91,820	811,183	13,150	111,383	47,675	18,598	402,331	51,648	493,276	7,033	74,092	27,428	12,682	225,464
Other personal services	171,013	1,362,161	28,427	141,540	84,118	69,378	365,076	100,596	856,849	16,446	92,750	50,547	44,229	211,105
Business services	562,049	6,730,258	105,254	917,038	277,620	366,189	2,051,766	369,503	4,608,944	66,726	654,957	184,701	231,196	1,369,736
Advertising	23,092	533,395	3,947	34,478	10,778	9,786	124,660	15,044	389,201	2,660	22,646	7,257	5,008	91,339
Services to buildings	87,959	920,066	30,972	230,681	39,214	32,839	319,751	53,281	654,262	19,463	172,780	24,191	22,020	214,967
Management and public relations	148,740	1,609,317	17,230	130,366	66,078	37,273	748,636	98,606	1,085,583	11,094	97,851	43,796	23,330	483,481
Other business services	302,258	3,667,480	53,105	521,513	161,550	286,291	858,719	202,572	2,479,898	33,509	361,680	109,457	180,838	579,949
Automobile repair and services	187,878	6,115,025	79,319	1,092,094	146,037	223,939	746,139	112,349	3,728,591	48,003	695,081	86,911	140,077	465,198
Automobile repair shops	155,861	5,525,950	70,338	1,036,083	119,985	147,587	673,414	92,612	3,357,714	41,933	684,074	70,946	89,686	421,795
General automobile repair shops	101,803	3,101,199	42,486	473,763	78,138	88,352	359,467	62,422	1,778,556	25,711	269,430	47,444	52,920	227,698
Other automobile repair	54,058	2,424,751	27,852	562,320	41,847	59,235	313,947	30,190	1,579,156	16,222	394,644	23,502	36,766	194,097
Automobile parking and other services	32,017	589,075	8,981	56,011	26,052	76,352	72,725	19,737	370,877	6,070	31,007	15,965	50,391	43,403
Miscellaneous repair services	237,906	3,559,887	62,156	467,114	160,617	135,943	715,658	135,049	2,063,394	37,374	270,439	90,510	76,398	429,673
Amusement and recreation services, including motion pictures	247,046	3,100,332	47,231	355,209	153,418	232,060	226,341	144,713	1,858,964	25,877	219,637	89,629	140,157	182,203
Producers, orchestras, and entertainers	98,760	958,051	10,854	108,981	68,159	42,391	260,374	62,597	577,112	6,099	62,275	41,536	27,020	197,228
Other amusement and recreation services	148,286	2,142,281	36,377	246,228	85,259	189,669	−34,033	82,116	1,281,852	19,778	157,362	48,093	113,137	−15,025
Medical and health services	392,203	17,511,400	184,636	2,392,352	267,171	465,337	8,746,639	256,617	11,542,667	116,565	1,559,533	173,408	295,449	5,680,939
Offices of physicians	154,450	8,721,688	84,658	1,016,459	122,716	194,121	4,974,662	98,529	5,654,927	52,271	643,325	77,887	127,314	3,171,840
Offices of dentists	82,735	5,163,534	61,862	782,880	70,055	146,627	2,400,970	55,125	3,418,690	39,349	505,164	45,239	91,629	1,569,958
Other medical and health services	155,018	3,626,178	38,116	593,013	74,400	124,589	1,371,007	102,963	2,469,050	24,945	411,044	50,282	76,506	939,141
Legal services	150,951	4,481,120	69,505	556,692	99,508	107,440	2,218,916	99,787	2,948,844	42,732	369,735	63,235	69,423	1,431,470
Educational services	147,876	731,831	20,336	101,035	82,106	47,287	216,562	83,507	465,222	11,923	63,460	44,668	28,992	139,567
Engineering and architectural services	74,374	1,475,253	19,855	270,621	44,169	44,352	483,210	44,451	930,713	11,488	174,524	26,419	27,227	286,050
Accounting, auditing, and bookkeeping services	151,490	1,715,207	32,334	274,731	97,539	54,716	807,467	97,389	1,215,352	19,914	191,906	61,925	37,448	557,571
Certified public accountants	26,355	687,984	10,681	135,852	20,230	17,342	330,200	17,986	500,152	7,434	93,060	13,624	12,192	240,139
Other accounting, auditing, and bookkeeping services	125,135	1,027,223	21,653	138,879	77,309	37,374	477,267	79,403	715,200	12,480	98,846	48,301	25,256	317,432
Other services	196,323	1,411,249	20,176	92,527	90,080	59,970	456,490	129,562	979,248	12,435	64,636	57,827	37,940	308,124
Nature of business not allocable	**18,804**	**238,083**	**3,057**	**18,117**	**5,698**	**3,579**	**44,289**	**11,948**	**157,030**	**1,669**	**4,859**	**3,351**	**2,120**	**33,261**

Footnotes at end of table.

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

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

State and industry	California							Florida						
	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
All industries	1,105,976	36,639,558	355,735	4,701,984	691,738	1,216,666	4,873,150	370,400	9,760,631	105,141	1,149,944	222,680	430,436	1,365,187
All nonfarm industries	988,036	33,099,130	293,850	4,177,784	594,698	931,200	4,901,490	318,434	8,534,748	84,743	969,388	184,193	303,637	1,416,609
Agriculture, forestry, and fishing	162,499	4,212,112	70,765	542,317	129,685	331,104	−104,088	65,837	1,416,227	24,748	242,758	49,961	147,061	64
Farms	117,940	3,540,428	61,885	524,200	97,040	285,466	−28,340	51,966	1,125,883	20,398	180,556	38,487	126,799	−51,422
Field crop	22,143	835,516	10,661	122,258	17,437	54,906	111,299	11,391	362,881	6,901	53,658	9,143	22,870	34,128
Fruit, tree nut, and vegetable	41,729	1,133,975	31,332	245,824	37,312	125,530	−9,179	12,424	377,580	3,746	67,349	11,495	27,193	32,730
Livestock	32,488	1,390,020	13,452	122,010	26,508	85,122	−102,413	20,730	338,437	8,162	53,906	13,746	65,840	−103,536
Animal specialty	4,211	45,598	669	9,956	3,379	7,135	−18,823	2,160	14,954	359	1,515	1,363	6,136	−9,283
Other	17,369	135,319	5,771	24,152	12,404	12,773	−9,224	5,261	32,031	1,230	4,128	2,740	4,760	−5,359
Animal services, except veterinary	12,214	46,843	2,381	5,611	9,648	15,877	−42,885	2,734	26,674	482	2,395	1,589	3,643	−3,247
Landscape and horticultural services	24,110	389,037	3,935	65,916	16,243	15,788	116,831	5,313	95,797	(*)	(*)	5,054	5,633	20,431
Other agricultural services, forestry, and fishing	8,235	235,604	2,564	46,590	6,754	13,973	58,482	5,824	169,873	2,304	42,384	4,831	10,986	34,302
Mining	3,399	157,455	316	10,654	2,595	7,654	22,209	949	22,659	(*)	(*)	526	626	3,079
Oil and gas extraction	2,245	115,591	250	6,793	1,585	4,347	15,742	927	22,622	(*)	(*)	505	586	3,432
Other mining	1,154	41,864	(*)	(*)	1,010	3,307	6,467	(*)	(*)	—	—	(*)	(*)	(*)
Construction	70,614	3,099,407	32,138	668,794	44,762	89,530	392,103	42,632	1,084,277	16,311	202,876	24,346	34,857	156,793
General contractors and operative builders	15,465	1,213,863	7,803	218,177	10,556	27,784	87,751	5,570	360,908	3,202	76,374	3,727	8,570	27,421
Special trade contractors	53,486	1,835,715	24,059	439,929	33,318	59,641	294,318	32,860	677,128	12,107	125,854	19,006	24,126	114,568
Plumbing, heating, and air conditioning	5,188	264,620	2,921	53,829	3,793	5,641	36,697	2,335	92,881	(*)	(*)	(*)	(*)	282
Painting, paper hanging, and decorating	14,350	335,468	5,250	94,915	6,362	9,262	61,658	5,779	50,277	(*)	(*)	2,480	1,382	18,350
Electrical work	3,631	136,811	1,978	41,588	2,545	2,550	23,855	2,556	52,530	(*)	(*)	(*)	(*)	7,892
Masonry, stonework, tile setting, and plastering	5,519	352,629	3,545	110,521	4,181	6,968	37,275	5,375	213,442	2,850	66,899	3,844	5,887	31,881
Carpentering and flooring	11,986	141,803	2,601	19,642	5,901	3,870	41,502	10,088	86,083	(*)	(*)	4,148	2,071	35,502
Miscellaneous special trade contractors	12,812	604,384	7,764	119,434	10,536	31,350	93,331	6,727	181,915	2,209	17,435	5,259	9,142	20,661
Contractors not allocable	1,663	49,829	(*)	(*)	888	2,105	10,034	4,202	46,241	(*)	(*)	(*)	(*)	14,804
Manufacturing	29,969	1,345,806	14,467	282,315	22,040	52,413	143,605	6,431	125,880	2,136	19,047	5,074	9,440	17,055
Lumber and wood products, except furniture	2,451	49,035	(*)	(*)	1,768	3,096	−768	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	5,490	260,927	2,943	56,617	4,296	7,878	40,039	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	5,997	306,014	4,168	64,509	4,940	17,974	54,614	(*)	(*)	—	—	(*)	(*)	(*)
Other manufacturing industries	16,031	729,830	6,809	151,049	11,036	23,465	49,720	3,734	66,476	(*)	(*)	2,876	6,088	5,892
Transportation, communication, electric, gas, and sanitary services	27,211	1,059,255	8,975	194,939	20,887	77,488	109,256	11,751	224,614	2,485	31,594	6,739	27,470	42,360
Local and interurban passenger transit	2,106	49,466	(*)	(*)	(*)	(*)	7,864	(*)	(*)	—	—	(*)	(*)	(*)
Trucking and warehousing	17,963	782,824	6,317	155,754	14,994	60,369	91,979	7,554	179,425	(*)	(*)	5,192	25,004	33,845
Other transportation	4,807	155,492	931	21,291	2,856	7,326	−4,091	1,517	26,010	(*)	(*)	833	1,630	2,321
Communication, electric, gas, and sanitary services	2,315	71,473	(*)	(*)	2,005	5,951	13,504	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	261,857	15,911,844	100,352	1,391,487	154,563	223,414	995,570	81,410	4,353,054	28,996	373,099	46,747	66,501	298,927
Wholesale trade	33,819	2,878,664	8,203	146,628	19,910	28,761	262,767	13,837	742,496	2,195	32,297	5,861	8,411	82,091
Motor vehicles and automotive equipment	1,517	257,095	389	6,263	1,085	3,152	9,987	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and construction materials	290	75,862	286	7,508	290	1,588	6,931	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm machinery and equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Other machinery, equipment, and supplies	2,000	179,915	461	22,868	1,094	1,286	23,207	773	24,250	(*)	—	(*)	(*)	11,200
Groceries and related products	3,729	706,584	1,460	36,011	2,978	5,003	31,170	1,469	217,583	282	4,714	1,009	1,295	7,954
Farm-product raw materials	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other wholesale trade	26,030	1,596,260	5,603	73,978	14,225	17,514	191,347	9,198	446,126	1,561	25,727	4,256	6,442	59,496
Retail trade	200,988	12,332,120	87,127	1,196,045	120,999	181,011	655,568	64,051	3,577,011	26,800	340,756	39,199	56,608	211,767
Building materials, hardware, garden supply, and mobile home dealers	4,756	388,002	2,580	32,784	3,582	7,883	16,051	2,654	208,653	1,173	11,020	2,115	3,971	11,171
Building materials and supply stores	870	103,314	650	8,869	643	1,397	10,396	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hardware stores	971	137,248	(*)	(*)	(*)	(*)	7,729	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail nurseries and garden supply stores	2,915	147,440	1,536	19,915	2,318	5,441	−2,074	2,261	165,058	1,039	8,112	1,722	3,249	6,649
General merchandise stores	1,155	62,142	(*)	(*)	(*)	(*)	4,566	1,805	124,028	(*)	(*)	(*)	(*)	11,597
Food stores	15,415	2,129,244	10,083	156,407	12,232	24,698	109,470	5,465	475,541	2,693	34,998	4,265	7,668	20,481
Grocery stores	8,193	1,395,916	5,248	80,145	6,411	12,004	72,807	2,439	269,759	1,105	16,283	1,602	2,064	12,866
Other food stores	7,222	733,328	4,835	76,262	5,821	12,694	36,663	3,026	205,782	(*)	(*)	2,663	5,604	7,615
Automotive dealers and service stations	22,523	3,643,508	16,391	274,504	17,169	29,203	156,214	7,328	1,205,458	5,009	85,164	4,979	8,757	53,161
New and used car dealers	669	304,780	437	28,354	427	1,613	15,433	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used car dealers	1,135	131,311	(*)	(*)	(*)	(*)	3,514	1,144	197,411	(*)	(*)	(*)	(*)	11,710
Gasoline service stations	13,667	2,646,169	11,474	183,276	11,081	18,343	117,909	4,701	826,293	3,402	56,116	3,666	6,320	33,497
Other automotive dealers	7,052	561,248	4,115	58,721	5,171	9,044	19,358	1,439	122,702	(*)	(*)	(*)	(*)	7,799

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income 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 businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
	California—Continued							Florida—Continued						
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	8,482	519,306	5,209	53,686	5,734	7,487	41,071	2,133	132,486	1,275	15,213	1,003	1,515	7,220
Furniture and home furnishings stores	9,928	951,098	6,245	106,464	7,275	8,789	62,116	5,512	175,280	2,229	29,016	4,103	3,724	17,942
Eating places	24,532	1,624,360	17,980	314,489	17,539	43,204	91,022	8,170	411,198	5,491	84,996	6,077	11,794	18,650
Drinking places	8,260	390,880	5,869	80,603	6,569	13,422	11,534	1,876	132,203	1,648	16,898	1,604	3,505	5,051
Drug stores and proprietary stores	1,580	249,819	1,316	26,187	1,570	2,840	38,561	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	3,581	779,779	3,352	42,254	3,042	7,915	46,627	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	10,307	172,016	2,614	12,590	4,541	2,950	6,468	3,664	133,470	(*)	(*)	2,063	3,130	13,852
Sporting goods and bicycle shops	2,573	136,909	(*)	(*)	2,463	2,504	13,042	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gift, novelty, and souvenir shops	3,122	78,466	1,439	6,050	1,729	884	7,628	1,927	40,498	(*)	(*)	(*)	(*)	4,587
Direct selling organizations	50,892	265,151	3,390	2,551	15,213	4,523	—8,614	12,743	76,205	(*)	(*)	3,101	757	9,609
Other retail trade	33,882	941,440	8,856	67,929	21,500	23,868	59,812	8,445	300,181	3,069	19,146	6,080	7,129	25,490
Wholesale and retail trade not allocable	27,050	701,060	5,022	48,814	13,654	13,642	77,235	3,522	33,547	(*)	(*)	(*)	(*)	5,069
Finance, insurance, and real estate	**114,354**	**1,891,309**	**13,597**	**87,597**	**55,413**	**76,667**	**574,543**	**45,335**	**580,990**	**2,376**	**17,009**	**21,953**	**39,562**	**178,861**
Finance	5,827	154,482	705	5,298	2,626	3,307	32,995	1,620	21,470	(*)	(*)	859	691	—1,014
Security, commodity brokers, and services	4,327	83,019	573	1,020	1,776	2,284	20,478	1,314	15,438	(*)	(*)	828	600	—446
Other finance	1,500	71,463	(*)	(*)	(*)	(*)	12,517	306	6,032	(*)	(*)	(*)	(*)	—568
Insurance agents, brokers, and service	21,564	422,466	5,020	32,585	10,159	6,479	170,246	7,718	158,494	983	8,184	3,431	2,584	83,541
Real estate	86,963	1,314,361	7,872	49,714	42,628	66,881	371,302	35,997	401,026	1,376	8,499	17,663	36,287	96,334
Operators and lessors of buildings	3,722	108,400	207	8,057	3,261	17,827	5,122	3,806	80,840	855	3,548	3,805	22,213	—18,612
Lessors, other than buildings	2,254	14,391	1,499	4,531	2,129	8,499	—23,035	270	1,468	(*)	(*)	253	290	639
Real estate agents, brokers, and managers	78,357	1,119,160	5,962	35,176	35,802	37,484	371,273	30,178	259,656	449	2,304	12,192	10,352	117,555
Subdividers and developers, except cemeteries	364	25,016	(*)	(*)	(*)	(*)	3,939	686	39,754	59	2,522	594	2,313	—6,090
Other real estate	2,266	49,394	(*)	(*)	(*)	(*)	14,003	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	**435,693**	**8,961,273**	**115,125**	**1,423,881**	**261,516**	**358,367**	**2,531,051**	**115,698**	**1,949,403**	**28,015**	**263,150**	**67,314**	**105,064**	**667,428**
Hotels and other lodging places	6,030	236,336	3,245	36,795	4,538	24,341	9,606	4,985	126,070	2,477	11,257	4,312	22,121	—5,732
Motels, motor hotels, and tourist courts	3,464	171,332	2,247	26,890	2,429	14,510	16,210	2,335	57,602	1,552	5,947	1,889	11,377	—4,364
Other lodging places	2,566	65,004	998	9,905	2,109	9,831	—6,604	2,650	68,468	(*)	(*)	2,423	10,744	—1,368
Personal services	59,981	844,121	18,562	219,366	37,088	42,971	146,317	18,217	187,120	4,807	33,886	11,842	10,754	42,582
Coin-operated laundries and dry cleaning	3,564	63,917	(*)	(*)	3,304	10,976	—4,156	(*)	(*)	—	—	(*)	(*)	(*)
Other laundry, cleaning, and garment services	6,064	178,570	3,300	48,580	4,584	7,557	24,620	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Photographic studios, portrait	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	16,182	293,522	7,635	95,930	9,820	12,629	44,394	5,102	70,245	(*)	(*)	3,836	3,049	15,812
Barber shops	5,056	105,658	(*)	(*)	(*)	(*)	26,498	2,751	26,467	(*)	(*)	(*)	(*)	11,160
Other personal services	28,628	198,399	4,512	28,771	16,765	9,251	53,944	8,557	76,049	1,709	8,772	5,578	3,355	17,471
Business services	104,280	1,472,777	19,537	245,875	56,386	76,809	382,052	26,707	250,035	3,045	37,661	13,214	15,866	94,878
Advertising	4,091	183,530	1,023	14,358	2,594	2,414	27,366	(*)	(*)	—	—	(*)	(*)	(*)
Services to buildings	16,553	211,993	5,944	54,099	7,688	6,795	53,820	2,474	36,921	(*)	(*)	(*)	(*)	15,681
Management and public relations	30,108	318,829	2,327	13,188	13,897	6,063	156,764	5,792	55,267	526	569	2,288	1,613	37,329
Other business services	53,528	758,325	10,243	164,230	32,207	61,537	144,100	17,490	144,483	1,494	28,208	9,253	13,100	37,180
Automobile repair and services	21,595	974,076	10,036	207,574	17,640	38,694	91,228	5,382	130,372	(*)	(*)	2,801	6,308	15,923
Automobile repair shops	17,203	865,213	8,439	197,503	14,116	23,379	84,634	4,821	122,587	(*)	(*)	2,240	4,410	16,755
General automobile repair shops	10,733	349,965	4,716	41,647	9,096	14,471	36,415	2,600	47,195	(*)	(*)	(*)	(*)	4,580
Other automobile repair	6,470	515,248	3,723	155,856	5,020	8,908	48,219	2,221	75,392	(*)	(*)	(*)	(*)	12,175
Automobile parking and other services	4,392	108,863	1,597	10,071	3,524	15,315	6,594	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	30,173	538,144	10,167	58,941	20,872	16,010	120,545	6,927	84,512	(*)	(*)	4,338	3,844	13,874
Amusement and recreation services, including motion pictures	32,808	450,860	5,918	39,388	21,372	33,889	31,709	11,730	127,468	2,242	12,308	5,888	13,168	1,866
Producers orchestras, and entertainers	11,890	115,885	696	2,499	7,954	5,418	36,254	4,345	20,253	(*)	(*)	2,385	1,346	8,908
Other amusement and recreation services	20,918	334,975	5,222	36,889	13,418	28,471	—4,545	7,385	107,215	1,445	11,909	3,503	11,822	—7,042
Medical and health services	51,168	2,594,405	23,107	388,780	35,240	64,118	1,119,227	16,064	654,103	7,201	82,188	9,292	19,053	327,092
Offices of physicians	17,707	1,208,471	9,028	163,837	13,572	22,021	611,127	6,007	321,500	3,427	36,962	4,751	9,856	171,411
Offices of dentists	10,480	829,287	7,773	152,644	8,329	20,826	329,156	3,070	187,702	2,449	26,616	2,494	5,060	90,478
Other medical and health services	22,981	556,647	6,306	72,299	13,339	21,271	178,944	6,987	144,901	1,325	18,610	2,047	4,137	65,203
Legal services	19,645	680,470	9,054	100,807	14,109	20,694	281,934	5,318	156,670	2,390	22,451	4,305	4,776	80,148
Educational services	22,125	100,591	3,271	15,689	10,724	5,612	23,240	4,834	35,590	(*)	(*)	2,551	2,578	7,851
Engineering and architectural services	10,052	256,202	2,033	21,506	5,094	6,093	65,102	2,774	60,654	(*)	(*)	1,758	2,013	19,193
Accounting, auditing, and bookkeeping services	21,446	290,244	3,736	38,944	12,862	7,408	131,351	7,751	108,672	2,019	11,647	5,017	3,973	52,650
Certified public accountants	3,337	95,402	1,324	16,361	2,494	2,246	44,643	1,334	28,433	(*)	(*)	914	1,048	15,002
Other accounting, auditing, and bookkeeping services	18,109	194,842	2,412	22,583	10,368	5,162	86,708	6,417	80,239	(*)	(*)	4,103	2,925	37,648
Other services	56,390	523,047	6,459	50,216	25,591	21,728	128,740	5,009	28,137	(*)	(*)	1,996	610	17,103
Nature of business not allocable	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income 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 businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
	Georgia							Illinois						
All industries	228,225	7,543,946	95,659	797,277	145,648	340,371	734,843	552,906	18,969,354	205,471	1,587,643	375,408	879,654	3,067,358
All nonfarm industries	156,777	6,452,959	59,746	712,664	92,054	196,971	728,483	372,716	14,732,678	115,551	1,479,343	232,729	385,395	2,224,946
Agriculture, forestry, and fishing	74,056	1,117,776	37,198	89,138	54,943	145,665	9,762	186,059	4,316,498	91,161	116,612	147,096	500,398	852,235
Farms	71,448	1,090,987	35,913	84,613	53,594	143,400	6,360	180,190	4,236,676	89,920	108,300	142,679	494,259	842,412
Field crop	23,319	661,261	13,467	49,639	14,850	84,866	81,467	123,878	2,657,023	60,908	61,908	94,262	329,688	708,086
Fruit, tree nut, and vegetable	3,375	97,026	1,333	6,732	3,140	10,366	—4,129	1,826	50,933	726	1,374	1,172	2,841	9,589
Livestock	39,290	293,643	18,942	16,716	31,394	43,078	—68,572	40,479	1,501,669	27,398	43,024	40,031	154,478	128,902
Animal specialty	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,622	9,754	720	1,102	1,312	3,789	—6,672
Other	4,367	37,136	1,315	10,967	3,340	3,845	1,947	10,385	17,297	168	892	5,902	3,463	2,507
Animal services, except veterinary	822	(*)	(*)	(*)	(*)	(*)	—3,452	1,371	19,847	(*)	(*)	1,316	2,938	—7,507
Landscape and horticultural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,138	22,601	(*)	(*)	(*)	(*)	7,920
Other agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,360	37,374	687	5,054	1,610	1,935	9,410
Mining	128	(*)	—	—	(*)	(*)	—1,709	3,067	148,239	793	13,967	1,966	8,802	8,910
Oil and gas extraction	118	(*)	—	—	(*)	(*)	—84	2,669	117,997	749	8,916	1,888	7,273	9,476
Other mining	(*)	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	24,533	841,629	10,804	154,767	13,766	42,467	95,196	40,690	1,672,985	16,046	285,655	28,345	58,250	203,494
General contractors and operative builders	5,134	565,572	3,483	111,969	4,561	25,371	25,521	7,685	633,018	4,036	75,196	5,237	15,527	41,119
Special trade contractors	16,688	204,610	6,327	36,532	8,209	16,565	59,503	32,746	1,026,112	11,751	209,727	22,649	50,697	160,943
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,444	189,150	1,975	36,663	3,059	3,933	32,761
Painting, paper hanging, and decorating	2,638	28,875	(*)	(*)	(*)	(*)	6,952	5,335	61,649	(*)	(*)	3,172	3,956	14,802
Electrical work	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,571	154,224	(*)	(*)	1,571	2,606	11,112
Masonry, stonework, tile setting, and plastering	3,238	25,859	(*)	(*)	(*)	(*)	9,516	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Carpentering and flooring	5,188	35,779	(*)	(*)	(*)	(*)	22,101	14,540	328,434	5,080	45,091	9,038	8,372	80,318
Miscellaneous special trade contractors	3,569	61,473	(*)	(*)	3,338	9,189	11,604	5,749	248,223	1,986	50,389	4,902	30,493	15,474
Contractors not allocable	2,711	71,447	(*)	(*)	(*)	(*)	10,172	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	4,900	298,435	3,231	76,790	3,944	18,217	38,845	10,285	478,881	4,767	107,514	9,022	17,677	82,004
Lumber and wood products, except furniture	2,126	108,604	1,898	24,137	1,670	10,818	17,165	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,606	58,188	(*)	(*)	(*)	(*)	8,377
Machinery, except electrical	(*)	(*)	—	—	(*)	(*)	(*)	2,892	126,056	(*)	(*)	2,663	5,928	30,842
Other manufacturing industries	1,517	129,728	(*)	(*)	1,061	2,649	11,396	5,027	281,498	2,715	56,872	4,562	9,223	40,831
Transportation, communication, electric, gas, and sanitary services	8,910	139,430	2,115	7,239	4,754	21,234	15,631	13,540	345,642	3,893	24,250	9,222	33,642	48,172
Local and interurban passenger transit	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	—	—	—	—	(*)
Trucking and warehousing	7,034	127,531	2,106	7,165	4,208	19,872	15,388	9,831	297,221	3,076	20,963	6,995	30,996	36,920
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,328	26,534	(*)	(*)	787	1,138	6,357
Communication, electric, gas, and sanitary services	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	52,093	3,841,192	22,630	254,096	31,931	53,184	204,149	108,845	6,578,740	43,704	634,318	66,013	112,435	616,367
Wholesale trade	9,452	911,854	3,006	48,561	5,317	12,562	65,430	15,724	2,290,278	4,894	84,457	9,407	21,050	199,640
Motor vehicles and automotive equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm machinery and equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	582	154,987	228	6,042	582	1,528	8,487
Other machinery, equipment, and supplies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	997	83,803	(*)	(*)	(*)	(*)	11,965
Groceries and related products	1,579	226,392	357	6,324	1,041	1,893	5,182	2,949	515,507	1,452	22,648	2,175	4,583	28,749
Farm-product raw materials	126	118,485	74	1,590	118	455	627	430	601,331	165	4,114	172	1,547	8,451
Other wholesale trade	6,043	437,721	1,904	28,088	2,811	7,579	47,721	10,226	853,323	2,511	37,724	5,264	9,017	130,186
Retail trade	39,684	2,689,310	19,369	203,763	25,848	39,794	128,874	91,104	6,154,705	37,732	533,465	55,234	88,987	399,494
Building materials, hardware, garden supply, and mobile home dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,052	311,354	1,497	28,686	2,094	4,598	36,201
Building materials and supply stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hardware stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,336	158,064	(*)	(*)	1,488	2,729	17,516
Retail nurseries and garden supply stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	5,712	653,560	2,291	35,286	4,114	8,494	21,900	9,020	1,120,436	5,302	77,749	5,354	10,453	45,590
Grocery stores	4,573	550,619	2,063	31,344	3,658	6,605	17,961	6,080	914,816	3,666	46,607	4,028	5,671	31,794
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,940	205,620	(*)	(*)	(*)	(*)	13,796
Automotive dealers and service stations	7,753	1,148,753	6,440	79,343	5,718	8,572	57,794	10,493	2,142,113	7,363	147,901	8,356	15,576	91,187
New and used car dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	394	361,211	384	19,603	384	1,873	8,168
Used car dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	606	96,159	(*)	(*)	(*)	(*)	(*)
Gasoline service stations	6,104	942,686	5,340	69,660	4,877	7,191	47,008	7,641	1,552,921	6,144	115,942	6,350	11,448	68,404
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,852	131,822	740	10,882	1,593	2,209	15,444

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income 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 businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
	Georgia—Continued							Illinois—Continued						
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,460	166,115	831	18,936	1,284	2,959	12,398
Furniture and home furnishings stores	2,326	57,418	(*)	(*)	2,283	1,883	706	6,435	231,847	2,172	11,068	4,202	4,194	22,164
Eating places	2,980	192,763	2,301	39,368	2,519	7,166	5,401	10,772	738,229	7,616	133,956	9,068	20,813	44,153
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,491	301,509	3,807	30,643	5,326	8,370	25,308
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,071	218,969	1,071	24,068	768	2,101	18,588
Liquor stores	1,926	177,379	362	4,105	1,356	567	4,261	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	(*)	(*)	—	—	(*)	(*)	(*)	3,184	38,602	(*)	(*)	(*)	(*)	6,699
Sporting goods and bicycle shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,668	(*)	(*)	(*)	(*)	(*)	4,902
Gift, novelty, and souvenir shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	7,775	34,524	(*)	(*)	(*)	(*)	936	18,405	184,546	(*)	(*)	5,972	2,886	31,945
Other retail trade	5,090	177,946	2,512	11,867	3,341	2,567	11,048	14,043	488,058	3,621	45,961	8,651	13,675	53,593
Wholesale and retail trade not allocable	2,957	40,028	(*)	(*)	(*)	(*)	9,845	2,017	133,757	(*)	(*)	1,372	2,398	17,233
Finance, insurance, and real estate	**13,041**	**221,565**	**2,688**	**14,023**	**6,667**	**12,055**	**57,925**	**37,264**	**591,675**	**4,228**	**26,173**	**15,131**	**17,764**	**244,262**
Finance	(*)	(*)	—	—	—	—	(*)	2,139	111,124	510	6,072	1,298	1,513	37,659
Security, commodity brokers, and services	—	—	—	—	—	—	—	1,602	84,244	201	620	761	409	27,719
Other finance	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,461	61,081	(*)	(*)	1,298	851	25,892	16,722	255,956	2,522	12,434	6,327	3,846	127,958
Real estate	9,576	160,404	1,808	7,358	5,369	11,204	32,994	18,403	224,795	1,196	7,667	8,506	12,405	78,645
Operators and lessors of buildings	972	31,721	(*)	(*)	972	7,224	1,305	339	27,564	(*)	(*)	334	5,760	−1,796
Lessors, other than buildings	920	605	(*)	(*)	268	152	−953	1,178	1,855	(*)	(*)	1,110	595	−1,251
Real estate agents, brokers, and managers	6,771	87,965	570	3,047	3,838	2,943	32,933	15,205	166,053	894	4,193	6,470	5,539	72,925
Subdividers and developers, except cemeteries[9]	421	32,040	(*)	(*)	27	317	−3,079	441	8,772	(*)	(*)	(*)	(*)	−1,158
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,240	20,551	(*)	(*)	(*)	(*)	9,925
Services	**50,066**	**1,077,386**	**16,568**	**200,850**	**29,257**	**47,244**	**314,242**	**152,449**	**2,831,489**	**40,879**	**379,154**	**97,613**	**122,686**	**1,007,479**
Hotels and other lodging places	564	43,280	(*)	(*)	(*)	(*)	−629	4,271	124,905	3,013	18,103	3,784	15,241	508
Motels, motor hotels, and tourist courts	337	41,146	(*)	(*)	(*)	(*)	−1,145	2,869	73,252	1,854	11,039	2,610	11,199	−2,209
Other lodging places	(*)	(*)	—	—	(*)	(*)	(*)	1,402	51,653	(*)	(*)	1,174	4,042	2,717
Personal services	11,599	212,124	3,479	66,715	6,392	8,891	30,508	33,428	358,044	7,439	56,516	22,094	20,135	88,164
Coin-operated laundries and dry cleaning	(*)	(*)	—	—	(*)	(*)	(*)	1,942	46,519	(*)	(*)	1,942	5,556	6,892
Other laundry, cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,640	61,920	(*)	(*)	(*)	(*)	9,037
Photographic studios, portrait	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,711	46,598	(*)	(*)	2,637	2,108	1,191
Beauty shops	4,700	56,748	(*)	(*)	2,646	2,668	11,073	13,269	94,209	2,553	25,098	9,287	2,985	29,472
Barber shops	2,646	19,217	—	—	(*)	(*)	12,295	4,605	49,837	(*)	(*)	3,155	1,450	27,325
Other personal services	2,698	57,594	(*)	(*)	(*)	(*)	6,633	6,261	58,961	(*)	(*)	2,881	4,297	14,247
Business services	11,179	80,590	1,421	2,534	5,136	7,587	28,079	26,437	305,630	6,163	37,157	14,507	21,297	97,210
Advertising	(*)	(*)	(*)	(*)	—	—	(*)	1,243	(*)	(*)	(*)	(*)	(*)	5,768
Services to buildings	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,176	37,890	(*)	(*)	(*)	(*)	11,597
Management and public relations	2,754	13,343	(*)	(*)	1,274	518	8,013	7,449	55,842	1,112	5,693	3,345	1,289	20,306
Other business services	6,458	55,669	(*)	(*)	3,634	6,985	14,850	13,569	190,478	3,490	22,451	8,579	18,456	59,539
Automobile repair and services	4,781	190,859	3,220	41,643	3,529	4,680	20,165	8,643	234,925	2,795	34,254	7,290	10,246	43,794
Automobile repair shops	4,542	187,878	2,981	41,575	3,290	4,093	20,582	6,881	214,145	2,330	32,403	5,549	6,205	43,017
General automobile repair shops	2,529	109,284	(*)	(*)	(*)	(*)	17,288	5,098	143,467	1,733	21,223	4,332	4,480	30,667
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,762	20,780	(*)	(*)	1,741	4,041	777
Miscellaneous repair services	6,143	98,310	(*)	(*)	3,354	3,924	22,912	11,598	188,825	2,525	32,493	8,650	6,506	27,453
Amusement and recreation services, including motion pictures	3,690	23,268	(*)	(*)	2,304	2,702	5,377	14,058	201,493	2,714	38,578	8,993	10,907	29,425
Producers, orchestras, and entertainers	(*)	(*)	—	—	(*)	(*)	(*)	6,048	52,782	(*)	(*)	4,107	2,754	15,825
Other amusement and recreation services	2,811	16,195	(*)	(*)	1,429	2,490	1,896	8,010	148,711	1,986	22,320	4,886	8,153	13,600
Medical and health services	4,084	317,039	3,335	44,144	3,546	8,229	165,812	23,696	894,697	9,373	99,377	13,884	22,711	479,553
Offices of physicians	1,367	147,825	1,135	20,603	1,208	3,268	85,150	9,662	477,914	4,306	50,596	6,609	12,051	278,244
Offices of dentists	1,427	103,380	1,417	16,893	1,427	3,527	46,933	4,160	249,941	2,693	27,920	3,440	5,692	126,411
Other medical and health services	1,290	65,834	783	6,648	911	1,434	33,729	9,874	167,042	2,374	20,861	3,835	4,968	74,898
Legal services	1,961	41,986	1,019	5,438	1,217	1,866	19,406	7,148	321,259	3,404	36,917	5,059	6,124	163,436
Educational services	1,454	20,452	(*)	(*)	(*)	(*)	5,822	5,362	37,005	(*)	(*)	2,684	2,124	19,702
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,195	49,645	(*)	(*)	2,676	1,967	20,734
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,392	93,598	(*)	(*)	4,221	3,313	38,611
Certified public accountants	—	—	—	—	—	—	—	1,057	33,252	(*)	(*)	1,056	903	10,973
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,335	60,346	(*)	(*)	3,165	2,410	27,638
Other services	2,141	9,459	(*)	(*)	(*)	(*)	5,724	6,221	21,263	(*)	(*)	3,771	2,115	−1,111
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—	(*)

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income 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 businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
	Indiana							Michigan						
All industries	331,250	9,360,503	123,702	800,098	219,968	499,034	1,320,878	354,610	11,281,041	136,975	1,193,731	250,537	530,649	1,477,357
All nonfarm industries	185,568	6714,802	58,394	732,739	115,511	195,027	882,417	264,716	9,892,274	91,211	1,090,173	176,486	303,934	1,418,023
Agriculture, forestry, and fishing	148,439	2,688,985	66,803	76,592	106,719	311,317	434,723	97,350	1,462,553	48,200	117,458	80,822	236,167	57,520
Farms	145,682	2,645,701	65,308	67,359	104,457	304,007	438,461	89,894	1,388,767	45,764	103,558	74,051	226,715	59,334
Field crop	91,859	1,457,868	33,788	38,671	61,123	168,506	326,699	44,650	477,237	23,053	22,803	35,164	84,198	2,689
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	12,410	235,998	4,271	17,016	10,133	43,480	42,835
Livestock	42,919	1,118,097	26,675	19,043	35,106	122,031	126,096	20,345	661,887	14,282	61,571	19,828	88,401	30,494
Animal specialty	720	(*)	(*)	(*)	676	887	−2,233	3,206	(*)	(*)	(*)	3,096	2,550	−6,424
Other	7,325	12,691	1,919	1,361	5,343	8,537	−14,510	9,283	12,329	(*)	(*)	5,830	8,086	−10,260
Animal services, except veterinary	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,306	8,576	(*)	(*)	2,624	2,293	−13,910
Landscape and horticultural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,988	26,022	(*)	(*)	2,988	4,325	5,155
Other agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	527	25,628	(*)	(*)	118	1,008	−498	1,564	70,365	(*)	(*)	1,390	3,449	5,116
Oil and gas extraction	404	16,690	(*)	(*)	106	633	3,487	1,554	69,861	(*)	(*)	1,380	3,439	4,781
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Construction	28,588	961,370	11,818	194,308	18,672	33,902	139,121	30,863	1,181,523	12,844	188,288	21,032	35,927	181,924
General contractors and operative builders	5,520	365,407	3,373	58,627	3,728	6,886	36,731	6,424	401,546	2,353	43,727	3,910	7,181	43,953
Special trade contractors	19,464	516,803	7,460	116,321	12,927	24,326	85,095	24,438	779,948	10,490	144,552	17,122	28,746	137,968
Plumbing, heating, and air conditioning	2,617	68,731	(*)	(*)	(*)	(*)	14,080	3,949	250,214	2,147	58,463	3,139	9,059	29,601
Painting, paper hanging, and decorating	3,543	58,694	(*)	(*)	(*)	(*)	18,641	3,072	31,952	(*)	(*)	(*)	(*)	13,716
Electrical work	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Carpentering and flooring	4,586	47,053	(*)	(*)	2,453	1,534	19,176	6,308	110,210	(*)	(*)	4,662	2,962	26,062
Miscellaneous special trade contractors	5,603	246,250	2,365	80,065	4,420	13,897	20,599	7,202	223,378	2,929	33,065	5,802	12,193	34,339
Contractors not allocable	3,604	79,160	(*)	(*)	(*)	(*)	17,295	(*)	(*)	(*)	(*)	—	—	(*)
Manufacturing	2,966	158,927	(*)	(*)	1,891	6,716	17,235	7,233	338,268	3,845	58,737	5,489	15,296	49,799
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,740	63,927	(*)	(*)	(*)	(*)	10,997
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,163	91,789	(*)	(*)	1,416	3,818	26,319
Other manufacturing industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	741	77,186	(*)	(*)	(*)	(*)	11,750
Transportation, communication, electric, gas, and sanitary services	12,715	285,928	1,860	33,611	8,021	31,659	44,835	15,196	387,789	4,985	50,240	11,841	38,828	37,620
Local and interurban passenger transit	3,390	19,657	(*)	(*)	(*)	(*)	12,789	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	7,908	224,811	(*)	(*)	5,859	25,744	23,041	10,875	311,411	3,959	42,211	8,513	31,096	35,312
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	53,706	3,840,380	21,846	264,523	34,649	50,458	203,550	72,731	5,669,305	33,026	474,781	47,861	91,760	382,739
Wholesale trade	6,626	850,606	2,857	28,858	4,815	13,364	51,169	11,610	1,162,613	3,516	48,068	6,521	14,930	138,539
Motor vehicles and automotive equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and construction materials	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm machinery and equipment	874	141,480	636	10,770	646	1,481	9,796	240	161,521	240	8,962	240	1,132	8,459
Other machinery, equipment, and supplies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,269	99,104	(*)	(*)	(*)	(*)	10,533
Groceries and related products	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,147	237,945	520	3,789	612	1,729	9,843
Farm-product raw materials	493	210,422	173	3,725	490	1,517	3,841	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other wholesale trade	3,364	266,943	962	6,152	2,098	2,213	27,958	7,358	495,899	1,339	21,802	4,199	7,639	95,397
Retail trade	42,984	2,810,265	18,499	231,460	28,156	35,450	126,002	59,752	4,468,298	28,959	424,624	40,566	75,052	238,643
Building materials, hardware, garden supply, and mobile home dealers	1,388	109,783	(*)	(*)	(*)	(*)	5,616	1,592	159,936	1,095	12,625	1,333	4,720	2,818
Building materials and supply stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hardware stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail nurseries and garden supply stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	3,125	428,228	1,044	19,214	3,125	2,808	15,399	7,206	1,014,064	3,895	60,148	5,972	13,302	50,970
Grocery stores	2,279	408,057	996	18,449	2,279	2,215	13,534	4,804	842,022	2,451	41,808	4,218	8,366	37,449
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,402	172,042	1,444	18,340	1,754	4,936	13,521
Automotive dealers and service stations	7,127	1,203,585	4,704	67,256	6,049	8,303	45,115	8,108	1,313,995	5,994	80,210	6,438	9,135	49,891
New and used car dealers	677	205,032	367	10,696	677	867	1,240	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used car dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gasoline service stations	3,726	751,686	2,953	49,738	2,924	4,222	37,200	6,204	1,125,969	5,454	70,423	5,412	7,268	45,322
Other automotive dealers	1,216	136,077	(*)	(*)	(*)	(*)	1,482	1,746	63,411	(*)	(*)	(*)	(*)	2,865

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income 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 businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
	Indiana—Continued							Michigan—Continued						
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,820	64,596	1,200	3,930	(*)	(*)	6,417
Furniture and home furnishings stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,618	347,196	3,080	43,042	3,618	8,102	23,472
Eating places	3,503	314,309	2,428	60,115	3,499	8,887	7,411	5,761	515,276	4,986	115,181	5,067	15,617	18,330
Drinking places	2,681	190,728	2,371	23,434	2,462	4,136	10,252	3,760	329,457	3,273	57,778	3,456	10,159	27,210
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sporting goods and bicycle shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,447	101,410	(*)	(*)	(*)	(*)	7,953
Gift, novelty, and souvenir shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	10,640	60,822	(*)	(*)	(*)	(*)	10,142	13,692	81,808	(*)	(*)	4,417	1,024	7,180
Other retail trade	6,019	95,492	2,062	7,353	4,083	3,958	8,394	7,515	246,566	2,217	25,485	4,360	6,678	22,362
Wholesale and retail trade not allocable	4,096	179,509	(*)	(*)	1,678	1,644	26,379	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**13,653**	**264,630**	**2,719**	**15,443**	**7,115**	**8,467**	**101,645**	**24,650**	**409,722**	**3,493**	**26,907**	**12,806**	**29,485**	**141,559**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	448	57,841	(*)	(*)	(*)	(*)	5,143
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	5,615	123,118	(*)	(*)	4,039	2,448	51,114	6,041	128,380	2,131	16,921	3,220	2,069	65,741
Real estate	7,544	121,019	608	5,252	2,903	5,849	48,080	18,161	223,501	1,129	4,733	9,189	14,739	70,675
Operators and lessors of buildings	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,559	76,327	262	1,643	1,836	7,877	7,334
Lessors, other than buildings	685	1,152	(*)	(*)	(*)	(*)	−205	2,169	5,518	(*)	(*)	(*)	(*)	1,573
Real estate agents, brokers, and managers	5,976	82,009	(*)	(*)	1,950	2,106	40,266	13,146	127,352	804	2,972	5,119	6,136	59,838
Subdividers and developers, except cemeteries	306	22,917	(*)	(*)	(*)	(*)	7,962	189	3,525	14	43	(*)	(*)	−950
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Services	**68,852**	**1,121,987**	**17,203**	**162,642**	**41,979**	**55,065**	**378,757**	**104,437**	**1,771,479**	**30,217**	**275,545**	**69,286**	**79,736**	**613,088**
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,047	56,847	2,004	4,774	3,509	8,758	3,821
Motels, motor hotels, and tourist courts	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,441	29,518	(*)	(*)	1,903	4,994	−1,041
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	19,916	194,858	4,153	42,585	10,671	8,776	54,043	23,703	229,670	6,361	43,338	14,944	13,736	61,251
Coin-operated laundries and dry cleaning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other laundry, cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Photographic studios, portrait	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	9,224	82,930	(*)	(*)	5,459	4,340	23,338	7,471	89,315	2,577	29,703	6,168	3,548	18,561
Barber shops	2,507	27,147	(*)	(*)	(*)	(*)	14,192	5,301	32,138	(*)	(*)	(*)	(*)	22,222
Other personal services	5,051	28,138	(*)	(*)	(*)	(*)	4,462	5,977	34,805	(*)	(*)	2,754	2,142	10,704
Business services	10,990	94,297	1,333	3,824	5,230	6,990	27,933	17,945	206,134	3,324	25,087	8,244	11,686	67,161
Advertising	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—	(*)
Services to buildings	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,634	29,929	(*)	(*)	(*)	(*)	19,662
Management and public relations	2,692	21,130	(*)	(*)	1,073	430	15,169	3,548	49,264	(*)	(*)	2,219	1,332	18,757
Other business services	5,339	34,307	(*)	(*)	3,527	5,442	−3,639	9,408	124,918	2,026	21,601	4,544	9,462	27,742
Automobile repair and services	4,018	121,298	(*)	(*)	3,735	6,130	11,382	7,658	192,995	3,305	41,782	6,923	9,105	29,956
Automobile repair shops	3,067	96,116	(*)	(*)	2,785	1,337	9,246	6,979	180,423	3,285	41,442	6,264	6,545	30,460
General automobile repair shops	2,339	34,983	(*)	(*)	(*)	(*)	5,760	4,053	55,705	(*)	(*)	3,338	2,728	12,711
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,926	124,718	(*)	(*)	2,926	3,817	17,749
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	10,502	167,921	3,353	28,176	6,970	8,223	31,613	9,054	188,568	(*)	(*)	6,227	5,484	21,576
Amusement and recreation services, including motion pictures	5,681	64,911	1,263	6,323	4,270	5,754	9,554	8,712	110,233	1,971	26,711	6,058	9,219	4,835
Producers, orchestras, and entertainers	2,607	11,376	—	—	(*)	(*)	5,680	3,974	42,250	(*)	(*)	2,834	1,110	10,420
Other amusement and recreation services	3,074	53,535	1,263	6,323	2,283	4,337	3,874	4,738	67,983	1,373	13,338	3,224	8,109	−5,585
Medical and health services	6,463	334,543	2,961	45,643	4,103	7,766	177,007	12,177	582,164	6,803	72,587	10,465	12,848	319,490
Offices of physicians	2,304	154,182	1,241	17,038	1,637	3,285	98,177	4,897	269,097	2,823	35,820	3,777	5,368	152,708
Offices of dentists	1,510	81,827	1,092	13,507	987	2,392	39,769	3,274	231,280	2,162	28,597	3,067	4,057	128,372
Other medical and health services	2,649	98,534	628	15,098	1,479	2,089	39,061	4,006	81,787	1,818	8,170	3,621	3,423	38,410
Legal services	2,981	54,441	534	3,722	2,028	1,297	34,472	5,239	118,954	2,272	14,657	4,112	3,092	62,290
Educational services	2,540	11,421	(*)	(*)	(*)	(*)	7,253	4,623	10,497	(*)	(*)	2,237	1,574	2,640
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,274	44,136	(*)	(*)	2,028	2,170	16,443
Accounting, auditing, and bookkeeping services	1,573	11,730	(*)	(*)	1,055	329	6,734	4,816	36,325	(*)	(*)	3,084	1,468	17,619
Certified public accountants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,783	15,796	(*)	(*)	2,278	1,173	6,768
Other services	2,059	10,523	(*)	(*)	(*)	(*)	5,514	3,189	14,956	(*)	(*)	1,455	596	8,006
Nature of business not allocable	**1,804**	**12,668**	(*)	(*)	(*)	(*)	**1,510**	(*)	(*)	—	—	(*)	(*)	(*)

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income 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 businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
	Missouri							New Jersey						
All industries	350,856	8,922,719	138,132	746,764	242,935	464,901	997,879	214,471	7,222,825	67,065	691,532	135,120	219,404	1,347,184
All nonfarm industries	190,038	6,452,053	60,037	672,712	109,195	155,208	875,308	208,942	7,111,115	63,908	678,415	131,487	207,677	1,376,577
Agriculture, forestry, and fishing	166,459	2,556,380	79,667	62,873	138,435	314,172	143,275	12,032	210,981	5,391	34,983	8,389	20,008	−9,288
Farms	160,818	2,470,666	78,095	74,052	133,740	309,693	122,571	5,529	111,710	3,157	13,117	3,633	11,727	−20,393
Field crop	64,750	1,190,858	23,790	32,744	49,999	151,917	167,564	1,717	52,138	(*)	(*)	(*)	(*)	−4,796
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	66,072	1,227,984	49,495	30,691	74,764	145,732	−20,487	3,394	30,004	1,199	3,086	1,575	3,337	−10,019
Animal specialty	1,964	9,800	(*)	(*)	(*)	(*)	−8,368	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	7,289	35,026	(*)	(*)	6,894	6,779	−16,787	110	(*)	(*)	(*)	101	906	−2,008
Animal services, except veterinary	1,985	16,540	(*)	(*)	1,493	1,252	2,746	1,333	11,471	(*)	(*)	767	2,087	−5,791
Landscape and horticultural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,747	47,693	(*)	(*)	2,292	2,866	13,032
Other agricultural services, forestry, and fishing	2,125	66,088	(*)	(*)	1,898	2,985	16,590	2,423	40,107	(*)	(*)	(*)	(*)	3,864
Mining	434	14,386	(*)	(*)	385	1,499	120	250	2,528	(*)	(*)	182	166	−278
Oil and gas extraction	420	8,941	(*)	(*)	351	951	200	244	782	(*)	(*)	180	81	−466
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	18,993	624,358	8,134	141,794	10,425	18,580	90,200	24,004	621,553	8,487	68,776	16,631	24,638	123,071
General contractors and operative builders	2,963	210,194	1,278	67,629	1,851	6,836	22,202	4,060	162,475	2,099	23,749	3,335	6,274	19,804
Special trade contractors	16,030	414,164	6,856	74,165	8,574	11,744	67,998	19,325	448,652	6,078	42,517	12,677	17,754	103,103
Plumbing, heating, and air conditioning	2,362	129,994	(*)	(*)	2,362	2,158	18,961	2,615	132,395	(*)	(*)	(*)	(*)	18,653
Painting, paper hanging, and decorating	(*)	(*)	—	—	—	—	(*)	2,754	41,780	(*)	(*)	(*)	(*)	16,034
Electrical work	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Carpentering and flooring	4,488	43,968	(*)	(*)	(*)	(*)	12,422	6,016	86,051	(*)	(*)	4,343	5,128	26,872
Miscellaneous special trade contractors	6,029	194,237	(*)	(*)	3,122	6,152	26,944	4,821	130,278	(*)	(*)	3,909	4,290	30,269
Contractors not allocable	—	—	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	2,817	94,711	953	11,012	2,366	2,479	6,115	8,087	338,661	2,946	70,190	4,447	9,444	52,975
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	1,181	80,779	(*)	(*)	(*)	(*)	3,726	4,517	266,689	2,070	54,259	3,379	7,068	42,099
Transportation, communication, electric, gas, and sanitary services	10,241	242,374	2,469	32,827	7,936	29,609	25,444	9,567	256,191	1,871	26,013	8,860	20,344	45,380
Local and interurban passenger transit	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	9,606	230,795	2,424	31,991	7,311	27,043	27,542	6,534	210,914	(*)	(*)	5,769	18,680	32,969
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,051	21,672	(*)	(*)	(*)	(*)	5,420
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	58,744	3,981,297	23,529	309,446	31,167	47,134	268,827	51,129	3,349,755	19,238	203,217	33,296	51,716	319,483
Wholesale trade	7,510	980,265	2,953	39,495	4,613	13,858	55,272	10,176	708,963	2,089	34,222	5,967	11,737	102,426
Motor vehicles and automotive equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm machinery and equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other machinery, equipment, and supplies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Groceries and related products	1,331	158,149	843	5,044	1,331	1,274	5,754	1,803	222,639	541	4,073	1,521	1,220	15,684
Farm-product raw materials	361	171,774	123	1,619	88	610	67	—	—	—	—	—	—	—
Other wholesale trade	4,310	502,766	1,508	23,303	2,152	5,433	36,734	6,747	298,116	615	10,025	3,617	5,736	74,204
Retail trade	48,390	2,973,901	20,077	269,166	25,791	32,820	209,518	39,992	2,578,925	16,431	159,203	26,610	38,204	206,538
Building materials, hardware, garden supply, and mobile home dealers	2,074	201,765	(*)	(*)	1,846	3,644	15,875	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Building materials and supply stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hardware stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail nurseries and garden supply stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	(*)	(*)
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	2,251	397,771	1,684	23,694	1,567	2,738	15,835	6,092	583,287	3,105	23,960	4,931	9,962	47,415
Grocery stores	1,485	389,948	1,145	22,902	1,257	2,562	13,299	3,761	363,142	1,597	12,677	2,936	2,704	21,534
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,331	220,145	(*)	(*)	1,995	7,258	25,881
Automotive dealers and service stations	7,651	1,083,893	4,942	76,761	4,880	6,299	50,440	6,383	813,521	3,974	53,255	4,268	6,668	51,576
New and used car dealers	783	98,390	459	3,927	483	438	1,975	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used car dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gasoline service stations	4,016	725,046	3,034	49,935	2,645	3,550	28,606	5,181	690,732	3,217	46,556	3,876	5,273	45,299
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income 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 businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
	New York—Continued							Ohio—Continued						
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	6,358	232,652	1,608	17,750	3,244	3,733	20,241	1,679	154,564	1,569	15,255	986	2,291	14,828
Furniture and home furnishings stores	5,386	301,133	1,671	26,635	3,233	3,978	29,793	3,720	183,226	1,520	25,012	2,206	2,996	8,031
Eating places	16,583	774,780	10,353	122,812	12,561	22,597	59,154	7,528	552,871	6,362	112,598	5,919	13,758	20,177
Drinking places	4,127	148,882	2,275	26,632	3,639	4,684	8,416	3,113	127,709	2,384	15,967	2,339	3,158	17,124
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	3,019	432,505	1,604	13,114	2,908	2,135	20,486	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	4,327	26,727	(*)	(*)	1,803	800	−2,901	2,949	31,708	(*)	(*)	(*)	(*)	6,870
Sporting goods and bicycle shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gift, novelty, and souvenir shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	9,939	87,353	(*)	(*)	3,186	475	13,942	24,786	104,232	(*)	(*)	4,569	1,851	10,901
Other retail trade	16,886	514,616	2,631	18,358	9,369	8,906	53,771	10,046	269,179	3,318	14,158	6,126	5,576	12,737
Wholesale and retail trade not allocable	3,570	86,253	(*)	(*)	2,342	867	4,049	1,874	(*)	—	—	(*)	(*)	2,259
Finance, insurance, and real estate	**35,080**	**690,879**	**5,475**	**57,128**	**15,142**	**24,130**	**161,439**	**39,209**	**472,378**	**4,447**	**18,721**	**16,033**	**11,888**	**188,153**
Finance	1,793	47,605	389	1,642	862	667	11,430	1,130	(*)	(*)	(*)	(*)	(*)	322
Security, commodity brokers, and services	1,442	32,979	(*)	(*)	835	388	13,153	902	(*)	(*)	(*)	(*)	(*)	488
Other finance	351	14,626	(*)	(*)	(*)	(*)	−1,723	(*)	—	—	—	—	—	(*)
Insurance agents, brokers, and service	10,147	207,192	2,946	24,480	4,381	4,044	73,138	11,860	249,523	3,151	14,806	7,985	4,177	104,223
Real estate	23,140	436,082	2,140	31,006	9,899	19,419	76,871	26,219	219,705	1,290	3,482	8,032	7,676	83,608
Operators and lessors of buildings	837	61,468	(*)	(*)	837	6,545	1,765	635	16,186	(*)	(*)	147	1,580	4,078
Lessors, other than buildings	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,409	996	—	—	1,160	408	−542
Real estate agents, brokers, and managers	19,228	322,486	979	14,404	6,789	9,886	65,768	23,273	176,378	(*)	(*)	6,360	4,938	78,950
Subdividers and developers, except cemeteries	(*)	(*)	—	—	—	—	(*)	321	14,513	(*)	(*)	(*)	(*)	−4,769
Other real estate	2,619	51,631	(*)	(*)	1,825	2,775	9,754	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	**252,570**	**4,900,227**	**60,366**	**607,549**	**145,403**	**165,538**	**1,883,734**	**140,754**	**2,262,169**	**37,881**	**356,894**	**83,918**	**86,952**	**822,691**
Hotels and other lodging places	5,248	125,102	1,767	22,897	4,595	13,179	314	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Motels, motor hotels, and tourist courts	1,388	42,141	(*)	(*)	1,344	6,111	−1,749	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places	3,860	82,961	(*)	(*)	3,251	7,068	2,063	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	34,399	390,104	9,056	61,452	20,420	14,167	112,106	32,294	342,666	10,020	66,734	21,172	19,534	86,497
Coin-operated laundries and dry cleaning	2,211	25,132	(*)	(*)	(*)	(*)	3,247	2,300	57,968	1,990	7,820	2,250	9,141	767
Other laundry, cleaning, and garment services	3,785	40,071	(*)	(*)	(*)	(*)	7,911	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Photographic studios, portrait	2,467	31,958	(*)	(*)	1,820	2,941	7,248	3,351	33,310	(*)	(*)	2,584	1,882	4,334
Beauty shops	12,142	138,659	4,450	35,166	8,430	2,800	37,101	14,288	161,076	5,056	50,554	9,534	4,645	46,344
Barber shops	4,472	58,516	(*)	(*)	2,587	2,081	22,240	4,290	30,473	(*)	(*)	2,499	755	18,904
Other personal services	9,322	95,768	(*)	(*)	4,433	2,242	34,359	6,506	25,985	(*)	(*)	2,696	1,149	7,547
Business services	49,781	583,672	5,369	28,815	21,303	24,281	209,793	28,407	292,748	5,395	84,430	13,086	10,006	84,490
Advertising	2,121	24,966	(*)	(*)	(*)	(*)	6,644	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services to buildings	3,591	57,805	(*)	(*)	2,599	4,269	21,309	4,229	47,517	(*)	(*)	(*)	(*)	14,993
Management and public relations	14,218	154,251	1,349	2,256	5,269	4,336	71,122	9,540	123,143	1,450	54,094	3,975	1,130	40,040
Other business services	29,851	346,650	2,307	13,761	12,956	15,231	110,718	13,447	100,672	1,976	17,512	6,728	7,443	23,117
Automobile repair and services	6,255	138,576	(*)	(*)	5,718	7,723	18,728	10,018	368,448	3,964	74,946	6,992	12,484	45,717
Automobile repair shops	5,457	132,772	(*)	(*)	4,920	5,641	17,107	7,958	335,922	3,603	73,795	5,393	7,605	39,389
General automobile repair shops	4,123	112,243	(*)	(*)	3,586	4,565	10,914	5,337	250,913	2,660	51,404	3,765	4,531	30,782
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,621	85,009	(*)	(*)	(*)	(*)	8,607
Automobile parking and other services	(*)	(*)	—	—	(*)	(*)	(*)	2,060	32,526	(*)	(*)	1,599	4,879	5,328
Miscellaneous repair services	7,163	71,912	(*)	(*)	3,943	2,847	17,765	10,216	95,131	(*)	(*)	7,048	5,570	22,711
Amusement and recreation services, including motion pictures	20,224	253,643	3,179	23,785	12,080	17,896	32,429	10,251	113,403	2,023	9,218	7,072	10,398	11,746
Producers, orchestras, and entertainers	12,074	122,716	1,337	6,047	7,928	4,659	48,396	4,324	26,832	(*)	(*)	3,351	2,077	11,363
Other amusement and recreation services	8,150	130,927	1,842	17,738	4,152	13,237	−15,967	5,927	86,571	1,572	7,718	3,721	8,321	383
Medical and health services	49,309	2,062,464	18,859	298,036	32,839	54,419	955,948	17,264	668,351	7,256	77,523	10,930	15,436	368,278
Offices of physicians	19,820	981,496	9,097	89,980	15,684	23,921	553,474	7,199	355,711	3,334	34,972	5,602	8,029	211,391
Offices of dentists	10,660	581,011	7,372	75,584	9,079	17,647	261,340	3,241	167,577	2,101	25,930	2,329	2,448	83,946
Other medical and health services	18,829	499,957	2,390	132,472	8,076	12,851	141,134	6,824	145,063	1,821	16,621	2,999	4,959	72,941
Legal services	21,188	569,754	9,022	59,586	10,942	8,974	273,678	8,133	191,607	2,976	14,104	4,627	3,589	117,339
Educational services	9,464	47,669	(*)	(*)	6,900	3,025	16,407	8,183	36,181	(*)	(*)	3,463	1,705	15,986
Engineering and architectural services	7,309	204,534	2,308	47,087	5,172	5,790	50,414	3,170	51,178	(*)	(*)	2,001	2,288	24,915
Accounting, auditing, and bookkeeping services	15,826	258,493	4,480	43,252	10,219	6,601	126,262	7,178	66,231	1,576	9,303	5,626	2,642	33,133
Certified public accountants	3,804	114,766	1,814	14,190	2,424	2,189	60,374	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	12,022	143,727	2,666	29,062	7,795	4,412	65,888	6,414	44,523	(*)	(*)	4,862	1,630	23,816
Other services	26,404	194,304	2,201	6,253	11,272	6,636	69,890	4,492	17,429	(*)	(*)	1,437	1,051	10,673
Nature of business not allocable	**2,552**	**33,794**	(*)	(*)	(*)	(*)	**5,406**	(*)	(*)	—	—	(*)	(*)	(*)

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income 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 businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
	Pennsylvania							Tennessee						
All industries	415,954	16,999,909	149,387	1,765,858	298,193	598,547	2,287,717	253,456	7,510,165	110,310	645,358	168,553	275,953	707,707
All nonfarm industries	360,197	15,534,317	120,223	1,667,248	245,840	429,921	2,213,650	137,075	6,329,859	53,643	586,166	82,513	151,165	805,592
Agriculture, forestry, and fishing	62,754	1,581,649	31,104	108,773	56,858	173,576	93,020	117,948	1,247,544	57,206	61,147	87,153	130,345	−100,011
Farms	55,757	1,465,592	29,164	98,610	52,353	168,626	74,067	116,381	1,180,306	56,667	59,192	86,040	124,788	−97,885
Field crop	7,568	45,997	4,315	5,337	6,986	7,810	−13,062	50,535	292,194	25,819	32,735	35,511	37,940	−11,303
Fruit, tree nut, and vegetable	4,849	149,731	3,813	34,158	4,809	13,301	17,787	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	37,748	1,160,657	17,958	43,881	36,099	137,888	65,592	57,163	871,164	30,193	24,624	44,560	81,068	−78,161
Animal specialty	385	2,570	141	861	375	759	−2,568	1,489	2,406	(*)	(*)	1,229	1,482	−4,047
Other	5,207	106,637	2,937	14,373	4,084	8,868	6,318	6,377	13,787	386	1,376	3,923	3,887	−4,356
Animal services, except veterinary	2,655	19,638	(*)	(*)	1,804	2,069	1,712	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Landscape and horticultural services	3,629	35,668	(*)	(*)	(*)	(*)	9,176	(*)	(*)	(*)	(*)	—	—	(*)
Other agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	2,319	132,770	1,147	19,137	1,750	11,522	18,928	507	69,558	(*)	(*)	481	6,845	−1,102
Oil and gas extraction	2,238	43,019	(*)	(*)	1,680	4,993	6,438	248	17,971	(*)	(*)	223	1,278	388
Other mining	81	89,751	76	13,423	70	6,529	12,490	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	41,840	1,827,622	21,665	373,613	31,402	67,200	231,053	19,128	594,919	7,077	94,514	11,096	25,833	79,103
General contractors and operative builders	8,262	536,681	6,232	106,832	6,434	17,485	32,197	2,526	268,548	1,419	30,052	2,014	8,914	5,219
Special trade contractors	31,705	1,223,449	14,408	255,968	23,861	48,971	180,474	15,096	304,442	5,143	60,394	8,259	16,089	64,760
Plumbing, heating, and air conditioning	4,230	290,081	3,062	58,475	3,650	5,804	29,721	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	5,965	170,460	2,612	55,199	3,119	5,936	27,241	2,198	26,444	(*)	(*)	(*)	(*)	14,079
Electrical work	3,711	151,605	(*)	(*)	3,029	3,330	21,455	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,974	49,201	(*)	(*)	(*)	(*)	9,500
Carpentering and flooring	7,913	135,799	(*)	(*)	5,512	3,653	32,151	3,924	23,218	(*)	(*)	(*)	(*)	12,242
Miscellaneous special trade contractors	8,990	401,409	4,857	65,690	7,655	28,935	61,556	3,831	121,627	1,896	30,442	2,889	12,018	18,198
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,506	(*)	(*)	(*)	(*)	(*)	9,124
Manufacturing	12,463	574,492	4,813	124,008	11,206	20,687	67,724	2,696	122,296	1,068	23,116	1,525	6,157	14,531
Lumber and wood products, except furniture	2,183	108,627	995	27,475	2,183	5,932	12,807	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	1,692	39,252	(*)	(*)	(*)	(*)	9,379	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	1,220	(*)	(*)	(*)	1,220	1,360	11,271	(*)	(*)	—	—	(*)	(*)	(*)
Other manufacturing industries	7,368	378,962	3,194	87,498	6,136	11,695	34,267	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	17,214	570,902	6,125	64,648	15,052	65,247	64,145	5,369	199,388	1,983	29,054	4,143	21,997	28,432
Local and interurban passenger transit	2,212	39,278	(*)	(*)	(*)	(*)	7,203	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	14,008	461,986	3,806	39,596	12,382	58,055	50,872	4,083	182,416	1,619	28,867	3,400	20,589	25,694
Other transportation	405	50,225	158	10,704	399	1,436	3,378	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—	—	—
Wholesale and retail trade	111,239	9,050,527	42,570	663,809	76,238	119,159	686,801	45,270	3,938,417	23,766	270,237	27,971	40,967	227,636
Wholesale trade	18,138	1,764,879	3,741	79,287	10,568	18,431	167,173	5,489	959,226	2,848	33,331	3,767	7,929	50,139
Motor vehicles and automotive equipment	698	140,648	439	14,309	698	1,510	9,904	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm machinery and equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other machinery, equipment, and supplies	1,055	145,598	504	9,172	771	1,498	18,750	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Groceries and related products	1,832	341,756	726	9,185	1,529	2,520	18,746	1,427	193,034	917	6,459	607	813	13,022
Farm-product raw materials	127	124,224	(*)	(*)	123	358	2,777	878	263,142	377	2,574	873	1,701	−2,496
Other wholesale trade	13,305	886,362	1,798	38,852	6,598	9,913	110,343	2,482	370,533	1,196	14,597	1,928	4,378	29,083
Retail trade	92,563	7,283,370	38,829	584,522	65,132	100,352	521,182	38,075	2,913,604	20,538	235,152	23,275	32,621	166,588
Building materials, hardware, garden supply, and mobile home dealers	4,184	331,872	3,013	36,575	3,169	5,929	28,482	1,549	152,793	801	15,611	1,440	3,005	9,653
Building materials and supply stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	907	108,285	419	12,499	907	1,908	7,368
Hardware stores	2,261	199,051	2,033	25,487	2,033	3,156	18,570	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail nurseries and garden supply stores	1,360	118,952	646	9,085	1,132	2,746	8,982	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	965	88,162	651	10,016	611	1,377	9,770
Food stores	10,514	1,568,015	4,309	68,441	9,217	16,856	71,277	5,757	699,841	2,632	32,015	3,967	5,576	22,948
Grocery stores	6,189	1,130,621	2,524	52,344	5,383	9,193	36,240	5,447	585,115	2,322	29,618	3,657	4,942	19,983
Other food stores	4,325	437,394	1,785	36,097	3,834	7,663	35,037	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	13,962	2,151,249	8,551	125,196	11,414	21,094	103,490	5,548	768,875	4,027	40,370	4,174	4,911	31,954
New and used car dealers	2,313	523,083	1,229	38,054	2,075	5,062	14,689	478	90,790	58	3,340	468	379	1,874
Used car dealers	1,687	140,750	(*)	(*)	(*)	(*)	3,558	1,411	122,903	(*)	(*)	(*)	(*)	1,118
Gasoline service stations	7,798	1,263,307	5,828	70,612	6,399	11,026	61,395	2,450	416,696	1,922	22,247	2,202	2,888	16,747
Other automotive dealers	2,164	224,109	1,107	13,889	1,819	4,014	23,848	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income 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 businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
	Pennsylvania—Continued							Tennessee—Continued						
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	3,645	192,341	1,652	14,169	2,976	3,138	29,826	1,987	134,753	(*)	(*)	(*)	(*)	14,569
Furniture and home furnishings stores	4,997	501,539	3,100	56,862	4,487	6,822	38,188	2,477	275,648	2,017	19,272	1,679	2,284	17,322
Eating places	8,617	712,558	5,167	125,409	6,952	15,743	61,611	4,686	346,062	4,008	52,633	3,678	7,699	25,702
Drinking places	5,369	331,337	3,887	34,979	4,232	7,392	36,760	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Drug stores and proprietary stores	1,206	310,525	1,196	28,776	1,206	2,737	37,118	900	48,666	(*)	(*)	(*)	(*)	972
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	3,973	69,483	(*)	(*)	2,459	1,947	3,242	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sporting goods and bicycle shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Gift, novelty, and souvenir shops	2,884	63,616	(*)	(*)	2,656	1,966	1,421	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	15,755	112,016	(*)	(*)	3,470	1,844	13,329	7,239	43,800	(*)	(*)	(*)	(*)	9,151
Other retail trade	13,782	702,124	4,905	57,504	10,016	12,399	82,542	4,298	247,830	2,841	32,683	2,954	3,905	24,128
Wholesale and retail trade not allocable	(*)	(*)	—	—	(*)	(*)	(*)	2,706	65,587	(*)	(*)	(*)	(*)	10,909
Finance, insurance, and real estate	**27,218**	**495,885**	**4,409**	**38,163**	**15,204**	**26,888**	**160,415**	**13,373**	**253,435**	**2,832**	**23,497**	**7,216**	**8,416**	**94,751**
Finance	776	7,115	(*)	(*)	(*)	(*)	3,464	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	765	6,802	(*)	(*)	(*)	(*)	3,306	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other finance	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	—	—	—	—	(*)
Insurance agents, brokers, and service	9,511	182,383	1,654	25,494	4,821	5,539	74,748	4,530	117,987	1,686	19,283	2,488	2,624	52,226
Real estate	16,931	306,387	2,745	12,632	10,300	21,260	82,203	8,729	126,951	1,145	4,207	4,723	5,651	42,253
Operators and lessors of buildings	935	48,994	(*)	(*)	922	8,870	−2,774	37	8,116	(*)	(*)	(*)	(*)	−3,211
Lessors, other than buildings	1,155	565	(*)	(*)	1,115	304	−1,171	313	391	(*)	(*)	(*)	(*)	−635
Real estate agents, brokers, and managers	12,456	203,900	1,018	7,221	6,635	8,605	75,752	8,051	115,679	1,114	3,699	4,339	4,150	45,097
Subdividers and developers, except cemeteries	572	18,149	(*)	(*)	(*)	(*)	−1,938	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate	1,813	34,779	(*)	(*)	(*)	(*)	12,334	(*)	(*)	—	—	(*)	(*)	(*)
Services	**139,741**	**2,735,754**	**37,533**	**373,314**	**90,462**	**114,202**	**960,508**	**47,643**	**1,067,044**	**16,063**	**137,066**	**28,685**	**35,315**	**361,704**
Hotels and other lodging places	4,367	99,144	1,206	9,493	4,367	11,879	11,371	1,284	51,507	487	8,907	1,280	5,456	5,894
Motels, motor hotels, and tourist courts	(*)	(*)	(*)	(*)	(*)	(*)	(*)	491	45,719	487	8,907	487	4,652	5,026
Other lodging places	3,535	63,976	(*)	(*)	3,535	7,876	9,469	(*)	(*)	—	—	(*)	(*)	(*)
Personal services	35,686	412,375	10,087	47,979	25,587	24,857	122,412	14,840	136,183	4,231	17,080	9,516	6,110	35,647
Coin-operated laundries and dry cleaning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other laundry, cleaning, and garment services	4,054	62,430	2,303	10,369	2,610	3,686	12,725	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Photographic studios, portrait	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	15,456	115,580	4,196	19,937	12,561	9,063	44,493	4,773	44,920	(*)	(*)	3,778	1,245	14,031
Barber shops	7,106	49,666	(*)	(*)	5,172	1,704	28,221	2,846	23,946	(*)	(*)	(*)	(*)	8,589
Other personal services	6,275	133,644	1,865	5,639	2,967	9,786	29,595	5,029	33,803	(*)	(*)	(*)	(*)	7,309
Business services	21,256	287,479	3,960	25,033	11,895	11,047	86,097	5,005	83,804	1,709	8,100	2,216	2,747	21,911
Advertising	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services to buildings	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Management and public relations	6,619	68,633	949	4,761	2,857	1,508	28,791	480	17,624	(*)	(*)	(*)	(*)	10,933
Other business services	11,779	155,157	1,916	15,879	6,640	6,726	37,647	3,211	42,669	(*)	(*)	1,452	1,587	4,886
Automobile repair and services	8,502	324,477	3,615	49,794	6,713	9,957	49,118	3,751	126,485	1,985	20,801	2,716	3,094	26,227
Automobile repair shops	7,147	275,627	3,018	46,163	5,927	7,654	39,635	2,835	109,286	(*)	(*)	2,380	2,594	24,897
General automobile repair shops	4,951	168,485	(*)	(*)	4,041	4,196	19,312	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	1,355	48,850	(*)	(*)	(*)	(*)	9,483	916	17,199	371	4,530	336	500	1,330
Miscellaneous repair services	7,939	96,729	(*)	(*)	4,507	3,619	23,300	4,933	65,361	(*)	(*)	3,881	2,808	14,465
Amusement and recreation services, including motion pictures	10,190	148,229	1,725	22,886	6,263	13,232	11,531	2,636	107,951	385	13,084	1,532	3,831	24,645
Producers, orchestras, and entertainers	3,246	48,515	(*)	(*)	1,796	2,569	7,736	1,778	52,292	149	6,192	1,236	1,933	21,478
Other amusement and recreation services	6,944	99,714	1,616	7,927	4,467	10,663	3,795	858	55,659	(*)	(*)	(*)	(*)	3,167
Medical and health services	24,186	957,395	10,240	109,665	15,972	25,171	506,134	6,418	309,169	3,228	43,943	3,755	7,645	157,702
Offices of physicians	8,552	412,367	4,843	34,207	7,155	9,790	244,671	2,465	158,928	1,242	22,736	1,571	2,229	97,636
Offices of dentists	5,612	294,992	3,163	36,105	4,312	7,743	150,557	2,114	116,579	1,894	17,204	2,004	4,852	45,370
Other medical and health services	10,022	250,036	2,234	39,353	4,505	7,638	110,906	1,839	33,662	(*)	(*)	(*)	(*)	14,496
Legal services	7,715	211,718	3,878	35,894	4,115	5,595	99,316	2,227	72,632	1,006	7,067	1,308	1,124	38,925
Educational services	5,481	31,095	(*)	(*)	2,867	2,554	9,551	2,185	34,766	(*)	(*)	(*)	(*)	4,278
Engineering and architectural services	3,871	52,450	(*)	(*)	2,302	2,347	11,003	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	5,690	94,669	1,364	28,638	3,931	3,480	29,445	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Certified public accountants	1,252	30,156	(*)	(*)	796	816	11,332	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	4,438	64,513	(*)	(*)	3,135	2,664	18,113	(*)	(*)	—	—	—	—	(*)
Other services	4,858	19,994	(*)	(*)	1,943	464	1,230	3,289	54,384	(*)	(*)	1,500	1,270	22,536
Nature of business not allocable	**1,166**	**30,308**	**(*)**	**(*)**	**(*)**	**(*)**	**5,123**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**

Footnotes at end of table.

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

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

State and Industry	Texas							All Others						
	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
All industries	769,102	26,443,425	325,230	2,742,105	511,677	1,169,618	2,616,999	4,877,286	148,910,010	2,113,768	13,447,498	3,364,889	8,054,117	18,803,896
All nonfarm industries	532,852	22,069,970	200,560	2,424,967	323,896	652,293	2,773,588	3,177,687	110,687,283	1,089,839	11,236,172	1,992,020	3,397,933	15,243,960
Agriculture, forestry, and fishing	251,270	4,808,772	132,783	399,828	198,253	544,288	−80,650	1,811,492	39,802,161	1,061,822	2,422,373	1,450,157	4,785,733	3,784,829
Farms	236,250	4,373,455	124,670	317,138	187,781	517,325	−156,589	1,699,599	38,222,727	1,023,929	2,211,326	1,372,869	4,656,184	3,559,936
Field crop	68,730	2,002,292	33,526	164,537	52,820	257,322	346,592	743,518	17,734,322	451,574	1,140,423	563,585	2,366,222	3,549,814
Fruit, tree nut, and vegetable	8,466	102,393	4,157	18,599	7,109	7,915	−9,770	57,139	1,312,807	34,811	273,021	45,381	130,015	87,698
Livestock	133,892	2,149,115	79,625	125,131	107,219	232,748	−448,472	764,050	18,298,552	495,678	707,410	658,999	2,024,252	67,210
Animal speciality	4,808	10,885	2,959	1,912	4,291	4,677	−27,554	26,062	262,804	9,971	37,746	17,631	42,907	−63,476
Other	20,354	108,770	4,403	6,959	16,342	14,663	−17,385	108,830	614,242	31,895	52,726	67,273	92,788	−81,310
Animal services, except veterinary	3,585	17,377	(*)	(*)	2,053	2,970	−4,118	31,191	201,455	9,167	41,805	20,476	20,646	−36,406
Landscape and horticultural services	4,862	143,128	3,261	44,141	3,409	8,085	25,788	18,501	229,224	6,879	33,446	14,038	23,345	42,628
Other agricultural services, forestry, and fishing	6,573	274,812	3,654	36,408	5,010	15,908	54,269	62,201	1,148,755	21,847	135,796	42,774	85,558	218,671
Mining	14,686	1,348,286	2,791	120,995	10,195	70,749	95,422	24,382	1,412,719	5,413	110,998	18,471	97,626	129,944
Oil and gas extraction	14,672	1,348,265	2,790	120,991	10,183	70,729	98,038	20,473	1,084,467	4,507	56,803	15,589	67,932	112,353
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,909	318,252	906	54,195	2,882	29,694	17,591
Construction	64,810	2,680,758	35,007	504,022	36,724	73,592	345,471	401,911	13,556,233	177,281	2,444,737	258,155	512,686	1,972,843
General contractors and operative builders	9,491	1,132,894	5,421	139,225	7,300	17,853	68,996	72,588	5,601,513	42,044	864,585	56,107	191,112	502,159
Special trade contractors	52,440	1,510,736	28,848	354,115	28,343	54,937	263,763	303,704	7,394,372	124,185	1,473,187	188,486	291,889	1,368,081
Plumbing, heating, and air conditioning	4,782	256,270	3,306	40,000	3,354	7,116	36,119	31,293	1,340,076	16,920	228,540	21,983	34,944	199,151
Painting, paper hanging, and decorating	10,394	196,851	5,640	60,677	5,981	7,643	41,385	44,852	685,944	14,825	179,550	22,773	28,145	180,132
Electrical work	2,624	207,010	2,396	54,101	2,058	6,540	13,205	23,219	904,285	12,681	196,599	14,678	23,134	102,491
Masonry, stonework, tile setting, and plastering	4,266	159,298	2,591	40,324	2,133	3,623	31,221	30,661	1,016,115	18,301	297,034	20,841	27,365	139,898
Carpentering and flooring	12,488	130,614	5,905	27,203	4,306	1,990	38,406	99,527	1,200,442	26,835	162,997	53,228	35,147	368,081
Miscellaneous special trade contractors	17,886	560,693	9,010	131,810	10,511	28,025	103,427	74,152	2,247,510	34,623	408,467	54,983	143,154	378,328
Contractors not allocable	2,879	37,128	(*)	(*)	(*)	(*)	12,712	25,619	560,348	11,052	106,965	13,562	29,685	102,603
Manufacturing	10,204	623,728	6,074	115,049	8,799	22,453	60,365	101,987	3,558,677	47,814	617,187	80,733	223,271	376,241
Lumber and wood products, except furniture	2,361	57,864	1,521	7,056	1,634	4,718	11,975	40,977	1,368,448	22,053	265,330	33,611	141,828	126,112
Printing, publishing, and allied industries	1,991	104,734	(*)	(*)	1,971	4,572	12,312	15,901	470,132	6,236	85,536	12,105	19,859	57,951
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,135	324,985	3,517	61,827	5,765	12,566	56,231
Other manufacturing industries	4,908	429,529	3,164	75,621	4,250	11,779	30,060	38,974	1,395,112	16,008	204,494	29,252	49,018	135,947
Transportation, communication, electric, gas, and sanitary services	22,574	781,332	8,779	128,921	16,926	79,388	65,289	158,433	4,735,294	57,250	591,219	116,167	501,259	585,284
Local and interurban passenger transit	(*)	(*)	(*)	(*)	(*)	(*)	(*)	22,772	266,874	4,631	57,186	13,030	23,102	49,834
Trucking and warehousing	18,714	702,372	8,410	121,873	14,394	73,989	65,135	112,937	3,811,651	44,436	453,371	85,789	437,896	444,865
Other transportation	1,395	51,618	347	3,818	614	3,271	−4,242	9,280	431,303	3,144	37,877	7,308	23,018	44,171
Communication, electric, gas, and sanitary services	620	13,944	(*)	(*)	300	719	2,620	13,444	225,466	5,039	42,785	10,040	17,243	46,614
Wholesale and retail trade	148,238	11,289,023	61,069	758,412	85,001	144,195	679,163	924,572	60,902,883	380,064	4,082,305	563,840	787,354	3,968,415
Wholesale trade	19,064	2,830,927	7,832	117,454	12,911	36,222	222,025	144,958	13,732,850	42,084	510,346	64,773	176,656	1,067,750
Motor vehicles and automotive equipment	1,464	133,024	(*)	(*)	812	1,112	16,262	8,384	843,545	2,685	45,637	4,897	14,300	75,998
Lumber and construction materials	300	51,146	276	6,945	290	1,720	3,028	3,503	386,739	1,138	32,701	1,897	5,663	28,420
Farm machinery and equipment	591	116,984	363	9,909	580	1,757	8,063	3,972	985,087	1,913	46,923	2,261	7,094	63,510
Other machinery, equipment, and supplies	2,089	290,644	1,021	24,281	1,778	5,197	45,065	11,716	644,351	3,282	50,972	7,451	10,386	97,464
Groceries and related products	1,286	436,310	521	16,135	784	3,316	16,746	13,833	2,470,918	5,995	87,797	9,641	30,643	122,964
Farm-product raw materials	824	535,563	610	5,491	374	2,808	6,701	7,330	2,626,196	3,682	25,099	5,981	20,010	28,166
Other wholesale trade	12,510	1,267,256	4,867	48,706	8,493	20,312	126,160	96,220	5,774,014	23,389	221,217	52,645	87,560	651,228
Retail trade	124,554	8,374,015	52,376	633,602	69,549	104,312	453,908	746,102	46,094,699	331,287	3,526,026	462,541	590,428	2,801,103
Building materials, hardware, garden supply, and mobile home dealers	2,387	291,640	1,452	23,874	1,912	6,584	12,676	25,259	2,125,583	15,941	161,118	19,664	35,505	197,197
Building materials and supply stores	968	167,755	954	20,994	958	5,107	6,013	7,698	675,556	5,123	60,023	5,692	13,416	60,912
Hardware stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	10,759	941,753	6,528	67,104	9,529	9,818	114,386
Retail nurseries and garden supply stores	1,016	96,130	(*)	(*)	789	1,176	2,230	6,602	508,274	4,290	33,991	4,443	12,271	21,899
General merchandise stores	982	98,137	753	6,384	642	441	4,119	21,382	1,863,474	11,631	82,759	17,116	18,964	110,373
Food stores	7,996	1,408,311	5,888	74,248	6,322	13,994	52,476	81,976	9,633,873	43,338	514,954	64,908	89,569	427,999
Grocery stores	6,063	1,210,750	4,265	57,841	4,958	10,259	42,374	63,534	8,530,070	33,878	376,798	52,195	71,904	331,323
Other food stores	1,933	197,561	1,623	16,407	1,364	3,735	10,102	18,442	1,103,803	9,460	138,156	12,713	17,665	96,676
Automotive dealers and service stations	24,858	3,645,390	15,994	210,307	16,955	23,722	152,305	107,281	14,828,987	70,719	898,754	77,398	109,754	668,437
New and used car dealers	1,116	506,033	377	21,916	597	1,662	16,642	3,965	1,562,510	1,983	70,439	2,612	6,852	27,624
Used car dealers	5,715	637,175	1,370	14,745	2,053	1,787	6,178	17,488	1,317,978	4,311	39,379	7,581	6,028	63,508
Gasoline service stations	14,289	2,071,188	11,459	137,014	11,112	14,360	101,586	71,089	10,550,666	56,215	676,931	56,737	77,675	489,675
Other automotive dealers	3,738	430,994	2,788	36,632	3,193	5,913	27,899	14,739	1,397,833	8,210	112,005	10,468	19,199	87,630

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income 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 businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)	Number of businesses	Business receipts	Payroll		Depreciation		Net income (less deficit)
			Number of businesses	Amount	Number of businesses	Amount				Number of businesses	Amount	Number of businesses	Amount	
	Texas—Continued							All others—Continued						
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	3,314	247,628	2,662	17,374	3,055	3,665	33,191	22,248	1,612,325	13,848	160,389	16,885	16,436	152,523
Furniture and home furnishings stores	6,178	485,527	3,546	76,562	4,847	7,414	37,390	44,142	2,778,080	21,985	247,960	33,249	40,913	224,242
Eating places	11,989	624,581	7,079	115,399	8,649	18,119	38,487	73,383	4,263,312	55,876	798,768	56,797	102,928	340,447
Drinking places	5,429	141,715	2,173	13,826	2,497	2,098	1,389	34,241	1,611,499	22,378	173,151	26,514	43,269	122,064
Drug stores and proprietary stores	1,890	254,554	1,580	27,156	1,570	5,215	17,618	7,052	909,503	5,413	99,380	5,235	9,727	69,333
Liquor stores	1,359	159,532	508	4,082	(*)	(*)	9,078	9,352	1,194,576	7,234	38,462	7,800	9,774	66,858
Used merchandise stores	4,628	111,018	(*)	(*)	2,048	3,055	6,650	26,182	518,887	9,571	34,118	13,396	14,335	19,872
Sporting goods and bicycle shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	13,323	543,088	5,018	26,037	8,391	8,149	38,491
Gift, novelty, and souvenir shops	2,700	83,085	1,365	7,554	2,245	3,109	2,732	15,866	402,185	5,038	32,160	10,364	9,770	24,818
Direct selling organizations	36,470	196,264	(*)	(*)	8,745	3,767	29,230	179,830	911,941	11,000	9,003	48,767	13,626	80,606
Other retail trade	13,767	567,105	6,052	44,655	8,703	10,723	56,495	84,585	2,897,386	32,297	249,013	56,057	67,709	237,843
Wholesale and retail trade not allocable	4,620	84,081	861	7,356	2,541	3,661	3,230	33,512	1,075,334	6,693	45,933	16,526	20,270	99,562
Finance, insurance, and real estate	**59,777**	**1,027,597**	**12,169**	**83,158**	**32,339**	**67,717**	**219,313**	**282,585**	**4,525,456**	**42,881**	**227,573**	**135,159**	**190,194**	**1,432,104**
Finance	3,571	84,358	220	3,689	2,438	3,123	36,739	6,116	172,766	1,073	8,441	3,820	3,413	36,429
Security, commodity brokers, and services	3,000	76,069	169	2,534	2,297	2,990	34,208	4,705	138,791	794	3,634	3,104	2,719	27,539
Other finance	571	8,289	(*)	(*)	(*)	(*)	2,531	1,411	33,975	279	4,807	716	694	8,890
Insurance agents, brokers, and service	15,670	341,456	4,841	44,592	9,320	10,699	120,048	89,803	1,748,205	20,440	120,950	45,009	32,779	714,311
Real estate	40,536	601,783	7,108	34,877	20,581	53,895	62,526	186,666	2,604,485	21,168	98,182	86,330	154,002	681,364
Operators and lessors of buildings	1,832	135,150	990	9,366	1,832	30,315	−19,684	12,605	287,633	2,246	11,440	10,241	68,527	−18,405
Lessors, other than buildings	4,428	6,309	1,711	341	2,737	3,386	−5,854	19,288	40,980	2,362	1,591	9,433	9,530	−670
Real estate agents, brokers, and managers	30,224	348,373	3,534	17,506	14,006	16,994	88,027	142,302	1,722,894	12,907	47,811	58,558	52,394	637,229
Subdividers and developers, except cemeteries	1,213	67,891	377	2,568	443	871	−7,940	4,077	272,029	1,153	17,175	2,726	13,479	−6,592
Other real estate	2,839	44,060	(*)	(*)	1,563	2,329	7,977	8,394	280,949	2,500	20,165	5,372	10,072	69,808
Services	**196,387**	**3,851,879**	**65,873**	**631,092**	**123,430**	**167,236**	**1,231,129**	**1,165,068**	**20,335,534**	**340,055**	**2,937,848**	**739,660**	**954,535**	**6,543,208**
Hotels and other lodging places	3,398	148,034	2,388	29,809	3,397	14,358	5,902	39,256	1,051,042	19,252	113,874	37,005	164,162	5,526
Motels, motor hotels, and tourist courts	2,937	133,732	2,163	26,492	2,937	12,946	5,792	19,558	668,216	13,406	88,706	19,256	116,719	−783
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	19,698	382,826	5,846	25,168	17,749	47,443	6,309
Personal services	40,467	436,791	13,170	86,264	25,016	30,954	81,052	250,643	2,794,869	73,038	568,469	163,623	137,447	719,025
Coin-operated laundries and dry cleaning	4,015	101,434	2,403	14,092	3,537	16,551	11,853	12,009	219,499	7,364	25,449	10,105	30,612	19,906
Other laundry, cleaning, and garment services	4,317	60,414	2,870	17,658	(*)	(*)	5,142	20,049	518,567	13,478	162,406	16,609	28,881	68,835
Photographic studios, portrait	2,120	20,616	(*)	(*)	(*)	(*)	2,976	13,073	192,023	4,058	14,376	11,662	11,725	24,838
Beauty shops	18,117	180,620	6,272	48,229	12,540	5,797	35,422	94,923	1,041,561	30,040	280,157	71,429	35,164	274,608
Barber shops	5,578	30,067	(*)	(*)	(*)	(*)	18,940	40,172	317,907	6,117	37,291	20,247	5,916	176,867
Other personal services	6,320	43,640	(*)	(*)	3,896	3,152	6,719	70,417	505,312	11,981	48,790	33,571	25,149	153,971
Business services	35,209	497,426	7,775	85,796	16,773	27,583	121,771	192,546	2,121,314	38,528	262,081	92,919	134,993	682,030
Advertising	(*)	(*)	(*)	(*)	(*)	(*)	(*)	8,048	144,194	1,287	11,832	3,521	4,778	33,321
Services to buildings	5,788	82,264	2,649	35,933	(*)	(*)	24,042	34,678	265,804	11,509	57,901	15,023	10,819	104,784
Management and public relations	6,004	74,876	544	5,545	3,633	2,737	23,358	50,134	523,734	6,136	32,515	22,282	13,943	265,155
Other business services	22,763	330,713	4,471	42,889	11,178	23,382	69,246	99,686	1,187,582	19,596	159,833	52,093	105,453	278,770
Automobile repair and services	18,643	532,383	9,651	102,458	12,988	19,637	71,858	75,529	2,386,434	31,316	397,013	59,126	83,862	280,941
Automobile repair shops	15,432	473,872	8,313	95,890	10,719	12,862	59,560	63,249	2,168,236	28,405	372,009	49,039	57,901	251,619
General automobile repair shops	11,568	287,519	5,878	46,774	8,106	8,048	31,029	39,381	1,322,641	16,775	204,333	30,694	35,432	131,769
Other automobile repair	3,864	186,353	2,435	47,116	2,613	4,814	28,531	23,868	845,595	11,630	167,676	18,345	22,469	119,850
Automobile parking and other services	3,211	58,511	1,338	6,568	2,269	6,775	12,298	12,280	218,198	2,911	25,004	10,087	25,961	29,322
Miscellaneous repair services	19,863	298,285	7,392	35,006	13,383	11,163	70,419	102,857	1,496,493	24,782	196,675	70,107	59,545	285,985
Amusement and recreation services, including motion pictures	11,439	112,974	2,198	15,475	6,678	9,841	1,672	102,333	1,241,368	21,354	135,572	63,789	91,903	44,138
Producers, orchestras, and entertainers	5,018	30,725	(*)	(*)	3,085	1,296	12,633	36,163	380,939	4,755	45,706	26,623	15,371	63,146
Other amusement and recreation services	6,421	82,249	1,075	14,523	3,593	8,545	−10,961	66,170	860,429	16,599	88,866	37,166	76,532	−19,008
Medical and health services	22,618	1,189,376	12,334	177,852	16,531	31,837	602,972	135,586	5,968,733	68,071	832,819	93,763	169,888	3,065,700
Offices of physicians	9,565	635,406	5,921	75,477	8,218	13,406	363,213	55,921	3,066,761	32,387	373,134	44,829	66,807	1,802,822
Offices of dentists	5,130	328,121	3,957	47,303	4,229	11,512	153,998	27,610	1,744,844	22,513	277,716	24,816	54,998	831,012
Other medical and health serivces	7,923	225,849	2,456	55,072	4,084	6,919	85,761	52,055	1,157,128	13,171	181,969	24,118	48,083	431,866
Legal services	10,514	292,221	3,625	30,319	6,881	7,577	132,385	51,164	1,532,276	26,773	186,957	36,273	38,017	787,446
Educational services	10,130	73,850	2,217	19,188	7,231	5,997	17,303	64,369	266,609	8,413	37,575	37,438	18,295	76,995
Engineering and architectural services	4,311	96,584	1,748	28,940	2,231	2,336	34,139	29,923	544,540	8,367	96,097	17,750	17,125	197,160
Accounting, auditing, and bookkeeping services	14,541	133,788	2,553	18,889	9,413	4,576	70,769	54,101	499,855	12,420	82,825	35,614	17,268	249,896
Certified public accountants	3,520	79,666	1,511	14,995	2,925	1,868	38,259	8,369	187,832	3,247	42,792	6,606	5,150	90,061
Other accounting, auditing, and bookkeeping services	11,021	54,122	(*)	(*)	6,488	2,708	32,510	45,732	312,023	9,173	40,033	29,008	12,118	159,835
Other services	5,254	40,167	822	1,096	2,908	1,377	20,887	66,761	432,001	7,741	27,891	32,253	22,030	148,366
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	**6,856**	**81,053**	**1,388**	**13,258**	**2,547**	**1,459**	**11,028**

(*) 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 total includes returns from Puerto Rico and foreign addresses.

Table 1.5—Receipts and Net Income, by State and Selected Industries

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
United States, Total[2]															
All industries	10,881,969	339,221,398	7,297,591	15,815,144	4,256,781	33,064,066	44,611,260	7,385,833	57,272,242	0.5	0.7	1.3	1.2	0.7	1.6
All nonfarm industries	7,759,576	273,954,741	4,786,208	7,958,143	2,524,891	29,018,942	39,636,453	5,734,192	45,624,890	0.1	0.6	1.1	1.2	0.6	1.5
Agriculture, forestry, and fishing	3,367,244	69,269,670	2,689,025	8,155,211	1,810,305	4,688,016	5,587,213	1,799,665	12,555,439	1.6	2.1	2.2	3.9	2.3	2.5
Farms	3,122,393	65,266,657	2,511,383	7,857,001	1,731,890	4,045,124	4,974,807	1,651,641	11,647,352	1.7	2.2	2.3	4.3	2.4	2.6
Field crop	1,334,421	28,809,120	1,030,277	3,732,948	722,187	1,756,919	5,487,597	930,395	7,240,523	2.6	3.2	3.4	6.8	3.1	5.7
Livestock	1,359,779	31,105,481	1,162,143	3,472,951	834,633	1,367,228	—360,258	573,267	3,468,017	2.6	3.4	3.5	6.0	4.5	3.3
Other	428,193	5,352,056	318,963	651,102	175,070	920,977	—152,532	147,979	938,812	4.3	8.5	6.9	10.4	8.3	6.3
Other agriculture, forestry, and fishing	244,851	4,023,013	177,642	298,210	78,415	642,892	612,406	148,024	908,087	3.4	5.6	5.2	9.7	5.3	6.9
Mining	55,600	3,530,555	40,672	222,626	12,762	307,838	283,053	36,289	654,827	5.1	4.8	6.1	13.2	4.4	5.5
Construction	892,244	31,012,890	566,053	1,098,405	385,090	5,670,784	4,388,896	758,346	4,898,675	1.8	2.4	3.9	3.6	2.2	5.9
General building contractors and operative builders	138,605	10,383,165	99,648	173,760	75,500	1,518,673	849,679	110,219	1,052,754	4.0	4.3	5.6	7.2	4.8	9.3
Special trade contractors	682,455	17,712,819	421,373	690,289	276,587	3,565,653	3,197,564	588,470	3,439,181	1.9	3.1	4.7	4.6	2.6	8.8
Other construction	71,184	2,916,906	45,032	234,356	33,003	586,458	341,653	59,657	406,740	5.9	7.8	11.1	11.1	7.6	15.2
Manufacturing	221,642	8,678,677	170,992	422,055	99,418	1,647,432	1,040,261	153,790	1,254,477	3.4	4.5	5.6	6.0	4.5	8.4
Transportation, communication, electric, gas, and sanitary services	355,255	10,008,997	259,872	1,017,582	111,346	1,288,565	1,260,800	266,350	1,588,441	2.6	3.5	4.3	6.5	3.9	7.3
Trucking and warehousing	254,162	8,113,509	195,480	887,286	87,608	1,026,361	967,269	190,894	1,220,500	3.2	4.0	4.8	7.3	4.6	8.8
Other	101,093	1,895,488	64,392	130,296	23,738	262,204	293,531	75,456	367,941	4.7	7.5	8.0	14.3	7.6	11.5
Wholesale and retail trade	2,193,218	148,327,660	1,328,030	1,946,570	875,459	10,603,690	9,859,533	1,486,025	11,653,850	0.9	1.1	1.7	1.8	1.3	2.9
Wholesale trade	336,268	33,339,345	193,116	391,551	93,908	1,328,085	2,860,672	262,656	3,126,005	2.5	2.2	4.3	4.2	2.9	7.3
Retail trade	1,765,314	112,452,895	1,089,908	1,505,378	764,530	9,135,842	6,724,552	1,166,993	8,173,192	1.0	1.3	1.9	1.9	1.6	3.3
Food stores	178,195	21,632,420	140,230	221,650	92,713	1,241,842	991,989	140,727	1,126,744	3.5	3.2	4.6	5.0	4.2	10.9
Automotive dealers and service stations	252,864	37,498,034	186,454	275,070	170,846	2,355,186	1,655,803	198,551	1,892,218	2.9	2.6	3.9	3.5	3.3	8.9
Eating and drinking places	265,979	15,482,698	206,486	402,553	188,114	2,647,723	1,052,745	181,711	1,361,817	2.9	3.6	4.4	4.4	4.2	7.7
Direct selling organizations	406,469	2,255,985	105,175	33,830	25,891	31,915	223,976	223,632	360,257	2.4	6.7	8.6	26.1	7.1	6.2
Other retail trade	661,807	35,583,758	451,564	572,275	286,966	2,859,176	2,800,039	422,372	3,432,156	1.8	2.4	3.3	3.4	2.7	5.1
Wholesale and retail trade not allocable	91,636	2,535,420	45,005	49,641	17,021	139,763	274,309	56,376	354,653	5.2	7.8	12.3	15.4	8.6	12.1
Finance, insurance, and real estate	743,906	12,137,847	358,571	539,239	107,003	667,597	3,761,853	537,374	4,484,192	1.8	2.7	4.5	5.6	2.4	4.3
Finance	24,992	783,704	12,845	26,155	3,446	33,557	158,693	17,870	234,296	8.8	11.0	44.9	26.9	10.4	11.3
Insurance agents, brokers, and service	218,125	4,364,486	109,695	82,766	52,399	357,592	1,814,421	179,365	1,904,920	3.3	4.6	6.7	8.1	4.0	11.2
Real estate	500,789	6,989,657	236,031	430,318	51,158	276,448	1,788,739	340,139	2,344,976	2.2	3.5	4.8	8.1	3.2	5.0
Services	3,034,056	55,997,019	1,878,478	2,409,877	852,341	8,172,027	18,385,362	2,334,060	20,125,183	0.7	1.3	2.0	2.4	1.1	2.9
Hotels and other lodging places	80,724	2,288,480	73,478	319,520	38,982	279,480	57,694	40,907	268,990	5.9	7.4	7.2	9.8	9.4	9.7
Personal services	605,236	6,876,977	386,735	353,124	172,557	1,373,134	1,658,480	503,069	1,813,792	2.0	3.8	4.9	6.7	3.2	8.4
Business services	562,049	6,730,258	277,620	366,189	105,254	917,038	2,051,766	434,038	2,362,936	2.0	3.9	7.7	10.4	3.1	7.2
Automobile repair and services	187,878	6,115,025	146,037	223,939	79,319	1,092,094	746,139	143,072	872,558	3.6	5.3	5.7	7.8	5.3	11.6
Amusement and recreation services, except motion pictures	233,296	2,640,836	144,780	206,586	41,709	292,001	181,112	137,353	572,895	3.1	7.9	5.6	12.3	5.9	5.9
Medical and health services	392,203	17,511,400	267,171	465,337	184,636	2,392,352	8,746,639	351,726	8,845,202	2.0	1.9	3.1	3.2	1.7	8.8
Offices of physicians	154,450	8,721,688	122,716	194,121	84,658	1,016,459	4,974,662	136,237	5,026,426	2.6	2.3	3.5	3.9	2.2	11.5
Offices of dentists	82,735	5,163,534	70,055	146,627	61,862	782,880	2,400,970	78,924	2,408,523	4.2	3.9	5.7	5.1	3.6	29.6
Other medical services	155,018	3,626,178	74,400	124,589	38,116	593,013	1,371,007	136,565	1,410,253	3.8	5.1	7.8	8.9	4.6	15.0
Legal services	150,951	4,481,120	99,508	107,440	69,505	556,692	2,218,916	125,758	2,300,549	3.4	4.5	7.1	8.3	4.2	14.2
Other services	821,719	9,352,923	483,149	367,742	160,379	1,269,236	2,724,616	598,137	3,088,261	1.6	3.2	3.7	6.1	2.8	6.0
Nature of business not allocable	18,804	238,083	5,898	3,579	3,057	18,117	44,289	13,934	57,158	10.8	19.9	23.9	42.9	18.2	27.3

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Alabama															
All industries	147,129	4,931,205	97,234	208,469	68,133	526,935	500,547	93,310	690,169	5.5	6.0	10.9	9.4	6.3	11.5
All nonfarm industries	100,633	4,433,153	58,214	133,762	42,226	479,823	540,360	77,494	616,274	5.3	6.3	13.2	9.8	6.3	15.4
Agriculture, forestry, and fishing	46,710	604,716	40,734	78,889	26,626	55,032	−32,406	16,815	85,298	12.5	18.4	18.3	30.7	23.3	15.7
Farms	46,496	498,052	39,020	74,707	25,907	47,112	−39,813	15,616	73,895	13.0	19.8	19.2	34.8	26.0	16.2
Field crop	12,670	284,462	10,848	34,768	7,867	28,820	42,380	8,800	64,115	24.7	28.4	31.4	54.2	29.5	49.9
Livestock	24,424	161,113	22,247	29,058	16,133	13,336	−64,184	5,017	8,475	18.1	19.3	18.1	20.4	40.5	18.5
Other	9,402	52,477	5,925	10,881	1,907	4,956	−18,009	1,999	1,305	28.4	90.5	71.0	63.7	73.4	33.8
Other agriculture, forestry, and fishing	2,214	106,664	1,714	4,182	719	7,920	7,407	(*)	(*)	38.3	48.5	36.2	52.7	(*)	50.2
Mining	249	29,307	127	1,153	(*)	(*)	−1,274	85	1,109	48.9	85.0	85.8	(*)	39.3	63.0
Construction	14,658	676,465	8,038	38,359	10,097	138,071	68,654	12,297	77,755	15.8	17.7	33.8	20.8	18.4	48.8
General building contractors and operative builders	1,582	199,763	781	2,000	1,279	33,716	13,883	1,170	20,772	41.0	36.0	39.1	37.1	39.9	61.9
Special trade contractors	9,895	243,458	5,630	11,819	6,547	54,755	32,972	8,198	34,365	20.3	26.0	37.2	34.4	25.8	66.6
Other construction	3,181	233,244	1,627	24,540	2,271	49,600	21,799	2,929	22,618	30.8	31.1	49.5	35.9	33.5	97.3
Manufacturing	2,984	255,518	2,039	11,640	2,039	46,523	21,564	2,126	23,883	31.3	31.8	40.8	34.0	35.7	37.9
Transportation, communication, electric, gas, and sanitary services	5,092	124,395	2,702	16,788	1,663	12,616	18,720	4,103	21,381	26.9	30.7	40.6	54.0	32.6	46.1
Trucking and warehousing	4,253	109,535	2,190	15,564	(*)	(*)	14,496	3,677	16,577	30.4	34.1	43.5	(*)	36.1	56.1
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	34,852	2,489,688	19,313	26,241	14,215	160,743	150,098	25,093	178,700	9.0	8.9	18.7	13.3	11.3	23.8
Wholesale trade	5,441	392,832	2,016	4,380	1,153	20,955	39,000	4,892	42,921	23.0	13.8	23.6	25.4	22.5	43.8
Retail trade	28,704	2,084,435	17,293	21,855	13,058	139,769	109,990	19,840	134,523	10.0	10.3	22.0	14.8	13.2	26.8
Food stores	3,720	487,983	2,920	2,543	1,910	16,135	11,670	2,367	16,498	26.4	23.2	26.5	24.5	32.5	56.9
Automotive dealers and service stations	6,136	779,178	4,760	5,990	4,281	64,974	30,524	4,573	34,475	20.4	17.5	27.4	23.6	23.4	49.9
Eating and drinking places	2,333	90,505	(*)	(*)	(*)	(*)	5,858	(*)	(*)	37.6	46.6	(*)	(*)	(*)	82.2
Direct selling organizations	6,014	27,821	(*)	(*)	(*)	(*)	5,618	4,670	6,293	25.3	38.4	(*)	(*)	50.6	58.0
Other retail trade	10,501	698,948	7,687	12,721	5,193	40,157	56,320	6,813	67,140	16.0	16.8	35.1	26.0	20.7	40.9
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	8,522	142,600	3,765	5,492	2,586	11,787	70,094	7,564	75,447	18.0	17.9	26.8	32.5	19.6	59.5
Finance	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)			(*)	(*)
Insurance agents, brokers, and service	4,151	93,913	2,245	2,248	1,748	9,857	49,676	3,953	52,363	25.9	22.5	37.3	36.1	24.1	98.7
Real estate	4,073	42,299	1,520	3,244	(*)	(*)	15,818	3,314	18,468	26.5	31.1	37.4	(*)	34.2	66.5
Services	31,553	607,268	20,506	29,892	10,806	98,700	203,983	24,728	225,348	10.2	13.3	23.0	25.1	10.9	34.0
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	9,404	97,627	6,389	6,015	3,790	13,971	25,620	7,888	31,158	20.5	26.6	49.2	36.5	27.9	61.3
Business services	3,151	21,598	1,592	1,722	(*)	(*)	5,389	1,834	7,012	30.2	38.7	68.3	59.1	37.1	35.9
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	4,483	272,803	3,245	9,852	2,497	49,356	126,235	3,933	128,576	23.3	21.9	43.9	43.7	14.8	94.9
Offices of physicians	1,451	116,325	1,233	2,578	984	13,364	75,238	1,401	75,312	21.0	18.6	24.4	22.2	18.3	98.7
Offices of dentists	767	76,158	757	1,889	757	10,872	36,729	767	36,729	30.7	29.3	39.1	30.5	28.9	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	1,045	22,998	(*)	(*)	(*)	(*)	13,875	995	14,236	45.0	42.7	(*)	(*)	44.5	98.6
Other services	8,477	82,524	5,415	3,615	(*)	(*)	30,297	7,070	31,242	20.8	29.9	35.9	(*)	32.8	79.9
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Alaska															
All industries	24,583	847,707	18,722	54,245	7,301	102,432	88,044	12,973	130,248	4.6	5.4	7.3	8.2	5.2	8.8
All nonfarm industries	23,145	839,909	17,296	50,921	7,032	102,063	92,566	12,929	129,737	3.9	5.4	7.3	8.2	5.2	8.8
Agriculture, forestry, and fishing	7,310	69,956	6,154	14,002	2,038	11,567	1,712	2,862	14,016	11.9	15.4	14.6	27.1	16.7	18.1
Farms	1,438	7,798	1,426	3,324	269	369	—4,522	(*)	(*)	47.6	44.2	41.7	37.7	(*)	34.6
Field crop	727	1,459	719	476	(*)	(*)	—575	(*)	(*)	89.5	50.0	72.7	(*)	(*)	80.2
Livestock	415	3,759	411	1,488	49	61	—2,341			42.4	81.8	74.5	31.2		42.8
Other	296	2,580	296	1,360	172	274	—1,606	(*)	(*)	41.9	53.7	55.5	50.0	(*)	68.5
Other agriculture, forestry, and fishing	5,872	62,158	4,728	10,678	1,769	11,198	6,234	2,818	13,505	9.1	16.4	14.1	28.0	17.2	19.2
Mining	552	6,229	422	969	(*)	(*)	352	(*)	(*)	26.3	48.6	45.0	(*)	(*)	47.7
Construction	2,016	178,226	1,663	8,647	873	23,722	21,839	1,534	25,123	13.6	12.6	20.0	16.5	12.3	20.1
General building contractors and operative builders	447	81,516	376	2,417	170	6,777	5,395	306	6,580	25.9	19.4	57.4	30.8	20.6	25.1
Special trade contractors	1,188	67,091	1,006	2,899	575	12,139	11,104	919	12,157	18.7	18.7	17.6	20.8	18.7	24.7
Other construction	381	29,619	281	3,331	128	4,806	5,340	309	6,386	30.7	33.6	27.2	45.0	25.8	50.6
Manufacturing	414	11,366	354	912	61	2,966	1,048	148	2,362	28.2	34.7	20.4	53.8	40.5	44.0
Transportation, communication, electric, gas, and sanitary services	1,606	53,073	1,496	8,187	718	7,969	2,622	770	6,309	15.5	19.6	20.9	31.9	24.0	22.5
Trucking and warehousing	455	15,068	354	2,709	265	1,336	—480	274	1,203	27.8	19.5	20.5	23.7	27.8	29.1
Other	1,151	38,005	1,142	5,478	453	6,633	3,102	496	5,106	18.7	26.3	29.5	38.1	28.9	33.4
Wholesale and retail trade	4,806	367,781	3,192	6,842	1,804	32,213	25,064	2,758	32,473	8.3	9.3	14.5	12.9	10.6	24.0
Wholesale trade	680	51,801	436	653	131	1,491	4,818	380	5,317	20.3	26.5	31.3	27.2	24.8	36.8
Retail trade	4,008	312,112	2,706	6,162	1,671	30,589	19,714	2,309	26,600	9.3	10.1	15.8	13.5	11.9	25.7
Food stores	275	40,779	275	1,637	196	2,724	—285	146	2,077	36.9	28.6	47.1	31.6	38.5	56.5
Automotive dealers and service stations	534	104,044	478	914	369	7,509	5,130	374	6,173	23.4	18.7	16.8	19.9	23.3	78.3
Eating and drinking places	490	53,567	431	1,393	370	12,231	5,646	401	6,070	27.1	24.1	26.4	27.7	26.9	47.4
Direct selling organizations	927	4,177	(*)	(*)	(*)	(*)	310	387	573	20.4	60.2	(*)	(*)	77.0	32.9
Other retail trade	1,782	109,545	1,294	2,114	586	8,062	8,913	1,001	11,707	14.3	16.4	20.7	20.9	18.2	28.5
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	1,304	34,146	901	1,748	215	954	9,340	963	10,678	16.4	20.0	23.5	42.6	19.4	65.5
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,087	29,344	781	1,536	139	818	8,351	774	8,768	18.2	22.5	25.5	49.0	21.9	25.1
Services	6,567	124,930	4,540	12,938	1,495	22,718	26,085	3,772	37,145	8.1	11.9	17.0	20.0	9.8	15.3
Hotels and other lodging places	327	20,059	317	1,891	98	2,710	1,148	142	2,405	34.5	43.9	33.2	46.1	49.3	43.3
Personal services	540	4,792	321	408	(*)	(*)	1,478	388	1,810	27.8	43.3	58.3	(*)	46.7	80.1
Business services	1,477	24,752	1,037	4,734	274	6,343	—120	560	3,949	21.2	31.9	39.1	57.5	18.5	29.9
Automobile repair and services	607	14,443	559	1,322	159	1,815	1,491	236	2,870	23.4	39.6	30.9	43.2	38.4	35.2
Amusement and recreation services, except motion pictures	864	6,278	674	2,111	(*)	(*)	—1,311	(*)	(*)	23.5	38.3	37.3	(*)	(*)	31.0
Medical and health services	264	21,182	190	461	146	3,462	11,553	256	11,557	20.5	19.2	23.4	29.9	18.6	93.5
Offices of physicians	178	14,256	138	290	94	2,387	8,161	168	8,165	26.7	24.7	28.9	38.9	24.1	93.5
Offices of dentists	52	6,022	43	154	51	1,071	2,830	52	2,830	32.0	32.5	43.5	43.0	27.4	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	155	7,911	135	244	112	1,925	3,509	134	3,513	40.0	34.2	42.9	42.7	32.3	51.4
Other services	2,333	25,513	1,307	1,767	410	5,227	8,337	1,756	9,684	13.0	16.7	22.7	35.8	18.8	26.1
Nature of business not allocable	(*)	—	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)	—	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Arizona															
All industries	100,301	3,009,346	66,529	129,620	35,318	361,368	260,228	61,605	433,094	4.8	7.6	9.3	10.5	7.5	9.4
All nonfarm industries	89,541	2,527,878	57,271	92,017	29,514	321,723	261,543	56,961	375,280	4.8	7.3	8.9	10.9	7.3	11.3
Agriculture, forestry, and fishing	14,414	505,315	11,974	39,490	6,079	42,369	—4,935	6,343	61,348	16.8	26.7	22.3	33.7	27.7	15.8
Farms	10,760	481,468	9,258	37,603	5,804	39,645	—1,315	4,644	57,814	20.7	28.0	23.4	36.0	29.3	17.1
Field crop	4,646	310,909	3,853	29,719	3,508	31,643	30,714	3,521	42,773	37.9	40.8	35.9	45.0	34.7	32.4
Livestock	3,453	100,990	3,396	7,717	1,487	2,945	—26,766	435	2,475	32.0	15.3	18.3	15.9	20.4	23.2
Other	2,661	69,569	2,009	6,167	809	5,057	—5,263	688	12,566	30.3	62.4	28.7	16.7	64.4	36.1
Other agriculture, forestry, and fishing	3,654	23,847	2,716	1,887	(*)	(*)	—3,620	(*)	(*)	25.9	23.8	30.6	(*)	(*)	36.4
Mining	89	34,003	38	111	(*)	(*)	—1,254	(*)	(*)	46.5	69.1	34.7	(*)	(*)	11.7
Construction	7,175	247,579	4,788	7,324	2,582	44,891	28,556	6,240	32,779	20.4	25.2	25.8	38.0	25.6	39.0
General building contractors and operative builders	910	48,140	426	496	(*)	(*)	1,991	(*)	(*)	52.1	45.1	57.3	(*)	(*)	42.6
Special trade contractors	5,647	178,868	3,744	5,166	1,628	41,043	23,733	5,249	23,792	23.7	32.4	32.7	41.5	30.3	99.7
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	2,961	44,640	2,047	2,923	(*)	(*)	3,842	(*)	(*)	32.5	37.6	47.4	(*)	(*)	47.7
Transportation, communication, electric, gas, and sanitary services	1,631	66,249	1,630	2,938	480	6,029	9,203	1,008	10,413	41.1	46.3	42.2	36.1	55.2	37.9
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	406	32,940	406	735	(*)	(*)	125	(*)	(*)	61.0	80.4	41.6	(*)	(*)	5.0
Wholesale and retail trade	25,966	1,232,569	15,744	23,577	8,766	112,786	53,122	14,217	96,496	9.7	12.0	18.7	18.8	14.3	21.7
Wholesale trade	4,846	198,768	2,374	4,887	601	6,305	15,402	3,097	22,128	23.4	18.9	49.1	24.3	29.5	42.5
Retail trade	20,732	993,371	13,190	18,374	7,777	104,317	33,981	10,732	70,629	10.9	14.1	20.1	18.0	16.8	24.4
Food stores	1,114	142,825	726	873	594	11,298	3,481	852	4,602	44.8	38.6	43.0	35.4	45.0	47.6
Automotive dealers and service stations	1,896	286,342	1,397	2,158	982	20,402	5,422	872	11,818	34.7	31.4	43.5	37.7	39.7	69.4
Eating and drinking places	2,666	238,744	1,735	5,387	2,666	48,553	14,371	2,219	19,413	26.6	27.4	44.3	30.7	30.7	73.3
Direct selling organizations	6,808	25,656	(*)	(*)	—	—	—190	2,894	1,955	20.8	46.2	(*)	—	53.8	40.0
Other retail trade	8,248	299,804	6,990	9,175	3,535	24,064	10,897	3,895	32,841	17.7	22.6	28.4	32.4	27.1	31.0
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	7,862	77,775	3,584	5,003	1,291	4,051	15,855	4,923	26,975	18.0	22.2	22.7	55.1	24.7	31.5
Finance	346	6,870	(*)	(*)	(*)	(*)	1,276	(*)	(*)	58.8	36.6	(*)	(*)	(*)	63.0
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	6,524	60,538	2,892	4,623	986	3,192	7,822	4,124	17,671	19.9	26.8	24.1	67.8	31.2	34.8
Services	40,202	801,216	26,723	48,225	14,765	137,597	157,568	27,082	194,164	7.8	11.4	13.3	17.4	10.7	20.0
Hotels and other lodging places	2,385	48,018	2,385	10,128	1,457	3,266	—6,244	(*)	(*)	33.7	34.7	35.6	34.8	(*)	51.5
Personal services	5,381	64,099	3,368	4,372	2,176	11,614	17,995	4,510	19,506	24.6	33.5	50.0	49.2	33.7	87.6
Business services	10,021	144,845	6,180	6,915	2,398	25,439	21,349	6,883	33,907	16.3	27.1	26.8	40.6	25.9	35.3
Automobile repair and services	3,787	134,179	3,787	6,033	2,686	29,137	9,318	2,374	13,403	27.5	34.6	34.6	44.9	40.3	78.7
Amusement and recreation services, except motion pictures	1,489	24,870	733	2,325	(*)	(*)	—1,499	(*)	(*)	40.3	56.5	55.2	(*)	(*)	40.7
Medical and health services	4,067	169,487	2,561	7,240	2,279	26,987	73,219	3,147	74,845	21.3	19.7	28.8	25.7	18.8	45.8
Offices of physicians	1,777	82,398	1,450	2,786	960	9,896	44,768	1,653	46,112	25.1	23.3	28.1	39.3	23.2	53.0
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	1,603	(*)	(*)	(*)	(*)	(*)	8,143	(*)	(*)	42.8	(*)	(*)	(*)	(*)	76.7
Legal services	1,149	50,175	1,037	2,796	937	8,010	20,812	1,147	20,824	41.9	44.7	73.0	59.2	34.3	70.7
Other services	11,923	165,543	6,672	8,416	2,368	29,920	22,618	7,715	30,021	14.8	29.6	30.2	46.3	23.6	36.4
Nature of business not allocable	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	(*)	(*)	—	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Arkansas															
All industries	157,898	4,462,903	109,046	278,128	65,432	433,444	452,453	100,623	626,951	5.5	5.9	9.5	9.5	6.3	10.5
All nonfarm industries	88,564	3,467,180	58,525	125,988	29,621	354,771	364,046	72,301	417,325	5.2	6.6	10.8	11.1	6.7	13.6
Agriculture, forestry, and fishing	73,458	1,049,492	52,822	154,886	36,061	82,402	100,516	32,030	223,256	10.5	12.4	14.8	16.0	13.0	13.7
Farms	69,334	995,723	50,521	152,140	35,811	78,873	88,407	28,322	209,626	10.9	13.0	15.0	16.7	13.6	13.9
Field crop	17,881	680,890	11,786	90,191	10,648	53,755	143,289	12,912	171,983	19.9	16.7	20.7	20.3	15.4	26.9
Livestock	41,076	228,216	32,330	54,838	21,097	13,990	−61,793	11,647	16,778	14.8	23.0	23.6	33.9	34.8	17.8
Other	10,377	86,617	6,405	7,111	4,066	10,928	6,911	3,763	20,865	27.2	36.8	34.8	50.9	43.4	38.5
Other agriculture, forestry, and fishing	4,124	53,769	2,301	2,746	250	3,729	12,109	3,708	13,630	40.6	27.8	51.3	44.2	39.4	53.1
Mining	276	23,067	258	1,259	65	594	−597	166	3,564	29.1	22.6	23.3	37.8	32.2	10.5
Construction	15,104	414,840	9,339	16,823	5,091	96,265	67,838	14,091	73,775	14.4	19.7	26.7	29.0	17.5	55.4
General building contractors and operative builders	1,330	140,667	947	2,393	1,156	48,408	10,421	811	11,437	41.1	39.4	43.6	49.8	50.9	73.1
Special trade contractors	12,971	259,288	7,589	12,749	3,835	43,580	58,141	12,577	59,297	15.8	23.0	32.8	31.3	19.1	75.2
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	3,232	170,009	2,834	16,547	1,641	34,346	19,315	2,828	20,534	31.9	37.0	40.1	40.0	34.3	87.5
Transportation, communication, electric, gas, and sanitary services	4,800	241,663	3,699	29,253	2,490	25,047	11,306	3,630	16,916	24.3	24.4	29.4	35.8	33.5	49.9
Trucking and warehousing	4,405	235,789	3,304	28,831	2,484	24,936	12,231	3,618	16,889	25.8	25.0	29.8	35.9	33.5	58.2
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	24,310	2,006,815	17,142	28,596	10,681	112,485	118,922	18,238	137,197	9.8	9.5	14.7	12.8	12.2	22.0
Wholesale trade	2,864	342,441	1,792	3,475	642	11,704	14,209	2,647	17,455	29.0	19.4	22.7	28.9	29.4	50.4
Retail trade	19,834	1,590,914	14,135	23,400	9,528	96,134	96,550	13,979	111,579	10.9	11.2	17.3	14.4	13.9	24.5
Food stores	3,759	357,339	2,044	3,219	1,389	14,126	11,196	2,624	14,215	25.4	24.1	33.0	30.1	31.5	51.6
Automotive dealers and service stations	3,973	471,746	2,530	2,899	1,847	19,036	21,154	2,967	23,126	23.6	20.4	37.5	28.9	27.4	57.6
Eating and drinking places	2,464	105,455	2,066	4,899	1,761	13,599	13,729	1,650	15,249	33.1	37.2	42.3	39.7	44.3	79.1
Direct selling organizations	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Other retail trade	7,429	638,667	6,485	11,675	4,531	49,373	49,358	5,233	57,317	16.8	18.8	26.9	22.1	20.7	35.9
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	5,978	65,121	2,867	3,750	698	8,276	13,868	4,685	20,406	22.3	28.8	31.8	63.7	28.3	31.5
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	1,570	18,662	(*)	(*)	(*)	(*)	6,707	1,282	8,461	40.8	48.2	(*)	(*)	48.8	63.0
Real estate	4,205	40,708	2,105	3,101	(*)	(*)	5,937	3,203	10,706	27.6	39.7	37.3	(*)	36.6	36.6
Services	30,740	491,896	20,085	27,014	8,705	74,029	121,285	24,955	131,303	9.5	13.7	20.8	23.8	11.9	34.5
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	10,026	93,631	6,832	5,622	2,310	23,619	23,225	8,260	24,419	18.1	29.1	40.3	56.8	23.2	46.8
Business services	3,652	23,584	1,377	3,153	(*)	(*)	8,117	3,470	9,320	28.3	37.5	67.0	(*)	40.5	63.0
Automobile repair and services	3,231	121,398	2,433	2,846	1,417	16,158	17,185	2,978	18,205	29.6	35.0	33.5	50.1	35.9	50.3
Amusement and recreation services, except motion pictures	2,402	19,395	1,595	3,699	(*)	(*)	4,528	(*)	(*)	35.2	42.4	59.5	(*)	55.3	38.5
Medical and health services	1,983	77,987	753	1,779	751	12,284	39,067	1,971	39,102	30.9	24.2	26.1	31.1	22.5	81.1
Offices of physicians	905	46,919	379	1,193	318	6,867	24,890	893	24,925	40.6	26.1	30.6	34.4	24.7	81.1
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Legal services	891	23,816	885	570	(*)	(*)	9,506	(*)	(*)	52.6	51.0	51.8	(*)	(*)	74.8
Other services	7,451	81,824	5,205	3,313	(*)	(*)	19,443	6,028	20,154	19.6	35.5	37.2	(*)	30.0	56.5
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
California															
All industries	1,105,976	36,639,558	691,738	1,216,566	355,735	4,701,984	4,873,150	695,888	6,365,841	1.5	2.2	3.2	3.6	2.1	4.5
All nonfarm industries	988,036	33,099,130	594,698	931,200	293,850	4,177,784	4,901,490	645,883	5,898,238	1.4	2.3	3.2	3.9	2.1	4.2
Agriculture, forestry, and fishing	162,499	4,212,112	129,685	331,104	70,765	642,317	104,088	77,698	862,020	6.6	7.6	7.8	9.9	7.2	9.6
Farms	117,940	3,540,428	97,040	285,466	61,885	524,200	−28,340	50,005	467,603	8.6	8.7	8.9	11.1	9.0	10.6
Field crop	22,143	835,516	17,437	54,806	10,661	122,258	111,299	15,695	146,587	21.7	17.1	20.5	23.9	11.4	23.0
Livestock	32,488	1,390,020	26,508	85,122	13,452	122,010	−,102,413	10,642	75,453	16.7	16.2	16.5	32.6	20.6	19.5
Other	63,309	1,314,892	53,095	145,438	37,772	279,932	−37,226	23,668	245,563	11.2	11.7	12.2	11.1	14.3	13.7
Other agriculture, forestry, and fishing	44,559	671,684	32,645	45,638	8,880	118,117	132,428	27,693	194,417	7.5	13.8	12.5	21.9	11.4	14.7
Mining	3,399	157,455	2,595	7,654	316	10,654	22,209	2,022	37,833	19.1	29.1	27.8	48.1	22.8	21.5
Construction	70,614	3,099,407	44,762	89,530	32,138	668,794	392,103	57,103	447,022	5.8	7.8	11.7	12.1	7.8	18.5
General building contractors and operative builders	13,011	996,230	8,605	11,399	6,176	178,711	73,009	9,001	100,990	12.9	13.8	16.8	24.6	16.9	28.5
Special trade contractors	53,486	1,835,715	33,318	59,641	24,059	439,929	294,318	44,795	315,300	6.7	10.1	12.7	15.1	9.3	28.3
Other construction	4,117	267,462	2,839	18,490	1,903	50,154	24,776	3,307	30,732	23.2	27.2	37.1	31.8	27.7	34.9
Manufacturing	29,969	1,345,806	22,040	52,413	14,467	282,315	143,605	18,947	195,358	8.6	11.4	12.3	14.4	11.9	19.1
Transportation, communication, electric, gas, and sanitary services	27,211	1,059,255	20,887	77,488	8,975	194,939	109,256	19,587	143,111	9.5	12.1	14.4	19.7	13.8	21.6
Trucking and warehousing	17,983	782,824	14,994	60,369	6,317	155,754	91,979	13,780	109,139	11.7	14.5	16.6	22.4	16.2	31.3
Other	9,228	276,431	5,893	17,119	2,658	39,185	17,277	5,807	33,972	16.1	21.4	28.5	40.8	25.6	29.8
Wholesale and retail trade	261,857	15,911,844	154,563	223,414	100,352	1,391,487	995,570	139,667	1,329,199	2.9	3.8	5.8	5.4	4.5	7.6
Wholesale trade	33,819	2,878,664	19,910	28,761	8,203	146,628	262,767	23,418	293,596	8.2	7.6	12.5	15.0	9.6	20.6
Retail trade	200,988	12,332,120	120,999	181,011	87,127	1,196,045	655,568	102,953	919,500	3.4	4.5	6.6	5.9	5.4	8.8
Food stores	15,415	2,129,244	12,232	24,698	10,083	156,407	109,470	10,957	130,080	11.7	11.3	15.0	15.2	13.6	34.7
Automotive dealers and service stations	22,523	3,643,508	17,169	29,203	16,391	274,504	156,214	15,955	185,529	9.4	8.7	13.7	11.0	11.2	30.1
Eating and drinking places	32,792	2,015,240	24,108	56,626	23,849	395,092	102,556	19,517	167,298	8.5	10.7	15.3	12.1	13.0	17.8
Direct selling organizations	50,892	265,151	15,213	4,523	3,390	2,551	−8,614	15,630	23,727	7.1	24.2	22.4	55.5	27.0	12.5
Other retail trade	79,366	4,278,977	52,277	65,961	33,414	367,491	295,942	40,694	412,866	5.4	7.4	9.5	9.5	8.4	14.0
Wholesale and retail trade not allocable	27,050	701,060	13,654	13,642	5,022	48,614	77,235	13,296	116,103	9.4	13.6	22.6	27.6	16.1	19.7
Finance, insurance, and real estate	114,354	1,891,309	55,413	76,667	13,597	87,597	574,543	77,936	698,692	4.4	7.3	10.0	17.1	6.6	15.5
Finance	5,827	154,482	2,626	3,307	705	5,298	32,995	4,668	40,031	18.9	30.2	32.6	70.0	23.8	29.0
Insurance agents, brokers, and service	21,564	422,466	10,159	5,479	5,020	32,585	170,246	16,836	181,602	10.3	17.4	21.7	26.1	13.9	30.1
Real estate	86,963	1,314,361	42,628	66,881	7,872	49,714	371,302	56,432	477,059	5.1	8.1	11.2	23.7	7.9	17.9
Services	435,693	8,961,273	261,516	358,367	115,125	1,423,881	2,531,051	302,924	2,851,561	2.2	3.7	5.5	7.1	3.1	6.2
Hotels and other lodging places	6,030	236,336	4,538	24,341	3,245	36,795	9,606	2,500	25,138	20.1	28.3	24.9	33.6	32.9	31.2
Personal services	59,981	844,121	37,088	42,971	16,562	219,366	146,317	47,568	167,242	6.4	12.9	15.0	22.0	11.3	25.1
Business services	104,280	1,472,777	56,386	76,809	19,537	245,875	382,052	68,951	452,331	4.6	9.6	16.3	22.4	7.8	12.9
Automobile repair and services	21,595	974,076	17,640	38,694	10,036	207,574	91,228	14,034	121,126	10.4	15.3	16.2	21.6	15.3	24.9
Amusement and recreation services, except motion pictures	30,274	395,013	19,631	29,299	5,629	32,192	19,070	13,746	83,128	8.6	14.1	15.0	30.9	13.1	13.2
Medical and health services	51,168	2,594,405	35,240	64,118	23,107	388,780	1119,227	44,928	1,134,577	5.8	5.7	8.6	9.5	5.1	26.0
Offices of physicians	17,707	1,208,471	13,572	22,021	9,028	163,837	611,127	15,190	617,403	8.1	7.5	10.6	15.6	6.6	38.2
Offices of dentists	10,480	829,287	8,329	20,826	7,773	152,644	329,156	10,170	329,400	11.9	10.9	16.3	12.6	10.2	74.1
Other medical services	22,981	556,647	13,339	21,271	6,306	72,299	178,944	19,568	187,774	9.9	13.3	17.3	25.8	12.7	36.1
Legal services	19,645	680,470	14,109	20,694	9,054	100,807	281,934	15,326	303,574	10.0	11.7	25.9	21.1	10.4	31.2
Other services	142,720	1,764,075	76,884	61,441	25,955	192,492	481,617	95,871	564,445	4.0	8.1	10.0	15.2	6.9	10.6
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Colorado															
All industries	173,286	4,974,571	110,714	233,037	64,951	568,821	656,680	117,616	692,214	4.9	6.6	10.3	12.9	7.0	10.4
All nonfarm industries	133,469	3,880,035	79,934	127,950	45,713	479,722	575,766	93,390	696,273	4.4	6.4	10.2	13.1	6.2	12.6
Agriculture, forestry, and fishing	43,099	1,148,042	33,120	108,674	20,262	95,895	89,679	25,901	209,307	14.2	18.5	18.6	39.5	21.5	16.1
Farms	39,817	1,094,636	30,780	105,087	19,238	89,099	80,914	24,226	195,941	15.2	19.2	19.1	42.2	22.8	16.7
Field crop	18,792	504,867	15,331	61,596	9,951	26,038	148,712	16,739	164,559	23.0	22.9	25.5	34.6	26.3	40.8
Livestock	16,998	384,720	12,257	27,820	7,148	13,413	−69,592	6,153	18,233	23.6	15.4	20.3	24.8	36.4	19.6
Other	4,027	205,049	3,192	15,671	2,139	49,648	1,794	(*)	(*)	34.9	80.8	71.6	73.3	(*)	46.9
Other agriculture, forestry, and fishing	3,282	51,406	2,340	3,587	(*)	(*)	8,765	(*)	(*)	26.3	45.5	40.4	(*)	(*)	50.1
Mining	1,103	62,471	679	2,922	292	5,615	1,277	234	12,678	34.4	19.9	25.5	49.7	15.6	37.9
Construction	16,222	655,913	10,813	22,155	9,508	159,746	64,232	11,823	80,002	12.4	18.6	26.3	32.9	18.6	41.2
General building contractors and operative builders	3,861	200,434	2,433	2,290	2,173	51,240	15,866	2,787	22,362	25.1	33.2	45.0	75.6	34.5	73.3
Special trade contractors	11,276	410,318	7,522	18,596	6,477	99,064	42,645	8,271	51,288	14.9	23.5	30.3	34.7	23.2	50.9
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	4,049	127,232	2,929	3,293	1,550	27,559	18,491	3,102	22,117	25.3	34.2	31.6	45.7	34.0	45.8
Transportation, communication, electric, gas, and sanitary services	4,383	180,156	3,213	15,513	1,264	20,611	25,519	3,048	27,326	23.6	35.6	37.4	46.2	31.9	43.6
Trucking and warehousing	3,277	167,180	2,563	14,943	(*)	(*)	21,171	2,283	22,373	27.4	38.0	38.8	(*)	35.4	55.9
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	36,664	1,640,745	20,279	22,989	13,603	116,668	121,533	23,425	156,190	8.0	10.1	14.5	15.3	12.5	23.4
Wholesale trade	6,608	473,648	2,843	4,096	2,289	16,371	34,833	4,916	39,594	18.4	16.5	24.0	30.2	22.4	55.9
Retail trade	29,058	1,148,714	16,482	18,397	10,998	99,575	83,785	18,010	113,200	9.1	12.7	17.3	17.2	15.2	26.1
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	2,826	340,658	2,182	2,411	2,005	17,871	22,240	2,229	23,134	28.6	25.4	32.6	34.5	32.2	87.6
Eating and drinking places	3,409	226,979	2,812	7,854	3,071	47,135	12,709	2,415	22,998	25.2	29.0	34.4	30.3	35.5	60.3
Direct selling organizations	7,231	18,174	(*)	(*)	(*)	(*)	2,522	4,353	3,768	19.1	31.9	(*)	(*)	33.5	46.5
Other retail trade	14,480	528,119	9,856	7,495	5,442	31,948	45,393	8,439	61,686	12.7	18.0	19.2	21.9	21.2	28.6
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	16,049	167,681	7,426	4,163	1,817	3,155	53,742	11,987	63,686	17.5	29.6	25.7	30.6	20.7	21.8
Finance	630	17,704	383	65	(*)	(*)	5,396	(*)	(*)	57.4	62.7	52.1	(*)	(*)	34.0
Insurance agents, brokers, and service	3,185	39,547	(*)	(*)	(*)	(*)	21,015	(*)	(*)	28.3	34.2	(*)	(*)	(*)	53.3
Real estate	12,234	110,430	5,169	3,387	1,091	1,764	27,331	9,243	32,233	21.5	42.0	28.8	32.2	24.7	26.9
Services	51 17	994,431	32,255	53,328	16,655	139,572	282,207	38,096	320,908	6.8	10.5	17.5	17.5	9.8	24.7
Hotels and other lodging places	1,494	71,174	1,494	10,818	1,494	11,456	1,561	(*)	(*)	41.1	45.2	50.0	48.8	(*)	57.5
Personal services	9,996	78,615	6,569	7,475	2,568	15,049	19,275	6,859	22,537	15.9	27.6	38.7	43.0	28.1	39.2
Business services	12,603	166,095	5,191	11,388	2,107	14,779	32,258	10,032	42,416	13.5	29.2	52.6	57.1	22.4	60.3
Automobile repair and services	2,921	145,503	2,433	6,443	1,696	31,604	16,561	2,233	19,859	29.0	36.5	40.2	46.5	41.5	61.8
Amusement and recreation services, except motion pictures	4,437	43,064	2,840	3,362	1,009	3,395	−6,000	1,925	4,192	22.9	29.5	36.3	42.2	42.5	51.4
Medical and health services	5,121	247,871	3,715	5,660	3,000	32,916	131,219	4,808	132,145	17.5	17.1	23.1	24.2	16.1	68.1
Offices of physicians	3,264	170,292	2,358	2,929	2,181	21,517	95,046	2,951	95,972	20.5	18.7	24.9	26.0	18.8	68.1
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	2,238	69,872	1,967	1,332	1,200	7,031	37,184	2,127	37,273	30.9	29.6	40.4	34.4	29.9	98.2
Other services	12,907	172,237	8,046	6,850	3,381	23,342	50,149	9,609	53,483	13.4	25.6	25.5	55.2	21.7	39.7
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net Income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Connecticut															
All industries	107,453	3,622,580	66,266	131,610	34,003	357,637	617,692	77,220	706,405	4.7	7.9	13.6	13.0	6.3	14.6
All nonfarm industries	101,588	3,318,110	61,249	106,749	29,146	308,627	615,121	74,205	680,002	4.7	7.2	13.3	11.8	6.2	13.9
Agriculture, forestry, and fishing	7,982	369,832	6,591	31,893	5,421	58,996	19,371	4,567	44,239	25.2	44.6	37.2	50.3	36.1	37.3
Farms	5,865	304,470	5,017	24,861	4,657	49,010	2,571	3,015	26,403	32.2	53.1	43.6	59.4	51.2	38.9
Field crop	1,566	9,404	(*)	(*)	(*)	(*)	1,912	(*)	(*)	60.9	46.1	(*)	(*)	(*)	54.2
Livestock	3,397	145,768	3,375	16,476	3,281	21,365	935	(*)	(*)	43.9	47.3	51.9	65.3	(*)	55.2
Other	902	149,298	861	7,694	(*)	(*)	276	(*)	(*)	72.8	97.9	86.3	(*)	(*)	42.5
Other agriculture, forestry, and fishing	2,117	65,362	1,574	7,032	(*)	(*)	16,800	(*)	(*)	33.1	51.1	68.8	(*)	(*)	40.0
Mining	378	11,572	104	788	—	—	3,659	267	4,727	34.4	45.8	43.1		48.3	46.1
Construction	11,967	408,187	7,735	10,852	3,906	44,246	75,886	9,997	81,732	14.2	19.8	26.7	30.5	18.0	38.7
General building contractors and operative builders	1,545	199,375	1,425	2,015	(*)	(*)	18,568	1,057	21,332	36.0	34.3	41.3	(*)	34.0	67.5
Special trade contractors	9,882	181,029	5,998	7,406	3,401	32,072	53,218	8,401	55,660	15.8	22.4	32.9	35.5	22.2	52.3
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	1,669	29,051	(*)	(*)	(*)	(*)	4,544	(*)	(*)	37.1	57.8	(*)	(*)	(*)	67.8
Transportation, communication, electric, gas, and sanitary services	2,993	95,455	2,501	9,217	(*)	(*)	7,326	2,224	12,678	29.2	29.6	37.1	(*)	43.5	53.0
Trucking and warehousing	2,743	56,464	(*)	(*)	(*)	(*)	5,906	(*)	(*)	31.3	36.7	(*)	(*)	(*)	53.4
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	26,862	1,673,034	17,876	18,666	11,057	129,603	147,661	17,188	167,283	9.3	11.8	14.7	22.0	12.8	21.6
Wholesale trade	4,132	298,388	2,566	3,527	862	13,505	44,024	3,232	46,630	22.5	20.7	25.0	39.6	23.8	56.1
Retail trade	22,726	1,374,582	15,306	15,137	10,195	116,098	103,591	13,952	120,607	10.2	13.7	17.2	24.1	15.2	23.4
Food stores	2,332	188,653	2,104	1,897	1,158	19,738	7,286	1,386	10,312	31.5	37.0	43.6	71.5	42.9	59.3
Automotive dealers and service stations	2,851	345,759	1,603	2,216	1,456	21,234	23,470	2,262	25,863	27.4	27.2	38.5	32.4	32.9	54.5
Eating and drinking places	2,523	159,814	1,951	3,509	1,808	23,150	19,789	(*)	(*)	30.7	37.2	47.1	45.6	(*)	57.2
Direct selling organizations	4,469	35,141	(*)	(*)	(*)	(*)	5,703	(*)	(*)	24.3	52.6	(*)	(*)	(*)	40.3
Other retail trade	10,551	645,215	8,037	7,204	4,926	51,488	47,343	7,173	55,496	14.9	20.6	22.4	40.0	20.6	37.3
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)
Finance, insurance, and real estate	12,839	211,547	5,687	19,231	1,240	3,815	61,264	9,478	70,237	12.9	21.3	43.8	37.2	19.7	27.0
Finance	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Insurance agents, brokers, and service	2,264	45,614	1,468	1,052	(*)	(*)	23,238	2,264	23,238	31.3	31.1	44.7	(*)	37.2	—
Real estate	10,294	152,267	4,166	18,141	629	1,673	35,925	6,938	43,801	14.4	27.6	46.4	55.9	24.2	28.4
Services	42,409	823,820	24,915	40,259	10,678	108,258	298,074	32,137	320,198	7.1	9.9	22.3	15.3	9.0	29.9
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	4,281	50,599	2,628	2,332	(*)	(*)	15,818	3,781	17,659	23.6	34.5	56.5	(*)	33.6	78.4
Business services	9,371	102,898	4,040	9,886	1,521	14,705	45,670	7,021	48,341	15.3	22.4	70.0	46.3	21.5	29.6
Automobile repair and services	1,192	44,185	1,191	1,165	(*)	(*)	5,639	(*)	(*)	44.3	45.8	41.7	(*)	(*)	94.4
Amusement and recreation services except motion pictures	3,858	42,756	2,111	2,505	(*)	(*)	2,542	2,565	6,802	24.8	47.6	41.4	(*)	39.1	46.4
Medical and health services	7,051	271,567	4,424	5,701	2,552	32,643	136,533	6,689	137,093	16.2	15.4	18.9	21.6	14.3	35.7
Offices of physicians	2,170	121,942	1,781	2,186	1,079	11,688	70,821	1,854	71,066	21.3	19.1	25.4	29.1	18.9	81.6
Offices of dentists	1,608	74,189	1,288	1,534	1,016	10,800	36,353	1,608	36,353	34.7	29.8	39.3	38.9	29.3	—
Other medical services	3,273	75,436	1,355	1,981	457	10,155	29,359	3,227	29,674	26.9	35.9	35.2	44.5	32.4	4.2
Legal services	1,964	80,958	1,238	1,477	1,595	14,485	43,681	1,876	43,864	28.5	27.5	35.7	31.6	26.9	71.8
Other services	13,848	185,201	8,282	9,186	2,664	27,892	51,629	8,479	58,059	12.5	24.5	28.2	39.2	21.0	25.4
Nature of business not allocable	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Delaware															
All industries	20,686	728,490	14,467	37,791	8,229	80,793	107,802	15,426	129,086	6.1	9.0	17.7	11.1	7.6	17.6
All nonfarm industries	16,894	577,655	11,129	19,800	6,145	69,573	84,307	12,678	101,978	4.8	6.9	8.8	11.2	8.4	20.7
Agriculture, forestry, and fishing	4,312	159,703	3,772	18,414	2,336	15,538	24,953	2,934	29,308	22.5	32.8	35.1	36.4	25.1	20.7
Farms	3,792	150,835	3,338	17,991	2,084	11,220	23,495	2,748	27,108	25.4	34.5	36.0	39.5	26.9	24.1
Field crop	2,817	122,619	2,418	14,459	1,309	9,169	18,036	2,161	18,983	32.4	41.7	44.0	47.9	32.0	57.2
Livestock	749	17,753	704	2,292	561	1,065	2,519	(*)	(*)	36.5	39.8	42.6	29.4	(*)	31.8
Other	226	(*)	(*)	(*)	(*)	(*)	2,940	(*)	(*)	63.3	(*)	(*)	(*)	(*)	14.3
Other agriculture, forestry, and fishing	520	8,868	434	423	252	4,318	1,458	(*)	(*)	24.0	55.2	34.0	81.1	(*)	31.5
Mining	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Construction	1,984	72,344	1,349	3,254	1,158	19,723	8,555	1,486	10,769	13.7	19.7	25.3	25.6	19.1	39.1
General building contractors and operative builders	395	21,684	355	649	(*)	(*)	1,567	(*)	(*)	30.3	40.2	43.6	(*)	(*)	64.7
Special trade contractors	1,476	49,092	994	2,605	804	12,383	6,889	1,177	8,457	16.0	22.8	29.7	30.3	22.0	50.3
Other construction	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
Manufacturing	545	13,830	436	1,050	367	2,019	1,703	435	2,111	26.2	53.5	61.0	61.8	37.9	48.1
Transportation, communication, electric, gas, and sanitary services	1,295	29,190	1,042	3,813	455	2,214	5,312	1,014	6,150	16.8	21.7	25.3	48.2	22.8	50.4
Trucking and warehousing	963	24,125	835	3,314	(*)	(*)	3,547	760	4,220	19.9	24.9	28.5	(*)	27.3	61.5
Other	332	5,065	(*)	(*)	(*)	(*)	1,765	(*)	(*)	31.1	39.4	(*)	(*)	(*)	51.4
Wholesale and retail trade	4,500	305,288	2,856	3,669	1,741	21,283	20,942	3,345	26,485	8.6	10.6	12.9	14.9	11.8	61.0
Wholesale trade	655	47,128	344	690	(*)	(*)	2,278	416	5,907	25.5	28.2	39.6	(*)	25.7	91.5
Retail trade	3,845	258,160	2,512	2,979	1,581	20,403	18,664	2,929	20,578	9.1	11.4	12.9	15.4	13.4	33.2
Food stores	379	41,698	285	383	225	1,885	1,363	312	1,914	29.0	25.1	25.7	29.6	32.8	91.5
Automotive dealers and service stations	660	95,372	548	717	411	5,937	4,558	531	5,171	20.5	21.6	28.0	26.0	26.4	50.9
Eating and drinking places	432	37,984	432	640	324	6,420	3,257	398	3,324	26.8	30.4	34.7	34.3	33.9	98.5
Direct selling organizations	1,016	5,171	(*)	(*)	(*)	(*)	1,574	697	1,761	18.7	34.2	(*)	(*)	51.5	56.0
Other retail trade	1,358	77,935	968	1,106	489	6,053	7,912	991	8,408	15.2	18.2	19.2	25.3	21.4	38.6
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance insurance, and real estate	1,273	16,508	390	1,200	176	1,273	2,287	791	4,929	24.8	19.7	12.5	43.2	28.6	21.0
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,091	13,018	326	1,175	(*)	(*)	1,917	675	3,047	28.3	22.2	42.7	(*)	34.5	40.4
Services	6,591	129,579	4,528	6,339	1,996	18,743	43,676	5,251	48,857	7.7	12.1	13.6	17.0	9.8	14.6
Hotels and other lodging places	170	5,352	(*)	(*)	(*)	(*)	1,007	(*)	(*)	41.2	40.8	(*)	(*)	(*)	50.0
Personal services	1,339	13,610	785	453	266	1,850	3,273	1,161	3,488	17.2	48.2	50.7	73.9	29.0	60.7
Business services	857	8,708	474	598	159	1,182	2,996	611	3,220	18.8	33.4	40.4	73.0	29.8	44.1
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	954	10,654	654	1,528	315	1,657	−2,278	472	1,397	18.9	36.6	25.5	36.8	46.2	17.3
Medical and health services	1,064	52,923	788	1,648	624	7,900	26,156	1,028	26,589	14.4	19.9	30.1	25.6	14.5	77.5
Offices of physicians	586	30,335	506	891	382	4,725	16,751	550	17,184	16.8	15.7	28.0	28.6	14.8	77.5
Offices of dentists	153	7,063	(*)	(*)	(*)	(*)	3,469	153	3,469	37.2	36.5	(*)	(*)	38.3	—
Other medical services	325	15,525	(*)	(*)	(*)	(*)	5,936	325	5,936	31.7	58.2	(*)	(*)	43.9	—
Legal services	159	5,333	92	61	(*)	(*)	3,095	122	3,128	36.3	38.9	50.4	(*)	37.2	38.1
Other services	1,723	25,592	1,324	953	373	3,938	8,051	1,445	8,346	18.4	27.2	31.3	39.9	22.1	36.8
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
District of Columbia															
All industries	17,906	337,704	8,805	10,557	4,025	43,600	91,313	11,886	108,338	4.7	9.8	11.4	12.2	5.8	16.9
All nonfarm industries	17,694	335,545	8,643	9,902	3,901	43,229	92,497	11,840	107,823	4.8	9.9	12.1	12.3	5.8	18.6
Agriculture, forestry, and fishing	273	3,556	167	662	181	716	—643	82	1,110	18.8	42.2	19.5	48.5	58.0	25.2
Farms	212	2,159	162	655	124	371	—1,184	46	515	15.7	29.9	19.7	24.4	51.6	26.0
Field crop	90	1,457	59	310	42	153	—350	(*)	(*)	25.9	42.7	36.2	50.4	(*)	51.3
Livestock	74	599	73	239	60	149	—589	(*)	(*)	25.1	26.9	23.8	22.0	(*)	22.8
Other	48	(*)	30	106	(*)	(*)	—245	(*)	(*)	31.2	(*)	20.9	(*)	(*)	38.6
Other agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	54	1,219	47	162	—	—	—410	23	274	18.5	18.2	30.8	—	25.2	35.9
Construction	526	10,627	(*)	(*)	(*)	(*)	2,445	494	2,472	26.9	22.2	(*)	(*)	32.9	98.5
General building contractors and operative builders	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Special trade contractors	348	7,438	(*)	(*)	(*)	(*)	1,647	(*)	(*)	33.5	23.4	(*)	(*)	(*)	98.5
Other construction	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	3,343	15,391	1,627	2,044	(*)	(*)	2,000	1,987	3,869	10.6	18.5	22.5	(*)	21.9	23.2
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	3,020	10,022	1,394	1,259	(*)	(*)	994	1,772	2,543	11.2	15.3	19.8	(*)	24.0	24.5
Wholesale and retail trade	1,946	100,660	899	814	687	10,207	5,785	1,011	7,624	17.7	29.5	30.3	32.9	25.5	26.3
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	1,634	96,909	634	806	642	10,203	4,468	838	6,244	20.1	30.6	30.6	32.9	28.0	27.1
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	359	557	(*)	(*)	(*)	(*)	(*)	(*)	(*)	32.0	44.5	(*)	(*)	(*)	(*)
Other retail trade	822	18,847	237	197	276	2,515	647	410	1,805	34.3	34.5	52.1	33.4	39.3	36.0
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	1,262	12,514	774	614	55	1,721	4,933	626	6,198	16.8	16.0	20.8	38.5	18.6	26.7
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	78	1,853	(*)	(*)	(*)	(*)	850	(*)	(*)	46.6	18.1	(*)	(*)	(*)	—
Real estate	1,074	9,233	658	579	13	1,387	3,457	442	4,654	18.6	20.1	21.9	47.7	23.3	28.2
Services	9,997	185,371	5,156	6,115	2,578	25,634	78,039	7,528	85,785	5.8	7.0	17.5	14.2	6.6	26.7
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	1,528	12,132	654	487	338	1,953	3,356	1,180	3,863	20.6	24.5	29.8	51.3	26.2	47.7
Business services	2,516	34,001	1,197	827	428	3,739	14,127	1,929	15,918	10.6	17.5	16.5	33.9	15.1	39.6
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	330	8,363	162	1,378	(*)	(*)	—897	211	2,581	33.2	34.7	69.4	(*)	63.9	54.1
Medical and health services	1,330	56,086	930	1,626	649	8,857	27,836	1,254	27,857	14.1	12.5	19.1	21.2	12.1	45.2
Offices of physicians	649	38,691	520	864	420	5,601	20,279	640	20,287	16.9	13.6	18.5	20.9	12.9	72.2
Offices of dentists	173	10,320	146	278	146	2,946	3,770	113	3,777	37.4	41.3	48.9	49.3	48.8	72.6
Other medical services	508	7,075	264	484	(*)	(*)	3,787	501	3,793	27.2	27.2	47.4	(*)	28.2	92.6
Legal services	1,445	41,876	685	869	668	4,692	23,140	1,156	23,672	13.2	14.1	23.4	26.3	12.3	32.8
Other services	2,720	25,901	1,435	763	325	4,149	9,168	1,693	10,558	10.7	17.8	27.3	52.7	15.0	27.8
Nature of business not allocable	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Florida															
All industries	370,400	9,760,631	222,680	430,436	105,141	1,149,944	1,365,187	248,385	1,851,924	2.9	4.9	7.1	8.3	3.9	7.4
All nonfarm industries	318,434	8,634,748	184,193	303,637	84,743	969,388	1,416,609	228,607	1,711,751	2.7	4.3	5.5	7.7	3.8	6.9
Agriculture, forestry, and fishing	65,837	1,418,227	49,961	147,061	24,748	242,758	64	29,214	203,586	10.4	20.9	17.6	26.3	14.9	14.5
Farms	51,966	1,125,883	38,487	126,799	20,398	180,556	−51,422	19,778	140,173	12.7	25.7	20.2	32.7	19.8	15.4
Field crop	11,391	362,881	9,143	22,870	6,901	53,658	34,126	7,599	52,630	24.4	52.7	38.9	64.1	32.2	37.5
Livestock	20,730	338,437	13,746	65,840	8,162	53,906	−103,638	5,941	20,061	21.5	35.9	34.2	62.7	37.6	21.9
Other	19,845	424,565	15,598	38,089	5,335	72,992	18,088	6,238	67,482	20.2	42.5	22.1	46.6	30.6	18.4
Other agriculture, forestry, and fishing	13,871	292,344	11,474	20,262	4,350	62,202	51,486	9,436	63,413	13.5	20.5	18.8	39.2	19.5	25.2
Mining	949	22,659	526	626	(*)	(*)	3,079	854	5,328	43.0	29.7	30.6	(*)	33.6	18.7
Construction	42,632	1,084,277	24,346	34,657	16,311	202,876	156,793	34,034	178,012	7.7	12.5	14.9	19.8	11.4	29.4
General building contractors and operative builders	4,670	306,731	2,831	4,475	2,612	65,131	22,652	2,867	26,000	22.0	28.2	32.9	42.0	33.4	39.2
Special trade contractors	32,860	677,128	19,006	24,126	12,107	125,854	114,568	26,805	131,577	8.8	14.6	17.7	21.8	13.1	35.8
Other construction	5,102	100,418	2,509	6,056	1,592	11,891	19,573	4,362	20,435	22.7	34.4	41.4	68.3	29.9	52.5
Manufacturing	6,431	125,880	5,074	9,440	2,136	19,047	17,055	4,443	24,993	19.6	24.3	45.6	39.5	30.9	35.3
Transportation, communication, electric, gas, and sanitary services	11,751	224,614	6,739	27,470	2,485	31,594	42,360	9,939	49,271	14.5	22.7	26.7	51.3	21.9	43.4
Trucking and warehousing	7,554	179,425	5,192	25,004	(*)	(*)	33,845	6,594	38,896	18.4	27.4	29.1	(*)	25.8	55.9
Other	4,197	45,189	1,547	2,466	(*)	(*)	8,515	3,345	10,375	23.4	30.0	40.1	(*)	37.3	54.7
Wholesale and retail trade	81,410	4,353,054	46,747	66,501	28,996	373,099	298,927	53,626	373,653	5.4	7.1	9.7	11.4	7.9	15.4
Wholesale trade	13,837	742,496	5,861	8,411	2,195	32,297	82,091	10,300	92,993	12.5	14.2	21.1	28.9	14.5	33.3
Retail trade	64,051	3,577,011	39,199	56,608	26,800	340,756	211,767	40,851	273,765	6.1	8.2	10.8	12.2	9.5	17.6
Food stores	5,465	475,541	4,265	7,668	2,693	34,998	20,461	4,188	27,088	20.9	23.1	38.0	36.0	27.4	71.6
Automotive dealers and service stations	7,328	1,205,458	4,979	8,757	5,009	85,164	53,161	5,385	57,625	16.5	15.3	21.1	21.3	20.6	33.3
Eating and drinking places	10,046	543,401	7,681	15,299	7,159	101,894	23,701	6,452	45,569	15.6	20.4	21.6	25.7	23.8	36.4
Direct selling organizations	12,743	76,205	3,101	757	(*)	(*)	9,609	7,065	14,253	14.1	26.4	49.0	(*)	29.1	32.2
Other retail trade	28,469	1,276,406	19,173	24,127	11,339	111,665	104,815	17,761	129,230	9.2	12.9	15.9	20.3	14.5	21.8
Wholesale and retail trade not allocable	3,522	33,547	(*)	(*)	(*)	(*)	5,069	2,475	6,895	26.6	40.9	(*)	(*)	46.1	42.4
Finance, insurance, and real estate	45,335	580,990	21,953	39,562	2,376	17,009	178,861	27,960	249,151	7.0	9.9	13.4	21.2	10.5	13.4
Finance	1,620	21,470	859	691	(*)	(*)	−1,014	1,103	6,505	37.6	37.0	77.1	(*)	46.4	24.3
Insurance agents, brokers, and service	7,718	158,494	3,431	2,584	983	8,184	83,541	5,601	86,982	16.2	18.6	27.0	34.1	19.3	39.6
Real estate	35,997	401,026	17,663	36,287	1,376	8,499	96,334	21,256	155,664	8.0	12.2	14.4	26.6	12.7	15.4
Services	115,698	1,949,403	67,314	105,064	28,015	263,150	667,428	87,968	767,239	4.4	6.5	9.2	13.3	6.0	11.7
Hotels and other lodging places	4,985	126,070	4,312	22,121	2,477	11,257	−5,732	2,456	13,122	20.9	29.0	24.9	33.3	37.3	28.5
Personal services	18,217	187,120	11,842	10,754	4,807	33,886	42,582	14,670	51,276	11.9	17.8	26.2	30.0	18.5	40.5
Business services	26,707	250,035	13,214	15,866	3,045	37,661	94,878	21,310	111,333	9.3	19.2	27.4	51.9	13.4	28.8
Automobile repair and services	5,382	130,372	2,801	6,308	(*)	(*)	15,923	4,032	19,465	21.3	41.1	41.7	(*)	35.1	51.4
Amusement and recreation services, except motion pictures	11,623	126,975	5,825	10,943	2,232	12,280	7,072	7,595	28,698	14.9	26.0	29.4	34.7	23.8	22.0
Medical and health services	16,064	654,103	9,292	19,053	7,201	82,188	327,092	14,046	332,078	10.6	9.6	16.3	11.9	9.4	40.3
Offices of physicians	6,007	321,500	4,751	9,856	3,427	36,962	171,411	5,044	175,229	15.2	12.4	24.3	18.2	11.9	44.8
Offices of dentists	3,070	187,702	2,494	5,060	2,449	26,616	90,478	3,070	90,478	22.6	20.7	31.5	22.3	20.6	—
Other medical services	6,987	144,901	2,047	4,137	1,325	18,610	65,203	5,932	66,371	17.9	19.8	27.8	21.5	21.2	90.3
Legal services	5,318	156,670	4,305	4,776	2,390	22,451	80,148	4,772	85,316	17.9	17.1	26.1	26.3	17.2	63.8
Other services	27,402	318,058	15,723	15,243	4,704	34,243	105,465	19,087	125,951	9.1	17.2	18.8	29.9	17.6	27.1
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Georgia															
All industries	228,225	7,543,946	145,648	340,371	95,659	797,277	734,843	151,339	1,017,061	4.7	5.6	10.8	8.8	5.7	11.1
All nonfarm industries	156,777	6,452,959	92,054	196,971	59,746	712,664	728,483	117,535	862,880	3.8	5.7	9.1	9.3	5.3	10.9
Agriculture, forestry, and fishing	74,056	1,117,776	54,943	145,665	37,198	89,138	9,762	35,287	162,243	12.0	18.7	21.9	26.1	22.4	16.2
Farms	71,448	1,090,987	53,594	143,400	35,913	84,613	6,360	33,804	154,181	12.3	19.1	22.3	27.3	23.4	18.7
Field crop	23,319	661,261	14,850	84,866	13,467	49,639	81,467	15,629	102,848	20.5	29.2	35.0	42.5	32.6	32.1
Livestock	39,290	293,643	31,394	43,078	18,942	16,716	−68,572	15,192	34,167	18.0	20.2	24.5	24.0	35.1	24.8
Other	8,839	136,083	7,350	15,456	3,504	18,258	−6,535	2,983	17,166	24.0	38.5	32.0	46.8	35.7	36.1
Other agriculture, forestry, and fishing	2,608	26,789	1,349	2,265	1,285	4,525	3,402	1,483	8,062	29.9	48.4	37.4	54.3	54.5	39.0
Mining	128	(*)	(*)	(*)	—	—	−1,709	(*)	(*)	49.8	(*)	(*)	—	(*)	75.2
Construction	24,533	841,629	13,766	42,467	10,804	154,767	95,196	20,402	112,818	10.0	16.3	29.6	24.7	14.2	36.1
General building contractors and operative builders	4,287	425,402	3,714	6,376	2,695	58,540	22,713	3,307	34,602	23.9	23.6	30.2	32.6	29.8	51.5
Special trade contractors	16,688	204,610	8,209	16,565	6,327	36,532	59,503	13,778	63,609	12.3	21.2	32.7	30.9	17.7	41.7
Other construction	3,558	211,617	1,843	19,526	1,582	59,695	12,980	3,317	14,607	26.0	39.2	57.3	52.1	32.6	14.5
Manufacturing	4,900	298,435	3,944	18,217	3,231	76,790	38,845	4,184	40,642	21.5	25.9	31.5	36.6	26.2	32.2
Transportation, communication, electric, gas, and sanitary services	8,910	139,430	4,754	21,234	2,115	7,239	15,631	6,946	26,180	16.4	25.0	33.4	42.0	24.4	43.9
Trucking and warehousing	7,034	127,531	4,208	19,872	2,106	7,165	15,388	5,726	23,408	18.5	27.0	34.4	42.4	26.7	51.4
Other	1,876	11,899	(*)	(*)	(*)	(*)	243	(*)	(*)	36.2	43.7	(*)	(*)	(*)	83.3
Wholesale and retail trade	52,093	3,841,192	31,931	53,184	22,630	254,096	204,149	35,806	251,081	6.7	8.0	10.2	10.3	9.9	19.1
Wholesale trade	9,452	911,854	5,317	12,562	3,006	48,561	65,430	6,780	81,811	15.0	14.2	18.4	21.8	16.0	33.3
Retail trade	39,684	2,889,310	25,848	39,794	19,369	203,763	128,874	26,523	168,792	7.8	9.6	12.2	11.7	12.0	23.6
Food stores	5,712	653,560	4,114	8,494	2,291	35,286	21,900	4,016	28,525	19.5	18.9	26.2	22.0	23.9	62.4
Automotive dealers and service stations	7,753	1,148,753	5,718	8,572	6,440	79,343	57,794	6,780	66,521	16.6	16.7	20.3	19.3	21.4	51.7
Eating and drinking places	4,118	235,834	3,347	8,393	3,180	42,222	10,283	1,942	16,582	24.1	28.9	28.6	31.2	38.4	42.5
Direct selling organizations	7,775	34,524	(*)	(*)	(*)	(*)	936	4,290	5,619	19.7	40.0	(*)	(*)	36.1	62.6
Other retail trade	14,326	816,639	11,077	14,023	6,610	46,257	37,961	9,495	51,545	13.0	17.0	22.6	21.9	20.9	43.7
Wholesale and retail trade not allocable	2,957	40,028	(*)	(*)	(*)	(*)	9,845	2,503	10,478	29.0	62.7	(*)	(*)	62.8	99.8
Finance, insurance, and real estate	13,041	221,565	6,667	12,055	2,686	14,023	57,925	9,390	72,775	13.5	16.9	32.6	28.2	18.5	15.6
Finance	(*)	(*)	—	—	—	—	(*)	—	—	(*)	(*)	—	—	—	(*)
Insurance agents, brokers, and service	3,461	61,081	1,298	851	(*)	(*)	25,892	2,897	27,770	25.6	29.5	40.0	(*)	33.7	69.5
Real estate	9,576	160,404	5,369	11,204	1,808	7,358	32,994	6,493	45,005	15.9	20.5	34.9	38.4	21.6	14.3
Services	50,066	1,077,386	29,257	47,244	16,568	200,850	314,242	38,856	340,163	6.8	10.7	13.4	18.7	8.3	18.6
Hotels and other lodging places	564	43,280	(*)	(*)	(*)	(*)	−629	(*)	(*)	68.0	39.5	(*)	(*)	(*)	35.6
Personal services	11,599	212,124	6,392	6,891	3,479	66,715	30,508	9,153	34,957	14.6	36.1	44.1	44.7	22.8	44.7
Business services	11,179	80,590	5,136	7,587	1,421	2,534	28,079	9,215	32,721	14.4	22.0	41.1	48.1	23.1	40.6
Automobile repair and services	4,781	190,859	3,529	4,880	3,220	41,643	20,165	3,745	24,005	23.0	29.4	32.4	36.9	31.4	78.8
Amusement and recreation services, except motion pictures	3,570	18,297	2,184	2,375	(*)	(*)	1,739	(*)	(*)	27.5	35.8	36.1	(*)	(*)	38.9
Medical and health services	4,084	317,039	3,546	8,229	3,335	44,144	165,812	3,808	166,430	16.7	13.0	24.3	15.4	12.3	78.7
Offices of physicians	1,367	147,825	1,208	3,268	1,135	20,603	85,150	1,319	85,289	18.2	17.1	24.2	21.1	16.1	65.1
Offices of dentists	1,427	103,380	1,427	3,527	1,417	18,893	46,933	1,199	47,412	32.3	25.3	50.0	27.9	25.1	99.8
Other medical services	1,290	65,834	911	1,434	783	6,648	33,729	1,290	33,729	33.6	29.7	35.7	34.0	28.2	—
Legal services	1,961	41,986	1,217	1,866	1,019	5,438	19,406	1,195	20,865	32.6	33.4	43.2	46.2	33.7	63.8
Other services	12,328	173,211	6,697	6,739	3,395	35,845	49,162	9,623	53,132	14.1	24.1	32.8	43.0	21.5	31.7
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Hawaii															
All industries	41,703	834,775	21,568	27,662	6,824	90,157	150,593	29,997	182,745	4.4	5.8	6.7	9.3	5.2	11.3
All nonfarm industries	35,898	772,476	19,209	23,421	6,311	86,202	141,536	25,401	166,399	3.1	5.9	7.3	9.7	4.5	14.3
Agriculture, forestry, and fishing	6,718	71,113	3,082	5,055	705	5,339	11,514	5,252	19,461	21.8	24.6	14.7	16.5	29.6	9.8
Farms	5,805	62,299	2,359	4,241	513	3,955	9,057	4,596	16,346	25.1	27.6	16.6	14.3	34.6	10.1
Field crop	944	11,964	(*)	(*)	(*)	(*)	5,531	936	5,649	62.7	50.1	(*)	(*)	46.9	75.1
Livestock	1,848	31,411	789	2,535	33	2,059	−1,915	(*)	(*)	44.3	46.8	22.4	13.9	(*)	11.6
Other	3,013	18,924	1,364	1,480	256	1,518	5,441	1,963	6,603	34.8	35.3	25.8	28.4	56.2	17.7
Other agriculture, forestry, and fishing	913	8,814	723	814	(*)	(*)	2,457	656	3,115	19.7	34.7	28.4	(*)	34.8	40.8
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,648	79,105	1,044	1,769	821	12,382	12,575	1,415	14,193	14.3	18.3	25.8	34.1	17.5	38.8
General building contractors and operative builders	439	44,810	363	569	363	8,478	4,717	359	5,054	27.2	28.4	41.0	48.3	29.8	71.9
Special trade contractors	1,127	29,818	672	1,183	449	3,564	7,633	976	8,436	17.5	22.5	33.2	28.8	22.5	72.2
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	1,072	31,717	688	1,694	(*)	(*)	−647	506	2,961	23.2	46.7	61.1	(*)	33.8	80.6
Transportation, communication, electric, gas, and sanitary services	1,583	23,745	867	1,158	137	2,671	5,167	1,352	5,502	15.5	29.8	24.9	43.8	24.9	45.3
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	1,508	17,288	792	799	(*)	(*)	3,742	1,277	4,077	16.0	36.6	28.6	(*)	29.2	45.3
Wholesale and retail trade	10,980	357,680	4,907	6,219	1,734	35,468	25,157	6,257	32,394	6.0	10.3	14.1	17.3	10.4	16.5
Wholesale trade	2,107	50,228	847	1,020	175	3,076	5,005	1,418	6,358	18.6	21.3	36.3	37.7	20.3	36.9
Retail trade	7,665	272,976	3,525	4,606	1,369	29,523	17,738	4,077	22,800	6.5	12.4	16.5	19.9	13.0	20.3
Food stores	443	31,651	295	387	(*)	(*)	3,048	374	3,059	27.1	33.7	43.3	(*)	35.4	46.2
Automotive dealers and service stations	327	106,493	259	755	273	14,257	7,044	293	7,048	24.4	22.9	27.3	34.2	25.2	98.5
Eating and drinking places	489	41,125	448	1,410	315	6,388	1,399	336	2,589	24.8	32.2	41.0	34.6	36.7	45.3
Direct selling organizations	3,966	15,999	988	638	(*)	(*)	24	1,749	1,361	9.2	37.5	42.3	(*)	32.7	35.1
Other retail trade	2,440	77,708	1,535	1,416	648	6,210	6,223	1,325	8,743	11.7	19.9	22.8	31.1	20.9	29.3
Wholesale and retail trade not allocable	1,208	34,476	535	593	190	2,869	2,414	762	3,236	16.7	29.7	38.9	46.4	29.6	41.6
Finance, insurance, and real estate	5,015	45,230	2,375	2,582	326	1,576	16,579	3,496	20,949	8.9	11.7	13.5	39.5	13.2	23.4
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	1,738	16,755	806	608	(*)	(*)	7,782	1,444	8,531	17.9	22.8	24.3	(*)	22.5	44.8
Real estate	3,199	28,209	1,521	1,931	212	440	9,209	2,020	12,317	10.0	13.1	16.2	42.8	16.1	31.0
Services	14,641	225,897	9,568	9,155	2,785	29,371	80,065	11,709	87,008	4.7	6.6	8.7	10.8	6.2	15.9
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	2,221	22,331	1,454	692	356	3,417	6,772	1,989	7,089	12.9	26.3	24.2	42.5	20.7	56.5
Business services	3,031	27,462	1,365	2,244	288	1,165	9,114	2,385	10,374	10.6	18.6	27.1	16.5	16.5	33.2
Automobile repair and services	905	20,594	523	765	(*)	(*)	2,324	730	2,812	20.7	28.5	27.4	(*)	30.0	73.1
Amusement and recreation services, except motion pictures	1,157	8,548	840	362	(*)	(*)	2,273	889	3,489	17.9	21.4	31.3	(*)	26.6	50.7
Medical and health services	1,742	80,657	1,444	2,426	831	9,326	39,879	1,479	40,177	11.9	10.1	12.1	13.2	10.0	35.2
Offices of physicians	586	38,142	544	1,056	371	5,116	19,426	490	19,589	17.0	12.4	15.9	15.7	12.3	41.4
Offices of dentists	325	25,221	325	818	284	2,937	13,054	325	13,054	24.1	19.6	22.0	23.0	18.5	—
Other medical services	831	17,294	575	552	(*)	(*)	7,399	664	7,534	19.7	25.5	29.5	(*)	28.6	59.8
Legal services	412	20,148	366	582	255	3,150	8,205	356	8,429	22.8	24.4	31.6	32.7	22.6	70.2
Other services	5,143	40,117	2,547	1,547	641	5,769	11,479	3,879	14,098	8.1	15.3	16.5	30.2	13.0	26.0
Nature of business not allocable	(*)	—	(*)	(*)	—	—	(*)	—	—	(*)	—	(*)	—	—	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Idaho															
All industries	**69,825**	**2,503,964**	**51,455**	**185,228**	**32,154**	**234,960**	**275,624**	**45,563**	**378,239**	**4.0**	**4.9**	**7.9**	**6.8**	**5.2**	**10.2**
All nonfarm industries	**42,402**	**1,526,993**	**28,004**	**59,038**	**14,406**	**166,252**	**194,862**	**30,657**	**224,353**	**2.9**	**4.1**	**6.4**	**7.4**	**4.2**	**10.3**
Agriculture, forestry, and fishing	**29,222**	**995,922**	**25,036**	**129,787**	**18,230**	**70,436**	**81,611**	**15,412**	**157,581**	**8.9**	**10.6**	**10.9**	**14.5**	**10.9**	**13.3**
Farms	27,423	976,971	23,451	126,190	17,748	68,708	80,762	14,906	153,886	9.3	10.8	11.2	14.8	11.2	13.7
Field crop	10,827	486,997	9,897	66,943	7,851	34,661	94,595	7,626	116,617	13.8	13.5	14.5	17.8	13.1	19.2
Livestock	11,683	389,152	10,569	47,318	7,418	16,910	—15,211	5,153	22,961	14.0	20.0	20.6	32.0	30.0	19.2
Other	4,913	100,822	2,985	11,929	2,479	17,137	1,378	2,127	14,308	25.6	28.6	28.1	35.1	26.7	41.5
Other agriculture, forestry, and fishing	1,799	18,951	1,585	3,597	482	1,728	849	506	3,695	26.9	25.9	43.4	29.7	35.9	51.8
Mining	**125**	(*)	(*)	(*)	(*)	(*)	**184**	(*)	(*)	**47.7**	(*)	(*)	(*)	(*)	**51.4**
Construction	**7,677**	**271,201**	**5,049**	**10,695**	**3,308**	**46,203**	**47,958**	**7,022**	**49,814**	**6.9**	**10.3**	**13.5**	**17.6**	**10.2**	**38.3**
General building contractors and operative builders	1,758	108,492	1,183	3,346	861	18,525	14,007	1,669	14,148	14.1	17.7	25.8	35.5	16.2	73.8
Special trade contractors	5,204	121,956	3,261	4,281	2,065	21,928	27,613	4,728	26,850	8.5	13.8	16.1	20.5	11.7	52.8
Other construction	715	40,753	605	3,068	382	5,750	6,338	625	6,816	22.0	27.7	30.4	27.4	44.4	54.4
Manufacturing	**1,612**	**68,851**	**1,485**	**7,496**	**603**	**14,039**	**4,681**	**1,067**	**8,314**	**14.7**	**20.3**	**23.2**	**29.0**	**22.1**	**32.4**
Transportation, communication, electric, gas, and sanitary services	**2,443**	**79,922**	**2,072**	**6,980**	**673**	**11,205**	**7,674**	**1,606**	**10,239**	**13.1**	**16.8**	**18.6**	**29.8**	**18.6**	**26.5**
Trucking and warehousing	1,853	66,455	1,526	5,925	504	9,854	5,345	1,188	7,995	15.4	18.4	20.4	33.6	21.5	30.5
Other	590	13,467	546	1,055	(*)	(*)	1,829	418	2,244	24.6	42.1	44.1	(*)	36.5	41.5
Wholesale and retail trade	**11,600**	**838,633**	**7,232**	**15,281**	**5,036**	**69,776**	**50,985**	**7,745**	**60,474**	**5.3**	**6.1**	**9.1**	**10.3**	**7.5**	**17.2**
Wholesale trade	1,572	157,514	850	2,096	373	6,400	11,272	1,313	12,200	14.3	10.3	16.0	17.7	15.9	37.2
Retail trade	9,966	680,865	6,342	13,184	4,663	63,376	39,581	6,410	48,135	5.7	7.1	10.1	11.2	8.5	18.6
Food stores	978	159,755	914	2,514	671	7,386	5,731	587	7,314	17.1	15.1	27.4	16.0	20.1	45.7
Automotive dealers and service stations	1,192	181,982	1,084	1,893	902	11,655	9,392	858	9,962	15.4	14.5	18.1	18.0	17.8	43.4
Eating and drinking places	1,461	94,089	1,264	3,872	1,048	18,053	5,161	989	6,449	15.2	17.5	20.3	22.0	20.8	34.2
Direct selling organizations	2,756	11,130	507	168	181	220	735	1,575	1,504	11.8	27.6	39.6	93.1	32.9	38.6
Other retail trade	3,579	233,909	2,473	4,737	1,861	26,062	18,562	2,401	22,906	9.6	12.3	16.0	20.8	13.6	29.8
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Finance, insurance, and real estate	**4,067**	**52,491**	**2,299**	**3,409**	**726**	**1,606**	**24,405**	**2,927**	**27,246**	**9.6**	**13.2**	**23.0**	**47.0**	**12.9**	**31.9**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	934	14,050	536	722	330	311	7,657	797	7,753	19.2	22.7	40.5	56.0	24.9	70.0
Real estate	3,097	37,980	1,761	2,686	394	1,286	16,529	2,094	19,274	11.2	16.2	27.1	57.2	15.3	33.0
Services	**12,958**	**193,812**	**8,178**	**11,370**	**3,519**	**21,588**	**57,820**	**9,630**	**63,747**	**5.2**	**8.6**	**14.8**	**13.2**	**7.9**	**18.5**
Hotels and other lodging places	721	10,548	602	1,542	294	857	470	524	1,221	23.0	34.2	33.6	48.6	34.6	62.9
Personal services	2,723	19,312	1,702	1,301	607	1,735	4,918	2,047	5,355	11.9	21.8	27.8	35.5	22.4	42.7
Business services	2,055	15,606	599	337	450	1,955	6,300	1,700	7,215	13.4	18.3	24.0	35.7	19.7	38.1
Automobile repair and services	1,031	26,662	939	2,413	429	3,535	2,645	734	3,737	18.9	25.9	52.2	40.8	29.9	60.6
Amusement and recreation services, except motion pictures	1,209	8,974	779	1,576	(*)	(*)	—291	607	1,292	17.5	32.5	47.0	(*)	49.5	33.8
Medical and health services	1,227	63,239	1,004	1,897	781	9,423	29,733	1,171	29,867	14.4	13.7	19.3	17.4	12.8	76.0
Offices of physicians	395	27,341	336	421	279	4,928	15,264	384	15,293	19.9	18.5	22.2	26.2	17.0	49.4
Offices of dentists	333	21,385	333	830	293	3,494	9,388	333	9,388	26.3	24.6	32.9	26.5	24.1	—
Other medical services	499	14,513	335	646	(*)	(*)	5,081	454	5,186	26.5	32.5	35.1	(*)	32.7	98.9
Legal services	349	7,777	200	147	(*)	(*)	4,752	342	4,766	27.2	32.3	36.3	(*)	30.0	92.6
Other services	3,643	41,694	2,353	2,157	566	3,223	9,293	2,505	10,294	10.0	24.7	19.7	45.8	17.6	29.0
Nature of business not allocable	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Illinois															
All industries	**552,906**	**18,969,354**	**375,408**	**879,654**	**205,471**	**1,587,643**	**3,067,358**	**396,320**	**3,592,063**	**2.9**	**3.3**	**6.1**	**5.2**	**3.7**	**8.3**
All nonfarm industries	**372,716**	**14,732,678**	**232,729**	**385,395**	**115,551**	**1,479,343**	**2,224,946**	**282,274**	**2,488,572**	**2.5**	**3.4**	**5.9**	**5.5**	**3.3**	**7.2**
Agriculture, forestry, and fishing	**186,059**	**4,316,498**	**147,096**	**500,398**	**91,161**	**116,612**	**852,235**	**117,754**	**1,122,672**	**7.1**	**8.9**	**9.8**	**13.1**	**9.1**	**14.4**
Farms	180,190	4,236,676	142,679	494,259	89,920	108,300	842,412	114,046	1,103,491	7.3	9.0	9.9	13.8	9.3	14.9
Field crop	123,878	2,657,023	94,262	329,688	60,908	61,908	708,086	89,595	849,339	8.6	10.5	11.7	18.3	10.6	23.3
Livestock	40,479	1,501,669	40,031	154,478	27,398	43,024	128,902	18,966	229,631	15.4	17.2	19.5	22.5	20.5	20.2
Other	15,833	77,984	8,386	10,093	1,614	3,368	5,424	5,485	24,521	28.5	62.7	26.2	25.9	58.5	18.9
Other agriculture, forestry, and fishing	5,869	79,822	4,417	6,139	1,241	8,312	9,823	3,708	19,181	19.3	28.3	23.9	40.6	37.3	25.1
Mining	**3,067**	**148,239**	**1,966**	**8,802**	**793**	**13,967**	**8,910**	**1,719**	**20,623**	**23.9**	**22.8**	**26.0**	**45.9**	**19.1**	**19.4**
Construction	**40,690**	**1,672,985**	**28,345**	**66,250**	**16,046**	**285,655**	**203,494**	**34,400**	**242,177**	**7.8**	**10.7**	**20.9**	**15.5**	**10.3**	**23.6**
General building contractors and operative builders	6,875	547,396	4,655	7,737	3,792	66,688	32,759	5,380	49,415	18.1	19.1	23.9	25.3	21.3	34.2
Special trade contractors	32,746	1,026,112	22,848	50,697	11,751	209,727	160,943	28,071	180,042	8.9	13.6	25.8	19.5	12.0	35.4
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	**10,285**	**476,881**	**9,022**	**17,677**	**4,767**	**107,514**	**82,004**	**6,629**	**90,247**	**14.7**	**21.3**	**21.7**	**24.8**	**19.3**	**34.7**
Transportation, communication, electric, gas, and sanitary services	**13,540**	**345,642**	**9,222**	**33,642**	**3,893**	**24,250**	**48,172**	**9,697**	**63,491**	**13.7**	**18.7**	**30.3**	**26.2**	**21.6**	**49.3**
Trucking and warehousing	9,631	297,221	6,995	30,996	3,076	20,963	36,920	7,139	51,173	16.2	21.2	32.8	29.2	25.3	52.9
Other	3,709	48,421	2,227	2,646	(*)	(*)	11,252	2,558	12,318	25.7	29.7	37.7	(*)	37.1	42.7
Wholesale and retail trade	**108,845**	**8,578,740**	**66,013**	**112,435**	**43,704**	**634,318**	**616,367**	**77,916**	**688,474**	**4.5**	**5.0**	**7.6**	**7.6**	**6.7**	**13.7**
Wholesale trade	15,724	2,290,278	9,407	21,050	4,894	84,457	199,640	13,281	207,994	11.2	7.9	16.1	17.5	14.7	22.8
Retail trade	91,104	6,154,705	55,234	88,987	37,732	533,465	399,494	63,490	462,044	5.0	6.2	8.8	8.4	7.3	15.4
Food stores	9,020	1,120,436	5,354	10,453	5,302	77,749	45,590	7,790	52,004	16.2	15.3	25.5	22.0	18.2	47.6
Automotive dealers and service stations	10,493	2,142,113	8,356	15,576	7,383	147,901	91,187	8,072	99,468	13.7	11.3	15.1	13.8	15.0	32.5
Eating and drinking places	17,263	1,039,738	14,394	29,183	11,423	164,599	69,461	11,977	92,564	11.9	13.9	16.4	17.2	16.6	33.1
Direct selling organizations	18,405	184,546	5,972	2,886	(*)	(*)	31,945	12,858	36,303	11.6	29.0	27.4	(*)	29.7	44.3
Other retail trade	35,923	1,667,872	21,158	30,889	11,637	137,710	161,311	22,793	181,705	8.0	11.4	16.3	16.4	12.0	18.7
Wholesale and retail trade not allocable	2,017	133,757	1,372	2,398	(*)	(*)	17,233	1,145	18,436	33.2	44.8	42.3	(*)	48.1	53.8
Finance, insurance, and real estate	**37,264**	**591,875**	**16,131**	**17,764**	**4,228**	**26,173**	**244,262**	**29,398**	**270,443**	**9.3**	**9.5**	**15.3**	**29.6**	**10.5**	**17.3**
Finance	2,139	111,124	1,298	1,513	510	6,072	37,659	1,508	43,148	29.7	21.0	53.2	89.6	25.6	19.2
Insurance agents, brokers, and service	16,722	255,956	6,327	3,846	2,522	12,434	127,958	14,621	133,407	16.3	16.7	24.6	40.1	16.2	39.3
Real estate	18,403	224,795	8,506	12,405	1,196	7,667	78,645	13,269	93,888	11.1	12.8	19.5	30.9	15.6	25.4
Services	**152,449**	**2,831,489**	**97,613**	**122,686**	**40,879**	**379,154**	**1,007,479**	**118,129**	**1,089,427**	**3.8**	**5.6**	**8.6**	**10.4**	**4.9**	**11.5**
Hotels and other lodging places	4,271	124,905	3,784	15,241	3,013	18,103	508	1,189	12,135	24.1	29.6	28.7	28.2	51.4	30.5
Personal services	33,428	358,044	22,094	20,135	7,439	56,516	88,164	26,416	98,672	8.6	16.9	20.3	29.3	13.9	27.2
Business services	26,437	305,630	14,507	21,297	6,163	37,157	97,210	22,092	105,197	9.4	15.7	32.6	34.0	14.5	21.6
Automobile repair and services	8,643	234,925	7,290	10,246	2,795	34,254	43,794	6,881	47,326	16.9	25.1	24.4	42.6	25.0	47.5
Amusement and recreation services, except motion pictures	13,781	181,478	8,716	10,459	2,437	34,540	23,302	7,711	44,242	13.6	25.0	19.0	46.4	20.5	19.9
Medical and health services	23,696	894,897	13,884	22,711	9,373	99,377	479,553	21,314	487,526	8.3	7.9	13.5	13.5	7.4	41.9
Offices of physicians	9,662	477,914	6,609	12,051	4,306	50,596	278,244	8,149	284,287	11.0	9.5	18.2	13.6	9.3	50.6
Offices of dentists	4,160	249,941	3,440	5,692	2,693	27,920	126,411	4,117	126,482	18.2	16.0	21.9	18.5	15.2	98.7
Other medical services	9,874	167,042	3,835	4,968	2,374	20,861	74,898	9,048	76,757	14.8	21.7	35.4	49.4	19.4	72.6
Legal services	7,148	321,259	5,059	6,124	3,404	36,917	163,436	6,038	167,918	13.6	14.2	17.8	23.7	12.0	65.0
Other services	35,045	410,351	22,279	16,473	6,255	62,290	111,512	26,488	126,411	8.0	17.9	16.1	31.5	17.5	33.3
Nature of business not allocable	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Indiana															
All industries	331,250	9,360,503	219,968	499,034	123,702	800,098	1,320,878	237,029	1,655,617	4.1	5.0	8.2	8.5	5.8	11.6
All nonfarm industries	185,568	6,714,802	115,511	195,027	58,394	732,739	882,417	143,184	1,027,548	3.5	5.3	8.4	9.1	5.2	13.3
Agriculture, forestry, and fishing	148,439	2,688,985	106,719	311,317	66,803	76,592	434,723	94,740	632,473	8.0	11.3	12.1	21.4	11.9	17.2
Farms	145,682	2,645,701	104,457	304,007	65,308	67,359	438,461	93,845	628,069	8.2	11.4	12.4	22.5	12.0	17.7
Field crop	91,859	1,457,868	61,123	168,506	33,788	38,671	326,699	66,299	397,605	10.7	15.7	16.6	35.0	14.3	30.2
Livestock	42,919	1,118,097	35,106	122,031	26,675	19,043	126,096	24,705	221,324	14.6	17.2	19.9	16.5	22.3	22.9
Other	10,904	69,736	8,228	13,470	4,845	9,645	—14,334	2,841	9,140	22.3	69.3	50.8	61.9	57.3	59.5
Other agriculture, forestry, and fishing	2,757	43,284	2,262	7,310	(*)	(*)	—3,738	(*)	(*)	31.2	48.5	48.4	(*)	(*)	59.8
Mining	527	25,628	118	1,008	(*)	(*)	—498	165	5,672	49.4	32.6	35.8	(*)	37.4	79.3
Construction	28,568	961,370	18,672	33,902	11,818	194,308	139,121	25,337	153,833	9.2	13.1	18.9	21.1	12.7	34.2
General building contractors and operative builders	4,758	357,981	3,453	5,081	2,655	57,133	36,343	3,945	42,524	22.6	22.5	27.6	31.8	24.7	43.3
Special trade contractors	19,464	516,803	12,927	24,326	7,460	116,321	85,095	17,481	92,566	11.2	17.4	24.9	28.1	16.2	56.1
Other construction	4,366	86,586	2,292	4,495	(*)	(*)	17,683	3,911	18,743	23.2	43.0	34.9	(*)	37.3	72.8
Manufacturing	2,966	156,927	1,891	6,716	(*)	(*)	17,235	2,540	18,855	28.9	39.8	42.5	(*)	39.0	94.6
Transportation, communication, electric, gas, and sanitary services	12,715	285,928	8,021	31,659	1,860	33,611	44,835	9,548	55,684	14.3	21.2	23.8	43.4	19.3	39.4
Trucking and warehousing	7,908	224,811	5,859	25,744	(*)	(*)	23,041	5,570	33,548	18.1	24.7	27.3	(*)	25.7	40.6
Other	4,807	61,117	2,162	5,915	(*)	(*)	21,794	3,978	22,136	23.1	40.2	45.9	(*)	28.9	62.9
Wholesale and retail trade	53,706	3,840,380	34,649	50,458	21,846	264,523	203,550	36,336	258,856	6.6	7.9	14.5	11.8	9.7	19.0
Wholesale trade	6,626	850,606	4,815	13,364	2,857	28,858	51,169	4,971	57,393	18.4	13.7	43.8	26.2	21.1	45.7
Retail trade	42,984	2,810,265	28,156	35,450	18,499	231,460	126,002	28,095	172,905	7.4	9.7	12.4	13.1	11.6	21.1
Food stores	3,125	428,228	3,125	2,808	1,044	19,214	15,399	2,274	16,142	27.6	26.9	27.3	33.4	35.5	54.8
Automotive dealers and service stations	7,127	1,203,585	6,049	8,303	4,704	67,256	45,115	5,169	56,635	17.1	15.4	18.8	18.7	20.4	36.6
Eating and drinking places	6,184	505,037	5,961	13,023	4,799	83,549	17,663	4,062	30,129	19.6	23.3	26.1	27.6	28.3	43.8
Direct selling organizations	10,640	60,822	(*)	(*)	(*)	(*)	10,142	7,141	11,892	15.8	28.4	(*)	(*)	37.9	39.4
Other retail trade	15,908	612,593	10,467	9,949	6,703	60,319	37,683	9,449	58,107	12.2	18.7	20.1	22.7	20.5	34.6
Wholesale and retail trade not allocable	4,096	179,509	1,678	1,644	(*)	(*)	26,379	3,270	28,558	23.7	33.7	38.5	(*)	31.2	69.4
Finance, insurance, and real estate	13,653	264,630	7,115	8,467	2,719	15,443	101,645	10,551	113,118	12.8	18.8	20.0	36.8	19.7	26.8
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	5,615	123,118	4,039	2,448	(*)	(*)	51,114	4,453	53,854	20.5	29.4	32.0	(*)	27.6	45.9
Real estate	7,544	121,019	2,903	5,849	608	5,252	48,080	5,668	55,946	16.9	25.7	25.7	60.4	29.5	34.4
Services	68,852	1,121,987	41,979	55,065	17,203	162,642	378,757	56,726	413,992	5.8	9.4	17.4	16.5	8.5	35.8
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	19,916	194,858	10,671	8,776	4,153	42,585	54,043	17,317	59,703	11.3	22.0	35.6	39.7	19.3	55.0
Business services	10,990	94,297	5,230	6,990	1,333	3,824	27,933	9,368	41,261	14.3	26.1	75.1	59.5	26.8	80.1
Automobile repair and services	4,018	121,298	3,735	6,130	(*)	(*)	11,382	3,142	12,244	24.9	37.4	55.4	(*)	38.6	60.2
Amusement and recreation services, except motion pictures	5,637	42,143	4,226	5,283	(*)	(*)	7,997	4,119	18,068	23.1	51.1	37.2	(*)	66.9	57.8
Medical and health services	6,463	334,543	4,103	7,766	2,961	45,643	177,007	5,695	178,228	14.7	13.5	17.7	16.4	12.6	41.5
Offices of physicians	2,304	154,182	1,637	3,285	1,241	17,038	98,177	1,968	99,038	16.7	15.0	16.5	18.1	14.6	56.3
Offices of dentists	1,510	81,627	987	2,392	1,092	13,507	39,769	1,399	39,796	30.0	29.9	41.5	33.9	28.8	76.1
Other medical services	2,649	96,534	1,479	2,089	628	15,098	39,061	2,328	39,394	28.0	30.6	35.2	33.6	32.0	44.2
Legal services	2,981	54,441	2,028	1,297	534	3,722	34,472	2,214	35,035	25.4	29.2	27.9	36.7	31.4	79.5
Other services	17,892	244,988	11,031	11,033	4,490	43,306	59,800	14,146	62,857	11.8	23.4	26.2	33.2	20.9	29.8
Nature of business not allocable	1,804	12,668	(*)	(*)	(*)	(*)	1,510	(*)	(*)	34.7	41.0	(*)	(*)	(*)	76.2

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Iowa															
All industries	**317,248**	**11,361,199**	**239,578**	**768,904**	**162,582**	**588,470**	**1,697,183**	**230,457**	**1,985,563**	**4.4**	**4.6**	**6.8**	**8.1**	**5.2**	**12.6**
All nonfarm industries	**134,173**	**5,167,803**	**97,444**	**142,353**	**46,744**	**450,371**	**626,647**	**94,930**	**698,890**	**4.5**	**5.5**	**9.0**	**10.0**	**5.9**	**14.7**
Agriculture, forestry, and fishing	**185,289**	**6,228,284**	**154,348**	**630,437**	**117,144**	**140,355**	**1,080,358**	**136,434**	**1,298,970**	**6.8**	**7.0**	**8.1**	**10.9**	**7.4**	**15.9**
Farms	183,075	6,193,396	152,134	626,551	115,838	138,099	1,070,536	135,527	1,286,673	6.9	7.1	8.2	11.1	7.4	16.0
Field crop	85,285	2,092,495	70,999	251,394	50,623	50,401	568,119	69,743	646,286	10.1	10.6	13.3	17.5	10.5	27.8
Livestock	89,275	4,077,532	74,570	365,719	62,356	86,992	516,889	62,604	629,600	9.7	9.3	10.5	14.4	10.7	20.1
Other	8,515	23,369	6,565	9,438	(*)	(*)	−14,472	(*)	(*)	36.1	54.4	53.7	(*)	(*)	58.4
Other agriculture, forestry, and fishing	2,214	34,888	2,214	3,886	(*)	(*)	9,822	(*)	(*)	38.6	42.0	37.7	(*)	(*)	61.6
Mining	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Construction	**20,799**	**629,962**	**14,142**	**23,929**	**8,713**	**122,437**	**95,876**	**17,709**	**107,231**	**12.8**	**16.2**	**21.7**	**25.9**	**15.6**	**48.7**
General building contractors and operative builders	3,304	114,181	2,946	3,694	(*)	(*)	20,375	2,853	21,429	31.6	35.6	34.1	(*)	37.0	64.8
Special trade contractors	16,585	475,047	10,287	15,453	6,077	92,691	70,030	13,947	80,323	14.4	19.1	23.9	31.8	17.9	53.4
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	**2,019**	**71,176**	**1,969**	**2,767**	**(*)**	**(*)**	**17,650**	**(*)**	**(*)**	**36.5**	**45.0**	**48.4**	**(*)**	**(*)**	**79.6**
Transportation, communication, electric, gas, and sanitary services	**11,501**	**409,110**	**9,303**	**41,586**	**3,610**	**30,415**	**39,471**	**6,773**	**49,295**	**16.9**	**20.2**	**24.3**	**31.1**	**25.3**	**42.2**
Trucking and warehousing	10,004	367,399	7,905	40,267	3,004	28,229	37,700	5,825	47,235	18.3	20.6	25.1	33.2	26.3	43.5
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**45,633**	**3,305,756**	**26,978**	**41,846**	**18,719**	**204,601**	**194,935**	**28,481**	**226,990**	**7.9**	**7.4**	**11.3**	**13.4**	**10.0**	**21.8**
Wholesale trade	6,791	1,232,841	5,345	11,743	3,538	33,250	66,687	5,034	77,110	18.0	10.2	17.6	20.9	17.0	39.9
Retail trade	37,244	2,030,700	21,381	30,020	14,977	171,147	121,309	22,349	141,143	8.9	10.5	14.2	15.5	12.7	26.9
Food stores	2,864	394,223	2,067	4,264	1,919	24,787	25,678	2,152	26,077	29.9	26.7	35.2	30.0	30.8	52.1
Automotive dealers and service stations	3,358	631,809	2,415	4,980	2,303	29,787	20,273	2,108	22,742	23.6	20.3	34.2	27.3	34.0	51.7
Eating and drinking places	5,949	433,340	5,002	11,382	5,001	77,919	21,794	4,897	26,316	20.6	22.3	27.8	28.3	27.8	90.0
Direct selling organizations	12,473	47,156	(*)	(*)	(*)	(*)	796	6,034	4,753	17.3	44.8	(*)	(*)	38.5	35.8
Other retail trade	12,600	524,172	8,775	9,122	5,012	38,209	52,768	7,158	61,255	15.6	18.0	19.5	26.6	19.6	33.9
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**11,524**	**211,918**	**5,408**	**5,538**	**2,820**	**15,798**	**92,719**	**9,580**	**95,659**	**15.8**	**24.3**	**33.1**	**35.7**	**16.8**	**32.1**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,961	113,348	1,924	2,675	1,187	8,080	44,135	3,763	44,522	26.1	41.4	60.9	48.9	25.9	96.0
Real estate	7,341	84,894	3,264	2,694	1,433	4,070	45,062	5,596	46,902	20.2	22.6	31.1	44.9	23.2	47.2
Services	**40,479**	**504,914**	**27,426**	**22,793**	**10,570**	**64,759**	**176,280**	**29,867**	**189,712**	**8.8**	**12.7**	**14.4**	**19.5**	**12.0**	**28.5**
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	7,253	26,266	4,954	836	(*)	(*)	11,195	5,641	11,493	22.8	40.7	40.7	(*)	46.4	51.9
Business services	6,310	59,016	3,456	2,946	2,054	6,563	18,395	5,219	20,381	21.1	40.9	42.0	57.8	33.3	50.6
Automobile repair and services	3,130	77,655	2,762	3,383	(*)	(*)	13,554	2,216	16,856	30.7	38.6	34.4	(*)	43.1	72.5
Amusement and recreation services, except motion pictures	6,031	14,637	3,221	17,46	(*)	(*)	652	4,067	3,769	25.7	36.1	36.3	(*)	44.0	62.9
Medical and health services	2,764	150,557	1,967	4,756	1,361	22,499	73,445	2,118	73,800	25.8	21.3	26.7	34.3	19.1	67.2
Offices of physicians	853	69,720	803	1,657	457	9,068	40,514	704	40,682	25.1	24.6	27.3	29.1	24.5	88.4
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	1,215	36,949	(*)	(*)	(*)	(*)	20,734	(*)	(*)	41.6	38.5	(*)	(*)	(*)	98.6
Other services	12,416	119,827	8,998	4,885	3,479	17,968	31,658	8,954	35,305	16.0	28.5	30.1	38.4	27.5	53.8
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Kansas															
All industries	237,927	8,125,348	161,500	475,140	114,131	570,349	1,132,409	174,701	1,420,792	4.9	5.3	8.2	8.0	7.0	12.1
All nonfarm industries	117,163	4,593,359	71,448	115,650	43,395	450,025	656,138	91,181	739,965	4.9	6.4	10.0	9.4	9.6	13.9
Agriculture, forestry, and fishing	123,928	3,596,027	92,242	364,195	72,092	123,563	485,556	84,928	693,716	8.2	8.9	10.3	13.5	10.1	15.9
Farms	120,764	3,531,989	90,052	359,490	70,736	120,324	476,271	83,520	680,827	8.4	9.0	10.4	13.8	10.3	16.1
Field crop	66,659	1,884,501	51,583	226,856	36,982	70,770	459,714	54,271	515,393	11.5	12.9	13.5	19.1	12.2	26.9
Livestock	45,239	1,568,074	33,724	116,972	31,536	45,103	22,704	26,067	147,673	14.0	13.1	17.6	21.3	20.2	21.3
Other	8,866	79,414	4,745	15,662	2,218	4,451	−6,147	3,182	17,761	26.4	39.9	43.6	43.0	49.0	52.6
Other agriculture, forestry, and fishing	3,164	64,038	2,190	4,705	1,356	3,239	9,285	(*)	(*)	30.6	43.6	38.3	47.3	(*)	43.7
Mining	4,384	222,682	3,393	13,821	1,130	18,287	13,560	2,919	35,619	21.1	21.1	34.4	52.7	17.4	28.3
Construction	12,603	434,856	6,528	12,862	5,326	82,068	65,749	10,943	71,587	16.3	21.3	32.6	27.5	19.1	69.7
General building contractors and operative builders	977	122,376	976	1,411	(*)	(*)	15,563	977	15,563	53.1	37.6	49.6	(*)	42.5	(*)
Special trade contractors	10,722	231,889	5,046	6,231	4,055	51,257	38,886	9,062	44,724	18.1	26.9	30.2	35.2	24.2	69.7
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	3,999	77,175	2,796	4,479	(*)	(*)	7,169	2,607	9,522	27.8	45.9	45.5	(*)	44.5	52.7
Transportation, communication, electric, gas, and sanitary services	9,087	238,556	4,695	23,551	3,876	29,764	25,926	7,284	32,997	22.7	20.7	32.1	31.0	27.3	58.6
Trucking and warehousing	8,231	228,236	4,196	23,226	3,020	29,300	23,116	6,428	30,187	23.9	21.4	32.5	31.5	28.5	58.6
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	32,477	2,505,512	18,973	28,190	15,107	182,504	164,861	23,168	185,389	9.2	8.7	13.0	12.8	10.5	27.3
Wholesale trade	5,838	660,997	3,533	7,242	1,588	20,878	48,280	4,774	49,380	22.6	15.0	22.7	25.3	20.2	50.9
Retail trade	25,594	1,805,316	14,903	20,426	13,385	161,436	116,572	17,503	134,574	10.3	10.7	16.0	14.1	12.4	30.4
Food stores	1,010	222,316	910	1,148	1,010	13,718	2,499	564	5,570	40.6	27.2	27.6	24.4	36.5	63.4
Automotive dealers and service stations	4,460	588,875	2,215	3,386	2,518	31,638	31,819	3,808	34,476	24.8	20.2	32.3	25.1	23.6	73.6
Eating and drinking places	4,803	273,618	3,440	5,610	3,929	52,117	20,961	3,020	23,797	25.0	23.3	30.7	25.2	25.2	52.8
Direct selling organizations	7,606	40,108	2,851	391	(*)	(*)	4,463	4,791	5,354	21.2	46.5	51.3	(*)	46.2	41.0
Other retail trade	7,715	680,399	5,487	9,891	5,476	63,272	56,830	5,320	65,377	16.7	18.6	25.6	26.2	20.0	52.4
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	11,538	306,449	6,760	4,976	2,257	15,478	84,977	8,811	91,660	15.4	24.8	23.7	50.0	18.7	36.3
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	4,322	120,587	2,340	1,268	1,448	12,505	46,173	3,827	46,375	25.4	32.3	39.4	59.9	26.6	71.2
Real estate	6,750	182,701	3,974	3,666	(*)	(*)	37,980	4,885	42,872	20.0	35.7	29.2	(*)	27.3	49.2
Services	39,911	744,091	26,093	23,066	13,138	98,347	284,611	34,041	300,302	8.9	18.8	17.6	18.6	21.4	30.4
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	12,524	132,260	9,479	7,448	5,618	26,079	26,536	9,873	29,495	17.6	25.7	33.2	38.9	24.4	48.4
Business services	7,393	48,253	2,799	1,479	1,684	7,375	24,485	6,807	26,404	20.6	31.4	26.2	65.1	29.5	31.0
Automobile repair and services	2,650	94,006	2,283	2,604	(*)	(*)	11,091	2,142	14,933	35.7	40.0	38.6	(*)	41.6	99.4
Amusement and recreation services, except motion pictures	1,907	6,603	1,459	1,053	(*)	(*)	316	(*)	(*)	38.8	45.0	55.5	(*)	56.5	53.5
Medical and health services	5,144	229,672	3,238	6,073	2,282	33,376	122,239	5,025	122,599	23.0	17.6	33.0	23.1	16.6	61.9
Offices of physicians	1,192	106,662	1,142	1,879	862	16,929	61,194	1,083	61,511	23.0	23.1	24.9	31.9	21.6	69.0
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	2,791	48,218	(*)	(*)	(*)	(*)	27,399	2,781	27,442	37.3	38.5	(*)	(*)	35.9	94.8
Legal services	1,615	154,978	1,414	2,491	(*)	(*)	78,027	1,604	78,063	43.8	77.9	86.4	(*)	76.0	59.7
Other services	7,809	73,825	4,552	1,400	(*)	(*)	24,447	7,145	25,921	19.2	32.6	30.4	(*)	29.2	59.9
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income less deficit	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Kentucky															
All industries	283,519	6,401,572	191,750	363,008	150,601	660,352	588,757	182,498	922,485	5.1	5.8	9.4	9.0	6.2	12.5
All nonfarm industries	123,911	4,931,361	74,523	152,389	47,994	505,581	604,658	97,071	692,025	4.8	5.9	10.8	9.7	6.4	14.0
Agriculture, forestry, and fishing	164,844	1,560,984	119,908	213,476	104,310	176,447	−8,353	88,223	240,019	8.1	14.7	14.1	20.8	15.5	16.1
Farms	159,608	1,470,211	117,227	210,618	102,607	154,771	−15,901	85,427	230,460	8.3	15.4	14.2	21.4	16.0	16.2
Field crop	99,201	878,118	70,934	137,450	66,582	111,095	−2,977	53,376	154,521	10.6	21.0	19.0	27.5	19.6	23.3
Livestock	50,549	531,884	40,422	67,179	33,044	38,766	−3,696	25,494	70,767	14.8	23.3	21.8	32.9	29.3	21.0
Other	9,858	60,209	5,871	5,990	2,981	4,910	−9,228	1,557	5,172	30.9	71.5	33.5	24.8	74.1	26.8
Other agriculture, forestry, and fishing	5,236	90,773	2,681	2,857	(*)	(*)	7,548	(*)	(*)	26.8	43.0	45.8	(*)	(*)	46.5
Mining	1,957	101,251	1,732	8,937	339	10,890	8,202	1,878	11,207	38.6	21.8	29.5	38.2	24.8	49.6
Construction	20,209	621,954	9,873	23,823	10,278	136,320	69,631	17,060	89,202	13.3	16.2	18.6	21.9	16.9	42.2
General building contractors and operative builders	3,247	170,666	1,893	3,303	(*)	(*)	9,646	2,627	18,611	30.3	32.2	45.8	(*)	33.9	67.7
Special trade contractors	12,908	374,312	6,369	14,628	6,736	99,506	48,469	11,078	58,123	16.8	21.3	26.0	27.5	21.4	57.7
Other construction	4,054	76,976	(*)	(*)	(*)	(*)	11,516	3,355	12,468	32.1	36.8	(*)	(*)	47.2	56.3
Manufacturing	2,846	102,321	2,846	4,700	1,741	18,827	11,060	1,778	12,610	33.8	37.5	49.3	39.9	51.4	54.9
Transportation, communication, electric, gas, and sanitary services	11,633	312,594	8,584	51,027	3,816	44,210	36,916	8,548	50,488	18.3	20.9	26.9	39.3	23.1	35.8
Trucking and warehousing	9,605	272,575	7,414	49,512	3,345	41,182	27,173	6,731	38,929	20.2	23.2	27.7	41.8	26.1	40.1
Other	2,028	40,019	(*)	(*)	(*)	(*)	9,743	(*)	(*)	44.0	41.3	(*)	(*)	(*)	64.7
Wholesale and retail trade	36,717	2,926,329	22,606	33,095	17,157	168,243	183,430	27,087	207,152	8.7	8.6	19.2	13.3	10.2	21.2
Wholesale trade	2,184	535,454	2,056	11,312	1,659	24,135	37,206	2,167	38,110	27.8	17.0	50.2	37.8	23.1	68.1
Retail trade	33,007	2,317,060	20,055	21,577	14,845	142,680	141,296	23,870	162,474	9.3	10.0	13.4	14.3	11.6	23.0
Food stores	6,373	653,685	5,924	6,373	3,203	19,862	23,300	4,509	26,833	20.6	18.5	22.8	20.1	23.1	53.5
Automotive dealers and service stations	5,543	640,470	2,842	2,860	2,847	42,025	29,605	4,326	33,809	21.7	20.3	26.4	26.6	23.6	60.3
Eating and drinking places	3,522	164,373	2,766	3,343	2,806	18,285	21,010	2,815	23,334	29.2	28.5	37.4	34.8	36.2	65.5
Direct selling organizations	6,220	60,093	(*)	(*)	(*)	(*)	4,228	3,824	7,698	23.5	54.9	(*)	(*)	56.0	46.8
Other retail trade	11,349	798,439	6,276	7,739	5,890	61,993	63,153	8,396	70,800	16.3	17.7	24.6	25.0	18.4	39.1
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	7,283	156,944	2,830	5,604	1,676	8,736	61,504	5,897	67,611	18.1	18.3	28.7	30.5	19.5	32.8
Finance	(*)	(*)	(*)	(*)	—	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
Insurance agents, brokers, and service	1,819	65,888	1,060	797	781	4,928	36,632	1,815	36,634	31.9	27.1	29.9	40.3	28.4	86.5
Real estate	5,414	91,021	1,769	4,764	1,095	3,808	24,942	4,082	30,977	21.9	24.9	33.4	46.6	26.5	33.2
Services	37,783	603,558	23,124	21,902	10,837	89,104	224,967	31,780	242,796	9.3	13.0	14.3	21.7	13.0	28.0
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	13,917	119,363	9,044	3,950	2,742	11,814	46,651	12,415	47,707	16.8	22.0	27.1	37.5	22.1	58.7
Business services	4,179	31,037	1,329	2,789	(*)	(*)	10,076	3,800	12,900	29.3	40.3	56.2	(*)	32.3	52.4
Automobile repair and services	2,912	138,660	2,104	3,669	(*)	(*)	19,890	2,609	20,844	29.9	38.4	42.5	(*)	37.0	85.6
Amusement and recreation services, except motion pictures	4,136	14,851	1,572	2,594	(*)	(*)	−5,213	(*)	(*)	29.2	44.1	49.1	(*)	(*)	55.6
Medical and health services	2,791	175,491	2,271	3,677	1,844	22,818	102,621	2,773	103,249	26.4	23.8	25.8	27.8	25.3	70.1
Offices of physicians	1,821	122,846	1,315	1,865	1,073	14,508	80,616	1,807	81,135	32.3	30.6	33.1	35.8	30.5	82.9
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	1,308	42,239	1,007	658	652	4,122	26,134	1,099	27,015	33.7	25.6	33.6	35.6	28.1	81.1
Other services	8,166	72,601	5,780	3,642	(*)	(*)	26,453	6,724	28,590	20.0	32.8	23.5	(*)	30.8	46.5
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Louisiana															
All industries	**149,053**	**5,340,329**	**101,863**	**263,057**	**57,557**	**594,262**	**545,926**	**99,975**	**809,060**	**5.1**	**6.3**	**11.2**	**11.0**	**5.8**	**10.4**
All nonfarm industries	**111,534**	**4,711,907**	**73,595**	**145,357**	**39,785**	**521,525**	**642,651**	**88,213**	**746,161**	**4.5**	**6.4**	**8.4**	**11.7**	**5.7**	**13.0**
Agriculture, forestry, and fishing	**41,025**	**747,438**	**31,319**	**123,797**	**19,064**	**86,550**	**—81,676**	**14,253**	**85,866**	**14.3**	**22.1**	**21.7**	**26.3**	**21.2**	**14.5**
Farms	37,519	628,422	28,268	117,700	17,772	72,737	—96,725	11,762	62,899	15.4	25.2	22.8	30.2	25.1	14.9
Field crop	10,981	437,316	10,613	69,647	8,473	55,641	—2,239	4,560	53,630	22.2	32.8	33.2	38.8	28.1	28.1
Livestock	19,765	161,308	16,628	42,988	8,062	13,587	—86,496	2,762	1,728	21.5	40.6	31.1	26.9	76.1	19.5
Other	6,773	29,798	1,027	5,065	1,237	3,509	—7,990	4,440	7,541	45.4	49.6	38.1	60.9	59.8	33.0
Other agriculture, forestry, and fishing	3,506	119,016	3,051	6,097	1,292	13,813	15,049	2,491	22,967	26.4	39.4	32.4	43.3	39.6	57.5
Mining	**2,151**	**144,174**	**1,307**	**7,813**	**467**	**5,672**	**23,492**	**1,725**	**33,276**	**24.7**	**17.7**	**31.5**	**50.4**	**21.3**	**29.5**
Construction	**11,386**	**539,598**	**7,732**	**17,408**	**4,673**	**117,913**	**63,446**	**9,672**	**89,058**	**14.5**	**19.5**	**25.7**	**35.2**	**17.8**	**42.1**
General building contractors and operative builders	1,599	230,017	1,361	1,731	1,247	25,497	24,589	1,255	26,902	35.0	29.5	37.0	44.2	34.3	67.8
Special trade contractors	8,643	225,380	5,454	11,137	3,129	60,948	45,519	7,583	48,145	16.9	31.0	36.0	54.0	23.6	62.3
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	**2,626**	**146,663**	**2,139**	**6,447**	**1,291**	**21,520**	**18,478**	**2,165**	**18,912**	**30.1**	**37.2**	**46.6**	**52.8**	**35.0**	**45.3**
Transportation, communication, electric, gas, and sanitary services	**5,507**	**230,569**	**4,588**	**22,275**	**2,702**	**53,262**	**38,795**	**5,044**	**42,071**	**20.5**	**27.1**	**23.6**	**44.6**	**28.5**	**25.4**
Trucking and warehousing	3,654	143,064	3,073	12,604	2,130	29,459	19,448	3,193	20,404	25.7	31.5	35.4	43.3	37.8	86.8
Other	1,853	87,505	1,515	9,671	(*)	(*)	19,847	1,851	21,667	34.2	49.7	28.8	(*)	42.4	(*)
Wholesale and retail trade	**31,675**	**2,550,754**	**21,395**	**37,031**	**16,055**	**164,529**	**126,271**	**22,281**	**171,097**	**8.6**	**9.6**	**17.1**	**13.3**	**11.3**	**23.6**
Wholesale trade	3,576	513,332	2,693	9,997	1,596	32,281	41,757	2,761	44,947	24.6	20.2	51.3	31.7	23.3	78.2
Retail trade	27,257	2,004,150	18,470	26,744	14,455	131,720	84,471	19,406	124,386	9.4	11.0	13.9	14.6	13.1	25.5
Food stores	6,455	623,483	4,970	5,820	2,451	17,947	31,969	5,759	34,686	19.3	19.8	27.4	27.0	24.3	61.4
Automotive dealers and service stations	3,078	531,913	2,321	4,394	1,979	26,267	9,553	2,257	19,379	26.5	23.4	28.8	26.6	26.4	54.3
Eating and drinking places	6,093	260,166	4,561	6,600	4,249	30,959	10,170	3,572	21,579	20.5	28.0	32.1	31.0	34.9	45.4
Direct selling organizations	3,768	21,218	(*)	(*)	(*)	(*)	1,580	2,523	2,356	25.9	48.0	(*)	(*)	42.4	63.9
Other retail trade	7,863	567,370	5,560	9,133	4,979	55,614	31,199	5,295	46,386	17.0	19.9	24.4	25.9	22.5	44.5
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**9,963**	**202,177**	**4,781**	**12,748**	**2,048**	**28,167**	**46,144**	**7,976**	**58,289**	**15.1**	**22.1**	**32.1**	**42.7**	**20.5**	**34.9**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,511	83,354	1,981	3,113	1,283	12,761	32,870	3,157	35,080	25.7	29.3	49.8	48.2	30.1	94.5
Real estate	6,117	113,646	2,480	9,579	755	15,337	10,410	4,485	20,338	19.0	32.9	39.6	67.3	26.4	37.2
Services	**44,676**	**778,922**	**28,602**	**35,538**	**11,257**	**116,649**	**290,978**	**36,859**	**310,491**	**7.1**	**10.7**	**14.5**	**22.4**	**8.7**	**20.2**
Hotels and other lodging places	767	17,229	(*)	(*)	(*)	(*)	—2,348	(*)	(*)	54.0	25.0	(*)	(*)	(*)	30.2
Personal services	13,982	143,523	6,279	4,784	2,469	32,758	33,087	11,714	36,509	13.3	35.0	30.1	62.1	21.6	52.5
Business services	5,963	73,208	2,993	8,262	1,238	10,690	28,633	4,679	33,078	19.2	28.0	48.0	80.6	29.5	55.8
Automobile repair and services	3,197	97,980	(*)	(*)	(*)	(*)	10,971	2,451	11,931	27.9	44.1	(*)	(*)	40.9	74.7
Amusement and recreation services, except motion pictures	2,603	19,500	1,605	1,910	(*)	(*)	3,368	1,913	5,103	29.5	29.9	29.8	(*)	50.1	29.4
Medical and health services	5,117	228,967	3,566	7,963	2,479	22,062	128,190	5,025	128,560	17.9	14.9	25.8	19.2	14.0	86.1
Offices of physicians	2,400	144,628	2,142	4,257	1,055	14,433	83,473	2,352	83,801	21.9	18.1	23.5	24.2	16.7	96.4
Offices of dentists	1,071	57,404	917	3,330	1,027	6,383	29,861	1,027	29,903	41.5	32.1	53.4	33.4	31.9	98.9
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	2,799	67,638	2,701	1,627	848	8,145	35,144	2,425	37,413	26.9	26.3	31.9	32.0	27.1	72.3
Other services	10,248	130,877	6,802	5,652	2,567	18,451	53,933	8,196	57,108	14.9	19.6	21.2	32.9	19.5	41.6
Nature of business not allocable	**(*)**	**(*)**	**—**	**—**	**—**	**—**	**(*)**	**—**	**—**	**(*)**	**(*)**	**—**	**—**	**—**	**(*)**

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Maine															
All industries	**58,535**	**1,864,260**	**38,926**	**69,668**	**22,099**	**165,609**	**237,423**	**42,695**	**276,581**	**3.8**	**4.7**	**8.1**	**6.7**	**5.4**	**12.5**
All nonfarm industries	**50,798**	**1,607,989**	**33,056**	**52,678**	**17,696**	**141,709**	**228,290**	**39,535**	**252,157**	**3.0**	**4.8**	**8.2**	**6.5**	**4.9**	**9.6**
Agriculture, forestry, and fishing	**12,146**	**321,412**	**9,303**	**20,620**	**5,355**	**29,249**	**31,563**	**6,623**	**49,068**	**13.8**	**13.4**	**22.4**	**22.1**	**22.0**	**25.0**
Farms	7,737	256,271	5,870	16,990	4,403	23,900	9,133	3,160	24,424	20.8	15.6	26.9	25.9	33.1	28.2
Field crop	731	73,013	691	6,798	635	11,881	11,105	528	14,227	37.7	47.4	53.6	49.0	51.2	89.5
Livestock	5,145	169,644	3,565	6,505	2,534	10,137	493	2,340	8,831	27.4	10.4	29.0	17.9	38.8	25.7
Other	1,861	13,614	1,614	3,687	1,234	1,882	−2,465	(*)	(*)	39.4	65.9	55.2	54.3	(*)	65.1
Other agriculture, forestry, and fishing	4,409	65,141	3,433	3,630	952	5,349	22,430	3,463	24,644	10.9	24.7	17.0	35.8	29.0	35.4
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**6,725**	**177,775**	**4,303**	**6,581**	**2,776**	**31,160**	**30,934**	**5,868**	**34,185**	**7.5**	**11.4**	**14.5**	**16.9**	**10.1**	**31.5**
General building contractors and operative builders	567	39,708	329	539	354	4,604	5,727	493	5,959	24.3	25.4	35.5	26.0	26.2	76.8
Special trade contractors	5,225	110,130	3,260	5,359	2,035	21,382	22,221	4,645	24,321	8.6	14.2	17.3	22.4	11.9	38.4
Other construction	933	27,937	714	2,683	387	5,174	2,986	730	3,885	20.3	28.5	29.9	35.8	28.0	66.0
Manufacturing	**3,240**	**98,942**	**2,592**	**7,102**	**1,414**	**14,829**	**10,350**	**2,572**	**12,234**	**10.8**	**17.4**	**19.1**	**24.7**	**16.6**	**47.4**
Transportation, communication, electric, gas, and sanitary services	**2,974**	**68,193**	**2,370**	**8,473**	**1,147**	**7,929**	**8,537**	**2,380**	**9,964**	**13.3**	**25.4**	**25.1**	**36.5**	**36.9**	**38.0**
Trucking and warehousing	2,050	46,511	1,733	6,215	840	4,508	7,822	1,648	8,850	17.1	34.3	32.1	52.7	41.2	48.6
Other	924	21,682	637	2,258	307	3,421	715	732	1,114	20.1	30.7	32.0	48.2	38.5	52.3
Wholesale and retail trade	**13,842**	**886,214**	**8,286**	**11,861**	**5,735**	**48,148**	**52,085**	**9,640**	**60,731**	**6.8**	**7.5**	**8.6**	**9.2**	**8.5**	**15.4**
Wholesale trade	1,204	105,686	787	1,549	389	5,977	9,036	1,050	9,357	16.0	18.1	21.0	30.8	18.2	83.3
Retail trade	12,264	778,010	7,335	10,266	5,301	42,153	42,788	8,296	51,027	7.5	8.2	9.4	9.5	9.6	15.8
Food stores	1,490	204,830	1,326	2,340	998	8,448	8,196	1,080	10,007	14.4	14.6	17.1	19.3	18.4	38.1
Automotive dealers and service stations	1,851	264,151	1,652	2,671	1,419	13,484	14,352	1,547	15,324	17.2	16.0	20.7	16.6	20.0	42.2
Eating and drinking places	1,084	47,026	867	1,565	782	8,164	2,439	593	4,139	17.6	21.2	23.4	24.9	29.7	43.3
Direct selling organizations	3,057	11,525	415	100	(*)	(*)	1,144	1,918	1,945	22.1	41.2	43.5	(*)	55.8	31.8
Other retail trade	4,782	250,478	3,075	3,590	2,017	12,070	16,657	3,158	19,612	9.8	14.5	16.4	17.5	15.0	22.4
Wholesale and retail trade not allocable	374	(*)	(*)	(*)	(*)	(*)	261	(*)	(*)	32.8	(*)	(*)	(*)	(*)	68.1
Finance, insurance, and real estate	**3,152**	**47,178**	**1,467**	**1,045**	**249**	**1,464**	**13,182**	**2,170**	**14,446**	**10.8**	**24.0**	**33.5**	**40.7**	**15.5**	**35.2**
Finance	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Insurance agents, brokers, and service	910	24,514	300	46	(*)	(*)	5,680	756	5,784	20.8	41.0	40.1	(*)	25.6	66.6
Real estate	2,207	22,425	1,167	999	(*)	(*)	7,853	1,407	8,637	12.6	23.3	35.0	(*)	19.6	30.7
Services	**16,199**	**257,455**	**10,388**	**11,175**	**5,357**	**32,239**	**90,330**	**13,236**	**94,656**	**5.3**	**7.2**	**10.4**	**11.6**	**7.0**	**17.4**
Hotels and other lodging places	1,014	20,203	970	2,677	564	2,421	2,113	656	2,842	19.5	33.0	31.1	42.9	31.2	42.9
Personal services	3,654	32,091	2,631	1,474	861	5,871	10,965	3,297	11,294	11.8	20.4	25.1	37.4	22.3	40.3
Business services	2,324	15,697	805	728	(*)	(*)	3,785	1,824	4,357	17.4	24.4	31.5	(*)	21.4	55.0
Automobile repair and services	1,638	48,122	1,090	1,194	931	5,565	5,986	1,319	6,691	15.3	21.0	24.0	27.3	22.3	47.1
Amusement and recreation services, except motion pictures	1,372	11,933	900	1,267	339	643	2,066	931	3,003	16.6	25.4	32.5	56.7	31.3	42.1
Medical and health services	1,764	87,519	1,359	2,188	1,129	11,781	47,964	1,657	48,098	11.6	11.3	14.5	16.3	10.7	49.5
Offices of physicians	993	52,009	809	1,137	664	5,194	32,066	935	32,140	14.1	13.1	18.3	18.5	12.9	72.5
Offices of dentists	253	19,422	253	511	253	3,387	10,100	253	10,100	28.1	26.9	37.3	29.7	26.0	—
Other medical services	518	16,088	297	540	212	3,200	5,798	469	5,858	25.5	30.9	32.3	41.5	29.0	64.6
Legal services	576	17,832	423	531	429	3,724	8,459	466	8,543	22.5	24.9	44.4	33.7	22.0	59.3
Other services	3,857	24,056	2,210	1,116	804	1,440	8,992	3,086	9,828	11.2	18.3	22.6	32.9	17.3	33.3
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)

Footnotes at end of tables.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Maryland															
All industries	154,215	5,303,740	93,236	183,545	51,012	537,027	882,943	114,612	1,001,799	4.6	7.1	12.0	10.9	5.7	12.0
All nonfarm industries	132,719	4,862,311	80,942	138,768	41,050	501,199	820,310	100,249	911,814	4.1	7.2	13.1	11.4	5.4	12.0
Agriculture, forestry, and fishing	26,328	542,350	15,562	53,009	12,092	54,144	86,953	17,925	118,756	18.0	26.8	24.0	29.7	25.1	29.3
Farms	21,496	441,429	12,294	44,777	9,962	35,828	62,633	14,363	89,985	21.6	32.0	28.0	38.7	31.2	33.3
Field crop	10,046	138,420	5,722	17,548	5,835	8,648	36,388	6,328	46,039	30.1	39.4	41.4	35.2	47.3	40.8
Livestock	7,717	261,332	5,651	24,836	3,945	21,462	19,954	5,633	33,432	35.6	48.9	40.8	59.3	46.2	59.7
Other	3,731	41,677	921	2,393	182	5,718	6,291	(*)	(*)	58.6	63.5	46.8	80.8	(*)	40.9
Other agriculture, forestry, and fishing	4,832	100,921	3,268	8,232	2,130	18,316	24,320	3,562	28,771	21.6	33.1	28.8	44.2	34.4	41.8
Mining	224	6,626	170	298	(*)	(*)	—449	130	600	18.9	5.7	9.0	(*)	24.2	33.5
Construction	12,062	502,349	7,404	17,116	4,559	123,276	60,079	10,595	66,497	14.4	23.3	43.1	36.7	19.7	45.8
General building contractors and operative builders	1,659	159,407	1,435	2,419	(*)	(*)	8,554	1,085	12,633	35.4	39.8	60.7	(*)	45.0	65.2
Special trade contractors	9,291	246,000	5,512	6,654	3,369	62,010	46,051	8,642	47,498	16.6	31.1	30.0	57.9	23.7	61.1
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	2,836	97,759	2,348	6,486	1,155	15,345	15,009	2,288	15,876	27.5	38.8	73.4	56.9	43.0	41.1
Transportation, communication, electric, gas, and sanitary services	6,602	194,174	6,432	18,553	2,547	13,496	29,593	6,572	39,300	17.2	25.8	26.8	34.0	26.2	45.4
Trucking and warehousing	4,037	123,030	3,468	15,360	2,211	11,448	17,256	2,777	24,348	25.5	26.8	31.6	37.0	35.6	55.0
Other	4,565	71,144	2,964	3,193	(*)	(*)	12,337	3,795	14,952	23.3	53.1	33.3	(*)	37.4	78.6
Wholesale and retail trade	35,327	2,640,790	21,270	27,210	13,633	189,778	219,782	26,211	238,881	8.0	10.2	13.5	12.9	10.6	27.9
Wholesale trade	5,248	258,716	2,461	3,232	651	6,841	37,941	3,846	40,950	20.6	30.7	47.7	43.8	25.7	55.8
Retail trade	30,079	2,382,074	18,809	23,978	12,982	182,937	181,841	22,365	197,931	8.7	10.8	13.9	13.3	11.6	31.4
Food stores	3,621	290,722	2,827	2,944	1,514	13,612	21,079	2,926	23,278	25.1	27.6	35.7	38.9	32.1	72.0
Automotive dealers and service stations	4,238	1,104,384	3,926	6,027	3,439	88,048	59,991	3,962	61,222	20.5	17.7	24.5	20.3	20.4	93.4
Eating and drinking places	3,447	213,946	2,456	4,309	2,114	23,884	26,109	3,176	26,498	26.6	29.3	29.8	37.4	31.5	77.1
Direct selling organizations	7,625	45,247	2,893	423	(*)	(*)	13,287	4,791	15,875	18.1	39.5	37.3	(*)	48.3	63.4
Other retail trade	11,148	727,775	6,707	10,275	4,921	56,891	61,375	7,510	71,058	14.1	17.9	24.1	22.4	19.5	44.9
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	11,000	167,985	5,038	5,978	2,470	9,627	78,726	7,525	88,986	14.4	18.5	21.9	32.5	18.3	31.6
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,301	70,093	1,225	997	1,597	5,889	39,125	3,301	39,125	25.3	31.4	43.3	45.7	28.5	—
Real estate	7,527	94,568	3,796	4,859	872	3,733	38,112	4,169	47,698	17.7	23.2	25.3	42.8	24.8	33.1
Services	57,455	1,151,473	35,011	52,893	14,553	130,616	393,128	42,986	432,777	6.0	15.2	26.2	15.8	7.9	17.9
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	8,441	115,516	5,340	6,671	2,533	25,034	33,377	6,568	35,630	16.6	28.9	34.4	44.8	29.4	50.9
Business services	10,730	215,951	6,430	19,949	2,058	14,952	59,819	9,142	65,239	13.6	25.6	65.7	46.4	20.8	69.2
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	4,938	181,149	3,130	3,488	640	11,153	—732	2,889	12,271	20.6	82.5	28.3	75.7	50.8	34.5
Medical and health services	6,980	287,197	4,266	6,391	3,085	33,327	163,859	6,452	166,444	14.2	14.1	22.1	25.6	12.5	49.0
Offices of physicians	3,041	158,891	2,450	3,065	1,432	13,555	101,680	2,514	104,260	15.9	14.3	19.8	19.6	14.5	49.1
Offices of dentists	1,447	89,941	1,447	2,904	1,176	18,026	42,064	1,447	42,064	31.6	29.8	42.4	44.4	28.8	—
Other medical services	2,492	38,365	(*)	(*)	(*)	(*)	20,115	2,491	20,120	29.6	52.0	(*)	(*)	36.8	—
Legal services	4,792	130,828	2,566	2,492	2,440	11,762	80,588	4,047	83,457	19.1	18.9	29.7	28.4	18.4	57.3
Other services	18,874	138,126	10,889	7,906	2,173	16,315	51,247	12,509	59,369	11.0	17.3	22.5	34.7	19.0	24.1
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Massachusetts															
All industries	191,581	5,275,944	117,360	146,286	54,880	472,071	944,039	143,774	1,073,907	3.5	5.6	7.7	10.2	4.8	10.4
All nonfarm industries	186,618	5,137,135	112,418	136,283	52,172	459,228	932,332	140,905	1,052,481	3.4	5.6	7.7	10.4	4.8	10.9
Agriculture, forestry, and fishing	10,201	207,504	10,165	16,082	5,415	29,694	22,318	6,052	33,992	19.7	29.8	26.6	41.7	39.9	29.4
Farms	4,963	138,809	4,942	10,003	2,708	12,843	11,707	2,869	21,426	32.0	38.6	38.8	46.6	56.0	33.7
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	3,434	107,089	3,416	8,106	2,079	7,969	12,885	(*)	(*)	40.7	48.0	47.2	68.9	(*)	39.5
Other	1,303	24,380	1,300	1,277	406	4,423	1,342	(*)	(*)	56.7	56.4	37.1	53.5	(*)	46.4
Other agriculture, forestry, and fishing	5,238	68,695	5,223	6,079	2,707	16,851	10,611	3,183	12,566	23.6	45.1	29.7	64.4	50.2	52.3
Mining	513	1,529	346	153	—	—	−164	396	467	30.4	48.7	42.2	—	45.6	42.0
Construction	16,709	404,406	11,084	15,049	8,538	72,032	73,672	15,855	78,476	12.3	18.1	27.1	31.5	16.5	44.5
General building contractors and operative builders	2,499	79,136	1,991	2,469	(*)	(*)	13,913	2,220	15,968	31.8	32.3	52.7	(*)	40.0	67.6
Special trade contractors	12,570	251,866	7,717	6,930	5,997	51,806	52,565	12,109	53,935	14.2	21.8	27.6	40.9	19.6	75.8
Other construction	1,640	(*)	(*)	(*)	(*)	(*)	7,194	(*)	(*)	37.8	(*)	(*)	(*)	(*)	90.6
Manufacturing	3,887	152,386	3,385	7,574	2,162	17,489	18,083	2,074	23,457	24.1	33.8	45.6	42.4	36.3	60.0
Transportation, communication, electric, gas, and sanitary services	4,843	67,029	2,216	3,981	(*)	(*)	16,040	3,369	17,333	22.6	31.5	39.6	(*)	33.7	54.2
Trucking and warehousing	1,868	(*)	(*)	(*)	(*)	(*)	7,408	(*)	(*)	36.6	(*)	(*)	(*)	(*)	70.9
Other	2,975	32,525	(*)	(*)	(*)	(*)	8,632	2,070	9,198	28.7	47.9	(*)	(*)	43.7	83.9
Wholesale and retail trade	44,112	2,524,726	26,035	28,514	12,292	131,911	206,141	31,718	237,037	7.3	9.4	12.9	22.9	10.3	24.6
Wholesale trade	12,082	664,558	5,864	8,279	1,231	15,634	93,710	8,357	105,633	14.1	18.9	25.7	40.5	17.5	37.5
Retail trade	30,765	1,847,534	19,443	19,934	10,751	116,196	112,828	22,515	130,885	8.7	10.9	15.0	25.4	12.3	33.9
Food stores	3,526	248,783	2,447	1,976	1,357	7,631	6,481	2,838	10,551	26.9	29.0	31.8	34.7	34.8	89.8
Automotive dealers and service stations	5,964	791,950	4,333	4,634	3,077	60,206	41,630	4,896	44,118	19.5	19.0	27.9	45.1	22.8	59.8
Eating and drinking places	4,680	213,073	3,957	5,552	3,251	26,031	17,593	3,142	20,277	23.3	27.2	38.2	35.8	29.9	46.1
Direct selling organizations	4,224	69,106	(*)	(*)	(*)	(*)	8,710	2,681	9,765	24.0	43.5	(*)	(*)	47.6	67.0
Other retail trade	12,371	524,622	7,571	7,176	2,777	22,267	38,414	8,958	46,174	13.5	17.7	20.8	28.9	20.0	57.3
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	17,659	400,888	7,893	16,113	2,180	20,615	57,547	11,731	77,889	11.4	19.5	35.6	32.1	16.6	19.7
Finance	119	17,590	(*)	(*)	(*)	(*)	−1,483	(*)	(*)	52.6	8.0	(*)	(*)	(*)	60.6
Insurance agents, brokers, and service	6,632	165,164	3,425	2,215	1,487	12,301	36,094	5,597	41,394	18.5	29.9	26.9	48.7	25.3	51.8
Real estate	10,908	218,114	4,400	13,803	691	8,228	22,936	6,064	35,335	14.6	27.7	41.3	34.4	21.1	19.8
Services	93,065	1,509,520	56,236	58,820	23,161	188,795	543,604	71,987	598,458	4.8	7.1	9.4	13.0	6.3	16.5
Hotels and other lodging places	1,856	44,840	1,856	7,452	(*)	(*)	−3,728	(*)	(*)	37.9	37.4	40.2	(*)	(*)	59.1
Personal services	13,828	192,080	9,112	8,406	4,218	26,937	53,603	12,314	55,426	13.4	20.8	27.6	31.3	17.5	59.1
Business services	15,236	142,141	7,718	4,209	2,384	16,056	53,339	11,319	61,585	12.1	19.8	27.1	35.9	18.7	43.1
Automobile repair and services	4,186	106,647	3,193	2,999	(*)	(*)	14,996	2,680	17,182	24.8	35.1	34.4	(*)	36.2	46.7
Amusement and recreation services, except motion pictures	8,713	46,442	5,088	6,385	1,244	3,401	2,452	7,043	12,544	16.3	19.9	30.4	41.0	23.2	48.6
Medical and health services	15,873	537,569	10,654	15,210	5,371	72,984	273,013	13,870	277,602	10.3	11.6	16.9	24.3	10.1	37.2
Offices of physicians	6,955	261,102	5,577	6,261	2,646	26,308	156,058	5,579	158,827	13.3	12.3	14.9	17.4	12.2	39.1
Offices of dentists	2,717	162,512	2,110	6,105	1,849	26,340	73,947	2,407	75,143	25.5	25.1	36.5	35.4	22.8	99.8
Other medical services	6,201	113,955	2,967	2,844	876	20,336	43,008	5,884	43,632	18.7	30.1	30.7	70.9	24.7	90.7
Legal services	6,316	172,900	4,503	4,334	2,989	24,704	80,486	5,247	81,428	16.6	17.0	22.7	25.2	16.5	45.8
Other services	27,057	266,901	14,112	9,825	4,713	29,588	69,443	18,715	89,418	8.9	19.3	16.4	33.3	15.6	24.2
Nature of business not allocable	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Michigan															
All industries	354,610	11,281,041	250,537	530,649	136,975	1,193,731	1,477,357	233,970	1,834,130	3.5	4.6	8.4	6.8	4.2	9.0
All nonfarm industries	264,716	9,892,274	176,486	303,934	91,211	1,090,173	1,418,023	197,912	1,625,296	3.0	4.5	8.6	6.7	4.0	9.0
Agriculture, forestry, and fishing	97,350	1,462,553	80,822	236,167	48,200	117,458	57,520	39,398	226,598	10.0	18.5	16.8	31.7	18.7	16.2
Farms	89,894	1,388,767	74,051	226,715	45,764	103,558	59,334	36,058	208,834	10.7	19.4	17.4	35.4	19.9	17.4
Field crop	44,650	477,237	35,164	84,198	23,053	22,803	2,689	19,655	78,453	15.1	23.4	21.6	29.8	23.8	27.1
Livestock	20,345	661,887	19,828	88,401	14,262	61,571	30,494	9,683	74,079	20.8	32.2	29.2	57.2	35.1	31.0
Other	24,899	249,643	19,059	54,116	8,429	19,184	26,151	6,720	56,302	21.7	48.7	44.0	39.4	47.3	28.3
Other agriculture, forestry, and fishing	7,456	73,786	6,771	9,452	2,436	13,900	−1,814	3,340	17,764	20.8	32.0	26.2	45.8	41.3	44.7
Mining	1,564	70,365	1,390	3,449	(*)	(*)	5,116	762	11,870	32.2	48.7	45.1	(*)	38.3	41.0
Construction	30,863	1,181,523	21,032	35,927	12,844	188,288	181,924	28,129	193,981	8.8	13.3	17.1	19.6	12.0	47.3
General building contractors and operative builders	6,196	375,408	3,682	5,705	2,125	35,657	40,734	5,958	43,439	19.5	27.0	34.6	49.9	23.5	90.3
Special trade contractors	24,438	779,948	17,122	28,746	10,490	144,552	137,968	21,942	147,320	10.0	15.1	19.6	21.6	14.1	55.1
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	7,233	338,268	5,469	15,296	3,845	58,737	49,799	5,072	59,536	17.8	25.1	26.6	26.7	24.6	37.3
Transportation, communication, electric, gas, and sanitary services	15,196	367,789	11,841	38,828	4,985	50,240	37,620	10,096	52,583	12.6	19.2	20.6	33.0	20.3	25.5
Trucking and warehousing	10,875	311,411	8,513	31,096	3,959	42,211	35,312	7,657	45,486	14.9	21.2	22.8	37.5	22.0	30.9
Other	4,321	56,378	3,328	7,732	(*)	(*)	2,308	2,439	7,097	23.6	44.4	48.2	(*)	52.0	45.2
Wholesale and retail trade	72,731	5,669,305	47,861	91,760	33,026	474,781	382,739	51,397	447,606	5.6	6.5	10.0	9.5	7.6	16.8
Wholesale trade	11,610	1,162,613	6,521	14,930	3,516	48,068	138,539	10,898	142,923	13.2	13.3	22.4	23.4	14.0	48.3
Retail trade	59,752	4,468,298	40,566	75,052	28,959	424,624	238,643	39,681	296,497	6.2	7.5	11.2	10.3	9.1	18.2
Food stores	7,206	1,014,064	5,972	13,302	3,895	60,148	50,970	5,716	54,407	17.9	15.9	21.7	19.0	21.0	44.9
Automotive dealers and service stations	8,108	1,313,995	6,438	9,135	5,994	80,210	49,891	5,660	56,554	16.2	15.0	20.2	18.5	20.3	28.8
Eating and drinking places	9,521	844,733	8,523	25,776	8,259	172,959	45,540	5,914	63,256	15.5	17.2	19.8	19.3	21.1	34.9
Direct selling organizations	13,692	81,808	4,417	1,024	(*)	(*)	7,180	7,053	12,318	13.4	31.2	38.0	(*)	37.7	28.1
Other retail trade	21,225	1,213,698	15,216	25,815	9,852	110,897	85,062	15,338	109,962	10.7	13.2	22.0	19.0	15.1	32.2
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	24,650	409,722	12,806	29,485	3,493	26,907	141,559	20,141	164,264	12.3	17.0	40.4	36.4	13.7	25.9
Finance	448	57,841	(*)	(*)	(*)	(*)	5,143	(*)	(*)	58.1	87.2	(*)	(*)	(*)	71.5
Insurance agents, brokers, and service	6,041	128,380	3,220	2,069	2,131	16,921	65,741	5,203	68,748	18.4	23.1	38.0	48.5	22.0	46.1
Real estate	18,161	223,501	9,189	14,739	1,129	4,733	70,675	14,607	84,604	15.4	16.9	19.0	32.4	17.5	28.3
Services	104,437	1,771,479	69,286	79,736	30,217	275,545	613,088	78,399	669,699	4.7	7.4	9.4	12.9	6.1	13.0
Hotels and other lodging places	4,047	56,847	3,509	8,758	2,004	4,774	3,821	1,896	10,082	25.0	35.0	28.8	42.9	43.9	35.2
Personal services	23,703	229,670	14,944	13,736	6,361	43,338	61,251	19,864	67,872	10.4	16.8	25.9	27.5	16.3	39.9
Business services	17,945	206,134	8,244	11,686	3,324	25,087	67,161	14,598	77,426	11.3	23.2	35.9	34.1	15.7	34.4
Automobile repair and services	7,658	192,995	6,923	9,105	3,305	41,782	29,956	4,896	32,132	18.5	29.7	27.3	40.2	30.8	41.8
Amusement and recreation services, except motion pictures	8,008	106,265	5,820	8,474	1,971	26,711	6,467	4,853	20,530	18.2	32.0	26.6	53.7	30.0	28.5
Medical and health services	12,177	582,164	10,465	12,848	6,803	72,587	319,490	10,826	323,744	11.0	9.8	12.2	12.5	9.4	47.3
Offices of physicians	4,897	269,097	3,777	5,368	2,823	35,820	152,708	4,272	155,465	14.3	12.5	15.2	16.8	12.3	51.7
Offices of dentists	3,274	231,280	3,067	4,057	2,162	28,597	128,372	3,264	128,378	18.8	17.3	23.4	20.7	16.6	94.9
Other medical services	4,006	81,787	3,621	3,423	1,818	8,170	38,410	3,290	39,901	23.9	28.0	27.6	40.0	27.1	95.4
Legal services	5,239	118,954	4,112	3,092	2,272	14,657	62,290	4,359	63,373	18.5	18.9	24.5	31.6	19.9	40.1
Other services	25,660	278,450	15,269	12,037	4,177	46,609	62,652	17,107	74,540	9.6	25.0	17.7	45.7	17.7	24.5
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Minnesota															
All industries	288,151	8,157,201	215,572	554,100	143,166	602,306	1,007,931	188,593	1,299,382	4.8	5.3	8.3	9.3	6.1	12.4
All nonfarm industries	166,181	5,521,153	107,252	164,379	62,399	509,684	639,566	115,891	742,887	4.3	6.0	9.6	10.5	5.8	14.0
Agriculture, forestry, and fishing	128,885	2,668,555	111,268	392,823	84,480	98,591	366,813	74,268	560,579	9.3	10.2	11.0	17.3	12.0	17.1
Farms	121,970	2,636,046	108,320	389,721	80,767	92,622	368,365	72,702	556,495	9.6	10.3	11.1	18.2	12.0	17.6
Field crop	55,774	1,376,857	52,102	223,408	37,098	44,783	324,164	38,088	385,130	13.4	13.3	15.1	19.7	14.8	27.7
Livestock	55,970	1,197,898	50,146	157,587	39,034	45,096	46,635	31,209	143,688	14.8	16.6	16.9	31.7	21.2	25.0
Other	10,226	61,293	6,072	8,726	4,635	2,743	−2,434	(*)	(*)	34.1	46.1	38.2	62.9	(*)	49.4
Other agriculture, forestry, and fishing	6,915	32,507	2,948	3,102	3,713	5,969	−1,552	(*)	(*)	33.7	34.4	42.2	42.3	(*)	34.3
Mining	366	7,218	(*)	(*)	(*)	(*)	1,052	(*)	(*)	58.9	63.1	(*)	(*)	(*)	3.1
Construction	20,567	482,986	13,288	14,353	7,385	80,116	88,176	18,566	96,767	11.0	19.3	21.3	28.7	15.8	50.0
General building contractors and operative builders	3,094	90,005	2,181	3,332	(*)	(*)	10,048	2,748	15,477	27.9	34.4	51.4	(*)	39.0	66.7
Special trade contractors	16,214	346,392	10,267	7,778	6,185	58,136	74,434	14,869	75,356	12.4	23.8	22.4	34.5	17.7	59.8
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	5,715	183,378	2,618	10,875	4,668	36,278	13,988	3,657	16,262	39.3	34.6	41.9	48.5	39.7	46.1
Transportation, communication, electric, gas, and sanitary services	9,087	296,642	7,449	23,741	4,159	27,212	41,429	6,924	48,079	16.6	19.7	22.3	38.6	24.1	55.5
Trucking and warehousing	6,364	230,228	4,726	19,363	2,968	17,040	26,903	4,885	32,143	19.9	23.3	25.9	48.3	28.5	67.3
Other	2,723	66,414	2,723	4,378	(*)	(*)	14,526	2,039	15,936	30.2	34.9	37.5	(*)	44.6	77.3
Wholesale and retail trade	54,183	3,516,698	36,304	54,749	25,849	266,969	223,732	35,316	263,021	6.6	8.2	10.2	15.1	10.0	18.6
Wholesale trade	12,901	1,163,878	6,597	13,463	5,006	31,444	78,445	9,573	86,312	13.6	14.2	19.8	21.9	17.2	35.6
Retail trade	39,820	2,287,574	29,094	40,527	20,461	233,416	140,324	24,784	171,409	7.8	10.2	12.0	17.0	12.5	21.7
Food stores	2,981	372,317	2,753	4,256	2,105	57,324	21,065	2,322	22,882	28.2	24.7	27.4	46.4	33.5	61.6
Automotive dealers and service stations	5,802	726,966	5,201	8,839	4,125	35,942	20,323	4,639	29,269	19.7	19.1	23.4	23.6	23.3	52.3
Eating and drinking places	6,788	405,315	5,898	10,175	6,332	73,053	22,488	4,053	28,170	19.5	23.9	24.3	33.3	28.5	35.5
Direct selling organizations	10,370	28,681	3,560	1,161	(*)	(*)	1,637	5,196	4,541	15.8	33.9	51.7	(*)	45.7	31.2
Other retail trade	13,879	754,295	11,682	16,116	7,361	67,021	74,811	8,574	86,547	12.9	17.3	21.1	21.1	19.6	35.8
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	14,524	244,039	6,611	10,348	2,777	5,698	59,487	10,198	65,347	13.8	25.4	52.5	34.0	18.8	24.4
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	5,503	150,453	2,750	1,418	(*)	(*)	28,417	4,114	29,862	20.4	39.4	49.8	(*)	32.1	59.3
Real estate	8,927	88,981	3,774	8,820	1,578	2,497	27,217	6,034	31,604	18.6	20.3	51.1	27.3	23.1	26.2
Services	54,368	757,420	37,354	46,883	13,847	87,343	213,119	38,853	247,914	7.5	12.1	24.4	19.3	10.0	31.0
Hotels and other lodging places	3,064	89,043	2,755	12,391	(*)	(*)	1,587	(*)	(*)	29.0	43.3	43.0	(*)	(*)	58.6
Personal services	9,512	122,106	6,896	5,504	2,826	23,887	31,303	7,660	32,493	16.1	28.2	35.2	44.0	25.8	55.0
Business services	11,427	102,713	8,702	15,757	2,183	18,186	26,329	6,726	37,736	22.0	36.8	61.5	54.1	23.8	75.5
Automobile repair and services	3,988	131,040	2,911	2,918	(*)	(*)	19,238	3,210	20,786	25.4	38.3	47.7	(*)	37.3	82.1
Amusement and recreation services, except motion pictures	4,830	26,566	2,359	837	1,422	2,061	11,179	4,306	13,445	22.8	34.9	39.5	43.9	40.7	49.4
Medical and health services	4,430	155,106	3,074	4,301	2,044	23,299	82,452	3,336	84,594	19.7	20.5	27.1	30.0	18.6	58.7
Offices of physicians	1,595	58,355	1,120	1,207	686	6,597	35,439	988	37,388	30.7	27.1	31.8	46.0	25.4	64.0
Offices of dentists	969	73,420	926	2,127	817	14,859	34,868	969	34,868	34.4	33.6	41.2	41.3	31.0	(*)
Other medical services	1,866	23,331	(*)	(*)	(*)	(*)	12,145	(*)	(*)	34.2	53.0	(*)	(*)	(*)	74.5
Legal services	1,495	41,767	(*)	(*)	1,217	3,979	15,540	1,337	16,114	35.8	43.1	(*)	50.9	42.9	66.7
Other services	15,622	89,079	9,937	4,103	1,924	4,666	25,491	10,802	31,416	12.4	22.5	24.4	46.4	22.9	34.5
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Mississippi															
All industries	**118,145**	**4,129,306**	**80,303**	**232,158**	**56,578**	**349,272**	**295,144**	**73,674**	**502,126**	**5.9**	**6.2**	**10.7**	**9.6**	**7.0**	**11.8**
All nonfarm industries	**71,598**	**3,303,154**	**44,942**	**91,648**	**29,044**	**259,601**	**387,789**	**57,408**	**428,938**	**5.5**	**6.6**	**10.6**	**10.7**	**7.4**	**16.5**
Agriculture, forestry, and fishing	**48,690**	**874,787**	**37,026**	**144,529**	**28,271**	**94,715**	**—88,431**	**17,669**	**81,884**	**12.0**	**16.3**	**15.9**	**20.0**	**19.2**	**14.0**
Farms	46,547	826,152	35,361	140,510	27,534	89,671	—92,645	16,266	73,188	12.4	17.0	16.4	20.8	20.6	14.2
Field crop	18,584	607,902	13,599	91,059	11,852	67,411	—11,975	9,797	60,529	20.3	20.8	20.3	24.7	23.9	24.8
Livestock	22,053	188,133	16,772	44,483	13,077	13,277	—66,652	4,367	10,109	16.2	32.0	30.6	29.0	37.8	18.1
Other	5,910	30,117	4,990	4,968	2,605	8,983	—14,018	2,102	2,550	30.7	55.7	43.2	84.8	68.3	37.9
Other agriculture, forestry, and fishing	2,143	48,635	1,665	4,019	737	5,044	6,214	1,403	8,696	38.0	46.7	39.3	61.0	51.6	66.5
Mining	**601**	**68,748**	**444**	**4,129**	**92**	**4,646**	**6,504**	**447**	**11,895**	**35.7**	**27.6**	**27.3**	**23.9**	**42.0**	**47.9**
Construction	**8,473**	**326,717**	**4,458**	**19,652**	**3,793**	**57,844**	**29,390**	**7,703**	**31,648**	**19.3**	**22.7**	**37.7**	**29.4**	**20.4**	**66.6**
General building contractors and operative builders	359	34,517	345	843	177	3,649	2,424	(*)	(*)	56.7	30.8	52.7	50.0	(*)	42.5
Special trade contractors	7,007	232,945	3,802	12,215	2,908	42,269	23,087	6,661	24,733	21.6	27.4	36.7	35.8	24.0	89.9
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	**2,551**	**75,133**	**2,154**	**4,915**	**1,241**	**9,847**	**11,996**	**2,335**	**12,317**	**35.8**	**32.0**	**53.5**	**39.7**	**42.7**	**71.3**
Transportation, communication, electric, gas, and sanitary services	**3,118**	**72,915**	**2,546**	**6,815**	**(*)**	**(*)**	**13,911**	**2,625**	**15,791**	**30.7**	**31.5**	**31.0**	**(*)**	**38.2**	**37.5**
Trucking and warehousing	2,334	58,799	2,334	5,440	(*)	(*)	8,985	(*)	(*)	35.5	34.2	30.2	(*)	(*)	37.5
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**24,973**	**2,171,772**	**15,746**	**26,209**	**14,001**	**110,618**	**117,296**	**19,242**	**136,772**	**9.4**	**8.9**	**13.9**	**13.1**	**11.0**	**27.7**
Wholesale trade	5,061	547,882	3,242	11,317	2,142	21,398	31,183	4,421	34,238	21.9	15.5	25.5	25.5	21.8	40.2
Retail trade	19,088	1,572,286	11,854	14,558	11,609	84,733	87,068	14,569	99,807	10.8	11.0	15.5	15.3	13.1	36.0
Food stores	3,834	522,372	3,828	4,578	2,628	17,559	23,837	3,435	25,961	22.4	18.9	22.6	18.3	23.6	48.9
Automotive dealers and service stations	2,642	380,308	1,636	1,517	2,336	22,445	9,897	1,553	17,081	26.9	23.6	30.8	29.6	33.2	60.2
Eating and drinking places	3,057	106,148	1,264	1,493	1,781	14,129	10,785	2,229	11,193	30.2	38.3	56.1	38.0	37.8	56.7
Direct selling organizations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	8,111	554,720	4,953	6,817	4,506	30,579	39,908	6,306	42,604	16.8	19.6	26.3	30.7	21.1	37.2
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**3,884**	**76,117**	**2,041**	**4,039**	**(*)**	**(*)**	**22,567**	**2,576**	**23,948**	**25.7**	**32.2**	**36.7**	**(*)**	**32.4**	**34.3**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
Insurance agents, brokers, and service	2,145	31,427	(*)	(*)	(*)	(*)	16,250	1,665	16,571	35.2	41.6	(*)	(*)	42.3	90.2
Real estate	1,697	39,234	1,577	3,295	(*)	(*)	6,509	911	7,377	38.8	53.2	42.0	(*)	45.7	37.8
Services	**25,549**	**452,340**	**15,888**	**21,870**	**8,185**	**62,674**	**180,378**	**21,077**	**187,871**	**9.9**	**13.2**	**15.4**	**25.3**	**13.3**	**28.7**
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	7,405	69,949	4,175	3,510	1,912	10,444	21,598	7,118	22,206	19.6	32.0	39.0	46.6	28.5	50.7
Business services	2,291	30,218	876	913	(*)	(*)	19,698	1,785	20,688	34.1	72.8	39.4	(*)	75.1	74.5
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	3,880	146,189	2,136	4,594	1,423	19,215	83,642	3,348	84,772	21.8	17.4	23.4	20.7	17.2	57.0
Offices of physicians	2,644	97,785	1,346	3,018	1,028	13,327	58,396	2,195	59,207	28.1	20.6	26.2	25.9	20.0	74.5
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	771	18,450	(*)	(*)	(*)	(*)	7,331	(*)	(*)	47.1	49.8	(*)	(*)	57.1	72.3
Legal services	2,447	37,377	1,875	2,468	1,390	4,018	18,444	2,267	19,512	32.7	34.3	43.4	42.6	35.6	95.1
Other services	6,572	87,488	4,486	5,653	1,528	8,513	23,181	4,512	24,882	20.4	26.9	31.5	40.4	28.3	65.4
Nature of business not allocable	**(*)**	**(*)**	**—**	**—**	**(*)**	**(*)**	**(*)**	**—**	**—**	**(*)**	**(*)**	**—**	**(*)**	**—**	**(*)**

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Missouri															
All industries	**350,856**	**8,922,719**	**242,935**	**464,901**	**138,132**	**746,764**	**997,879**	**224,393**	**1,397,374**	**4.2**	**4.9**	**8.0**	**8.0**	**5.5**	**10.4**
All nonfarm industries	**190,038**	**6,452,053**	**109,195**	**155,208**	**60,037**	**672,712**	**875,308**	**146,284**	**979,262**	**3.5**	**5.5**	**8.2**	**8.7**	**5.1**	**10.9**
Agriculture, forestry, and fishing	**166,459**	**2,556,380**	**138,435**	**314,172**	**79,667**	**82,873**	**143,275**	**81,810**	**442,297**	**8.0**	**10.1**	**11.2**	**15.2**	**13.4**	**13.4**
Farms	160,818	2,470,666	133,740	309,693	78,095	74,052	122,571	78,109	418,112	8.3	10.4	11.4	15.5	14.0	13.5
Field crop	64,750	1,190,858	49,999	151,917	23,790	32,744	167,564	41,940	262,171	12.5	15.3	16.6	22.6	18.0	27.1
Livestock	86,072	1,227,984	74,764	145,732	49,495	30,691	−20,487	34,513	152,008	11.9	14.5	16.6	16.4	22.9	16.7
Other	9,996	51,824	8,977	12,044	4,810	10,617	−24,506	1,656	3,933	28.2	47.6	30.7	67.2	49.1	36.0
Other agriculture, forestry, and fishing	5,641	85,714	4,695	4,479	1,572	8,821	20,704	3,701	24,185	20.8	37.2	30.3	60.0	36.5	35.8
Mining	**434**	**14,386**	**365**	**1,499**	**(*)**	**(*)**	**120**	**145**	**2,715**	**55.3**	**38.6**	**46.2**	**(*)**	**52.4**	**40.0**
Construction	**18,993**	**624,358**	**10,425**	**18,580**	**8,134**	**141,794**	**90,200**	**15,202**	**96,885**	**11.4**	**17.5**	**29.7**	**26.8**	**16.0**	**33.6**
General building contractors and operative builders	2,127	157,434	1,474	1,922	(*)	(*)	13,295	1,278	14,319	32.8	34.6	34.8	(*)	45.1	55.5
Special trade contractors	16,030	414,164	8,574	11,744	6,856	74,165	67,998	13,088	73,659	12.5	21.9	38.2	32.4	18.1	38.4
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	**2,817**	**94,711**	**2,366**	**2,479**	**953**	**11,012**	**6,115**	**2,040**	**7,158**	**29.7**	**36.6**	**41.4**	**46.4**	**35.8**	**54.7**
Transportation, communication, electric, gas, and sanitary services	**10,241**	**242,374**	**7,936**	**29,609**	**2,469**	**32,827**	**25,444**	**7,506**	**37,156**	**15.9**	**22.0**	**23.1**	**43.3**	**24.9**	**37.1**
Trucking and warehousing	9,606	230,795	7,311	27,043	2,424	31,991	27,542	7,496	37,154	16.4	22.9	24.2	44.4	24.9	43.2
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**58,744**	**3,981,297**	**31,167**	**47,134**	**23,529**	**309,446**	**268,827**	**43,773**	**296,728**	**6.3**	**7.7**	**14.8**	**11.0**	**9.1**	**20.7**
Wholesale trade	7,510	980,265	4,613	13,858	2,953	39,495	55,272	6,416	62,902	16.9	14.0	37.3	19.4	18.9	52.0
Retail trade	48,390	2,973,901	25,791	32,820	20,077	269,166	209,518	35,456	228,845	7.0	9.3	14.1	12.3	10.6	21.5
Food stores	2,251	397,771	1,567	2,738	1,684	23,694	15,835	2,214	16,122	29.7	24.2	29.7	24.3	28.7	44.4
Automotive dealers and service stations	7,651	1,083,893	4,880	6,299	4,942	76,761	50,440	6,493	53,814	17.2	16.1	25.7	21.7	20.1	77.7
Eating and drinking places	6,634	417,532	5,104	7,649	5,079	71,863	30,668	4,783	34,424	19.7	24.1	38.6	25.9	28.2	41.0
Direct selling organizations	14,772	56,647	2,333	882	(*)	(*)	11,886	9,335	15,086	13.2	25.0	63.6	(*)	40.3	31.7
Other retail trade	17,082	1,018,058	11,907	15,252	7,145	96,361	100,689	12,631	109,399	11.4	15.8	19.9	21.8	16.4	30.3
Wholesale and retail trade not allocable	2,844	27,131	(*)	(*)	(*)	(*)	4,037	(*)	(*)	29.8	61.3	(*)	(*)	(*)	60.0
Finance, insurance, and real estate	**22,615**	**277,250**	**10,947**	**10,869**	**3,941**	**12,211**	**101,086**	**17,009**	**127,588**	**10.1**	**13.8**	**20.2**	**25.0**	**14.5**	**26.5**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	10,326	165,932	4,979	2,695	2,736	7,033	86,260	9,068	87,055	14.9	18.8	32.6	31.3	18.1	57.2
Real estate	11,963	99,440	5,707	7,892	945	3,221	25,917	7,931	40,403	13.9	20.6	25.5	36.6	24.0	29.6
Services	**70,088**	**1,131,656**	**41,294**	**40,559**	**19,413**	**155,295**	**362,638**	**56,443**	**386,673**	**5.9**	**10.3**	**12.9**	**15.9**	**8.3**	**17.8**
Hotels and other lodging places	2,667	93,479	2,439	8,549	927	7,009	10,217	1,375	11,677	30.7	39.5	36.9	56.3	42.7	50.8
Personal services	16,139	132,692	9,486	6,450	3,660	23,714	30,005	13,666	32,427	12.4	26.1	35.9	52.1	20.7	48.7
Business services	10,438	149,326	5,007	3,009	3,363	26,706	40,698	9,394	44,678	15.2	28.1	31.6	42.2	20.8	45.3
Automobile repair and services	7,229	154,179	5,242	5,507	3,864	24,935	20,842	4,907	24,606	19.1	28.1	30.9	41.0	29.5	52.8
Amusement and recreation services, except motion pictures	5,562	79,629	3,705	5,840	1,152	8,507	5,384	3,606	12,221	20.9	70.3	37.3	79.9	44.9	35.9
Medical and health services	7,508	306,882	4,868	6,578	3,431	42,499	161,215	6,662	163,472	15.3	15.2	22.7	21.1	13.8	61.9
Offices of physicians	2,117	146,847	1,719	2,600	1,483	18,393	90,437	1,947	90,866	22.9	17.9	23.0	23.7	16.9	66.8
Offices of dentists	1,713	83,636	1,190	1,180	1,190	14,730	40,968	1,375	42,493	31.5	34.5	50.1	39.2	31.5	88.4
Other medical services	3,678	76,399	1,959	2,798	(*)	(*)	29,810	3,340	30,113	24.3	33.6	44.1	(*)	31.8	74.8
Legal services	2,186	58,595	1,037	702	460	2,563	43,276	2,055	43,738	29.4	27.8	50.8	48.9	28.4	37.8
Other services	18,359	156,872	9,510	3,924	2,556	19,362	51,001	14,778	53,854	12.5	27.6	26.2	46.1	20.7	38.7
Nature of business not allocable	**(*)**	**(*)**	**—**	**—**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**—**	**(*)**	**(*)**	**(*)**

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Montana															
All industries	**68,796**	**2,141,976**	**49,371**	**164,019**	**29,769**	**198,597**	**273,813**	**46,648**	**391,893**	**4.2**	**4.3**	**7.4**	**6.2**	**5.6**	**12.6**
All nonfarm industries	**40,106**	**1,408,381**	**26,780**	**55,185**	**14,694**	**159,837**	**176,370**	**28,907**	**205,897**	**2.8**	**4.3**	**5.8**	**6.8**	**4.2**	**9.1**
Agriculture, forestry, and fishing	**29,882**	**756,484**	**23,546**	**110,302**	**15,369**	**41,837**	**101,298**	**18,485**	**190,540**	**8.9**	**9.4**	**10.7**	**15.0**	**10.7**	**16.4**
Farms	28,690	733,595	22,591	108,834	15,075	38,760	97,443	17,741	185,996	9.3	9.6	10.8	15.8	10.9	16.5
Field crop	12,381	454,664	9,984	63,402	7,483	24,850	131,633	10,339	153,738	12.7	13.1	14.6	20.9	12.4	31.0
Livestock	12,245	269,126	10,126	41,659	6,175	12,950	−23,036	6,054	25,904	14.4	14.1	17.0	24.9	26.4	14.8
Other	4,064	9,805	2,481	3,773	1,417	960	−11,154	1,348	6,354	30.2	30.8	43.6	49.2	38.3	61.3
Other agriculture, forestry, and fishing	1,192	22,889	955	1,468	294	3,077	3,855	744	4,544	17.5	35.3	28.4	44.3	33.2	37.4
Mining	**709**	**19,849**	**543**	**912**	**187**	**1,866**	**2,946**	**440**	**5,335**	**20.3**	**24.3**	**27.4**	**39.3**	**24.2**	**39.9**
Construction	**5,707**	**185,239**	**4,072**	**6,861**	**2,437**	**32,662**	**19,716**	**4,460**	**26,014**	**8.0**	**12.5**	**14.6**	**18.3**	**11.9**	**24.1**
General building contractors and operative builders	1,153	70,941	843	1,217	629	11,219	4,248	906	6,700	17.1	22.8	23.5	35.0	21.8	43.6
Special trade contractors	3,966	103,862	2,800	4,378	1,659	19,709	13,638	3,158	17,182	9.8	15.5	18.3	21.8	15.2	30.1
Other construction	588	10,436	429	1,266	(*)	(*)	1,830	396	2,132	25.7	36.0	41.8	(*)	38.2	54.0
Manufacturing	**2,465**	**76,030**	**2,112**	**6,633**	**1,331**	**13,434**	**10,322**	**1,859**	**11,159**	**12.4**	**16.8**	**20.1**	**28.6**	**16.6**	**33.7**
Transportation, communication, electric, gas, and sanitary services	**1,760**	**72,904**	**1,421**	**7,746**	**523**	**10,389**	**9,090**	**1,386**	**11,460**	**13.8**	**17.4**	**18.3**	**26.1**	**18.9**	**29.2**
Trucking and warehousing	1,379	65,896	1,119	6,989	414	8,236	8,245	1,124	10,302	15.8	18.5	19.8	27.7	20.0	32.2
Other	381	7,008	302	757	(*)	(*)	845	(*)	(*)	28.7	48.9	39.3	(*)	(*)	62.9
Wholesale and retail trade	**11,248**	**753,063**	**6,959**	**13,805**	**5,310**	**63,455**	**45,002**	**6,860**	**54,361**	**5.4**	**6.4**	**9.0**	**9.6**	**8.1**	**14.5**
Wholesale trade	1,735	184,602	1,135	2,507	756	8,839	10,297	1,053	12,280	13.4	12.2	17.8	23.6	16.3	36.4
Retail trade	9,420	568,288	5,791	11,294	4,554	54,616	34,614	5,717	41,990	6.0	7.6	10.3	10.5	9.4	15.6
Food stores	529	68,030	455	827	429	4,193	3,437	349	3,933	24.5	20.4	28.6	22.9	29.8	42.3
Automotive dealers and service stations	1,009	134,546	859	1,579	677	6,967	6,046	794	6,519	17.2	16.1	24.6	19.2	21.0	47.0
Eating and drinking places	1,836	135,648	1,448	4,459	1,605	26,499	7,412	1,164	9,352	13.3	16.2	19.8	18.7	19.5	31.8
Direct selling organizations	2,644	7,335	626	153	(*)	(*)	443	1,412	1,058	11.8	24.4	37.9	(*)	33.8	26.5
Other retail trade	3,402	222,729	2,403	4,276	1,798	16,947	17,276	1,995	21,128	10.1	12.1	14.1	14.0	14.2	23.5
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Finance, insurance, and real estate	**2,491**	**38,097**	**1,420**	**1,275**	**373**	**961**	**18,548**	**2,034**	**19,475**	**11.2**	**13.8**	**16.6**	**35.4**	**14.6**	**28.0**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	892	13,552	525	308	281	727	7,683	803	7,808	19.3	23.2	29.8	45.9	24.5	78.6
Real estate	1,526	23,154	877	848	(*)	(*)	10,787	1,169	11,286	14.2	18.0	21.2	(*)	18.5	35.2
Services	**14,534**	**240,310**	**9,298**	**16,485**	**4,239**	**33,993**	**66,891**	**11,124**	**73,549**	**5.0**	**8.3**	**11.7**	**13.5**	**7.3**	**18.8**
Hotels and other lodging places	1,046	33,178	899	6,247	580	3,591	3,155	740	4,275	17.9	26.0	24.8	31.8	23.3	45.9
Personal services	2,859	33,964	1,920	1,790	869	5,561	9,860	2,508	10,097	11.5	20.2	24.9	30.4	18.6	40.9
Business services	2,249	24,852	1,202	1,723	551	4,040	7,435	1,513	8,378	14.4	23.5	25.7	32.9	21.8	36.5
Automobile repair and services	908	29,808	569	1,144	315	5,765	2,898	745	3,463	20.4	32.3	34.2	41.4	30.8	50.4
Amusement and recreation services, except motion pictures	1,635	15,755	1,191	2,019	446	1,471	676	710	2,829	14.9	28.3	35.4	42.5	22.0	33.3
Medical and health services	1,208	54,100	714	1,700	569	9,368	25,762	1,201	25,776	14.9	17.2	24.0	30.0	13.9	92.6
Offices of physicians	297	24,218	241	436	238	3,649	13,584	290	13,598	21.1	19.9	25.1	23.5	18.7	92.6
Offices of dentists	346	19,199	267	900	233	2,716	9,315	346	9,315	26.7	26.4	38.9	31.5	24.8	—
Other medical services	565	10,683	(*)	(*)	(*)	(*)	2,863	565	2,863	25.1	58.0	(*)	(*)	37.0	—
Legal services	173	(*)	(*)	(*)	(*)	(*)	2,365	(*)	(*)	40.1	(*)	(*)	(*)	(*)	92.6
Other services	4,456	45,095	2,677	1,799	870	4,012	14,740	3,541	16,341	9.1	15.0	18.5	29.0	15.0	47.8
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Nebraska															
All industries	171,233	6,412,499	125,249	467,718	87,490	322,477	848,843	129,343	1,058,436	5.3	5.6	8.2	8.8	6.1	14.3
All nonfarm industries	75,990	2,821,035	46,056	84,465	26,339	236,769	330,385	57,591	381,950	5.3	6.9	11.6	10.6	7.3	18.3
Agriculture, forestry, and fishing	96,976	3,607,339	80,131	384,186	61,374	86,050	519,379	73,095	677,915	8.5	8.3	9.7	15.4	8.7	18.0
Farms	95,243	3,591,464	79,193	383,253	61,151	85,708	518,458	71,752	676,486	8.7	8.4	9.7	15.4	8.7	18.0
Field crop	47,241	1,665,553	36,362	205,716	27,654	44,131	413,670	41,579	456,579	12.1	13.3	13.5	21.2	10.9	37.9
Livestock	42,968	1,907,153	41,018	174,914	32,730	41,424	104,481	29,041	212,283	13.4	10.8	14.3	22.7	14.8	21.5
Other	5,034	18,758	1,813	2,623	767	153	307	1,132	7,624	34.8	42.4	59.7	35.4	55.9	45.4
Other agriculture, forestry, and fishing	1,733	15,875	938	933	(*)	(*)	921	(*)	(*)	41.7	59.9	59.6	(*)	(*)	63.0
Mining	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Construction	10,281	387,567	7,072	15,679	5,036	47,986	64,126	9,440	65,779	16.5	19.3	32.7	25.0	18.1	61.4
General building contractors and operative builders	2,093	171,347	1,482	5,662	(*)	(*)	21,165	2,053	21,204	31.4	33.6	46.0	(*)	34.2	98.5
Special trade contractors	6,954	175,098	4,762	5,031	3,181	31,530	35,139	6,159	35,750	20.9	24.8	30.2	31.8	23.7	71.8
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	4,980	159,130	4,200	21,494	2,467	17,331	1,903	2,983	15,506	24.4	24.8	30.9	44.5	37.8	44.1
Trucking and warehousing	3,869	147,369	3,660	20,292	1,754	15,357	2,537	2,143	15,083	27.5	26.6	32.5	49.8	38.8	47.4
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	26,569	1,707,008	15,868	22,544	10,175	112,890	101,160	18,639	117,118	9.5	9.8	14.5	15.6	12.5	24.3
Wholesale trade	6,383	630,135	3,801	8,825	1,932	26,787	44,984	5,142	48,596	19.5	13.6	26.0	29.5	20.6	46.5
Retail trade	19,002	1,065,883	11,057	12,873	7,845	86,013	54,912	13,109	66,119	11.4	13.7	17.3	18.4	16.1	30.5
Food stores	1,463	134,144	667	1,216	667	9,044	6,360	1,063	6,824	45.7	34.5	39.7	36.2	54.1	95.0
Automotive dealers and service stations	2,880	408,562	2,398	3,086	2,189	24,282	16,719	2,466	19,352	25.8	24.5	32.4	28.2	32.4	79.6
Eating and drinking places	2,237	126,613	2,029	3,295	(*)	(*)	9,607	1,741	10,796	33.1	37.7	43.0	(*)	40.8	85.6
Direct selling organizations	6,146	23,863	(*)	(*)	(*)	(*)	1,310	3,843	2,390	22.5	43.4	(*)	(*)	55.6	43.3
Other retail trade	6,276	372,701	4,439	5,169	3,052	30,255	20,916	3,996	26,757	19.3	23.1	25.9	30.5	24.1	41.7
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	5,435	86,976	3,575	2,929	1,304	2,214	29,529	4,189	32,873	20.2	25.0	27.4	33.6	29.2	31.6
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	2,813	31,797	1,588	1,158	(*)	(*)	12,116	2,308	13,097	29.4	33.4	45.1	(*)	40.2	63.3
Real estate	2,441	52,620	1,812	1,762	625	1,273	17,324	1,706	19,666	29.1	35.9	34.6	50.4	40.8	38.4
Services	25,567	451,263	13,593	16,981	7,126	54,969	130,870	20,085	143,685	9.9	14.9	16.4	21.1	13.0	37.9
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	7,518	105,983	4,256	5,586	1,796	21,151	20,948	6,258	22,678	19.0	28.4	33.3	44.4	28.6	63.4
Business services	4,019	13,321	(*)	(*)	(*)	(*)	7,927	3,572	8,018	26.9	32.9	(*)	(*)	33.4	48.2
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	2,162	6,898	1,341	1,011	(*)	(*)	—4,258	(*)	(*)	35.0	42.5	20.1	(*)	53.9	66.8
Medical and health services	2,946	116,177	1,539	3,046	1,625	14,495	59,906	2,536	60,285	24.1	22.7	33.6	26.4	20.4	82.3
Offices of physicians	923	68,671	876	1,646	754	9,207	36,169	917	36,217	28.2	29.5	42.3	34.1	25.7	91.2
Offices of dentists	963	41,045	657	1,398	865	4,994	18,720	657	19,029	42.6	39.7	53.6	43.4	37.6	99.6
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	((*))	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	375	24,507	369	366	(*)	(*)	16,883	369	16,964	46.4	43.1	66.2	(*)	43.4	91.2
Other services	6,603	94,872	2,969	3,329	(*)	(*)	15,380	4,926	19,335	20.3	42.3	44.2	(*)	35.7	87.2
Nature of business not allocable	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Nevada															
All industries	30,736	973,811	18,227	40,583	10,089	121,000	105,791	19,631	160,123	3.8	5.4	8.0	7.9	5.2	13.1
All nonfarm industries	28,780	924,751	16,872	33,145	9,120	116,200	121,128	19,126	153,327	3.7	5.2	7.6	8.2	5.1	9.9
Agriculture, forestry, and fishing	2,545	53,707	1,863	8,125	1,310	5,506	−15,100	741	8,297	19.9	40.6	25.1	24.7	36.6	27.5
Farms	1,956	49,060	1,355	7,438	969	4,600	−15,337	505	6,796	24.1	44.2	27.1	27.0	43.6	28.9
Field crop	820	16,597	418	1,579	252	1,456	2,192	443	5,690	35.9	55.1	33.9	53.6	51.1	28.9
Livestock	595	32,064	399	4,898	293	2,841	−14,037	(*)	(*)	34.2	61.4	39.3	36.2	(*)	41.2
Other	541	399	538	961	424	503	−3,492	(*)	(*)	56.6	30.9	26.3	24.3	(*)	27.9
Other agriculture, forestry, and fishing	589	4,647	508	687	341	706	237	(*)	(*)	31.3	47.3	45.7	57.9	(*)	53.5
Mining	356	12,807	213	1,172	(*)	(*)	−130	175	1,481	30.8	12.4	17.1	(*)	24.1	21.3
Construction	1,980	124,325	1,555	4,241	1,132	22,726	9,488	1,491	12,233	13.1	14.7	21.4	21.6	18.8	39.3
General building contractors and operative builders	729	76,148	653	2,061	337	12,502	3,856	612	5,476	20.6	20.7	29.4	33.2	27.2	59.1
Special trade contractors	1,202	46,436	853	1,955	794	9,621	5,727	859	6,706	17.4	20.1	34.5	27.4	26.2	48.9
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	380	12,078	318	706	(*)	(*)	787	(*)	(*)	29.4	45.0	48.4	(*)	(*)	45.8
Transportation, communication, electric, gas, and sanitary services	619	19,893	402	1,836	250	2,640	3,141	581	3,264	23.6	29.8	31.8	59.7	34.4	55.0
Trucking and warehousing	501	11,273	291	1,322	170	1,095	2,656	494	2,697	26.6	30.0	37.7	51.2	39.6	92.6
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	7,072	374,168	3,405	4,911	2,741	27,378	18,791	3,896	27,187	7.3	9.4	12.1	11.8	11.0	17.2
Wholesale trade	1,259	71,404	573	966	447	2,226	5,599	881	6,108	16.3	18.8	29.4	37.0	23.5	31.5
Retail trade	5,504	300,726	2,792	3,923	2,293	25,135	13,079	2,779	20,931	7.6	10.8	13.2	12.2	12.6	18.3
Food stores	255	45,521	185	286	192	2,375	417	138	1,544	31.1	29.0	31.6	34.7	37.6	67.0
Automotive dealers and service stations	814	134,385	604	1,138	730	10,397	6,651	611	8,331	18.0	18.2	23.2	19.8	21.6	37.8
Eating and drinking places	751	32,544	651	1,249	588	5,689	1,168	472	2,894	21.3	20.6	29.7	20.9	30.3	45.8
Direct selling organizations	1,790	4,400	(*)	(*)	(*)	(*)	−467	561	448	14.0	26.6	(*)	(*)	38.8	23.7
Other retail trade	1,894	83,876	1,139	1,162	763	6,650	5,310	997	7,714	13.0	18.5	19.8	26.3	20.7	27.1
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	3,575	54,911	1,964	2,578	581	2,476	19,350	2,492	23,453	10.0	14.2	21.0	44.3	14.1	39.5
Finance	113	1,142	(*)	(*)	(*)	(*)	673	(*)	(*)	40.5	46.2	(*)	(*)	(*)	61.2
Insurance agents, brokers, and service	523	10,389	296	97	(*)	(*)	5,008	408	5,395	24.1	32.2	47.5	(*)	29.0	76.2
Real estate	2,939	43,380	1,604	2,435	399	2,067	13,669	2,020	17,198	11.3	16.2	22.1	52.2	16.7	45.0
Services	14,200	321,374	8,500	17,011	3,927	54,741	69,116	10,070	82,630	5.6	8.0	12.3	13.0	7.1	14.1
Hotels and other lodging places	812	39,261	778	4,632	360	5,998	1,334	378	5,583	32.1	21.7	23.8	27.6	26.6	37.5
Personal services	2,409	26,211	1,288	1,411	643	6,954	4,413	1,976	5,593	15.2	22.9	25.2	38.6	20.9	43.0
Business services	3,172	46,659	1,412	1,557	683	5,884	13,087	2,541	14,485	10.4	19.9	21.7	54.2	16.1	23.2
Automobile repair and services	634	40,931	456	2,514	411	6,549	3,215	533	3,901	23.3	32.9	52.8	35.3	35.8	63.3
Amusement and recreation services, except motion pictures	2,205	63,836	1,582	3,189	307	14,557	7,166	1,244	10,775	15.5	19.4	30.0	29.0	13.6	15.8
Medical and health services	1,076	52,636	762	1,558	442	6,041	23,744	979	23,965	15.7	15.6	24.6	19.3	14.7	32.4
Offices of physicians	423	17,791	267	544	168	2,003	9,234	352	9,365	25.5	23.9	44.8	31.5	22.3	41.5
Offices of dentists	221	20,458	214	504	178	2,905	8,904	214	8,921	28.2	27.1	35.1	30.6	26.6	92.6
Other medical services	434	14,387	281	510	(*)	(*)	5,606	413	5,679	26.5	30.2	46.5	(*)	27.4	59.7
Legal services	542	11,489	295	215	310	1,648	4,764	376	5,054	23.2	26.6	34.6	35.8	27.0	53.7
Other services	3,348	40,351	1,927	1,935	771	7,110	11,393	2,043	13,274	11.9	19.7	18.3	33.2	21.1	24.0
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
New Hampshire															
All industries	**38,398**	**1,032,444**	**25,677**	**43,516**	**13,217**	**103,215**	**149,199**	**28,336**	**180,259**	**3.8**	**6.1**	**7.6**	**7.9**	**5.5**	**14.4**
All nonfarm industries	**36,384**	**974,522**	**24,041**	**37,702**	**12,157**	**96,837**	**151,556**	**27,070**	**175,181**	**3.5**	**5.9**	**6.6**	**7.5**	**5.5**	**10.2**
Agriculture, forestry, and fishing	**2,811**	**64,861**	**2,246**	**6,672**	**1,463**	**7,482**	**−1,444**	**1,653**	**7,138**	**25.6**	**40.4**	**32.3**	**45.0**	**36.9**	**44.2**
Farms	2,014	57,922	1,636	5,814	1,060	6,378	−2,357	1,266	5,078	34.7	45.0	36.8	52.4	48.4	50.7
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
Livestock	1,241	56,512	1,241	5,151	622	6,089	−1,326	(*)	(*)	49.1	46.1	41.1	54.8	(*)	60.5
Other	720	929	343	328	(*)	(*)	−233	(*)	(*)	47.3	59.4	60.1	(*)	(*)	50.6
Other agriculture, forestry, and fishing	797	6,939	610	858	403	1,104	913	387	2,060	21.3	38.7	27.0	40.1	45.5	33.9
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**5,637**	**134,269**	**4,218**	**6,799**	**2,633**	**18,521**	**21,798**	**4,879**	**24,712**	**11.0**	**12.9**	**20.1**	**16.9**	**13.1**	**30.4**
General building contractors and operative builders	926	40,625	565	1,227	496	3,708	4,831	782	5,809	19.8	22.2	38.5	30.3	25.0	58.5
Special trade contractors	4,074	66,892	3,163	2,550	1,749	10,942	15,418	3,635	18,901	14.1	17.7	18.0	25.1	18.8	41.9
Other construction	637	26,752	490	3,022	388	3,871	1,549	462	2,002	24.2	33.3	39.5	48.4	30.8	59.5
Manufacturing	**1,716**	**38,959**	**1,295**	**2,026**	**623**	**8,423**	**6,178**	**1,383**	**7,180**	**14.8**	**21.0**	**23.7**	**29.0**	**21.8**	**53.8**
Transportation, communication, electric, gas, and sanitary services	**1,880**	**30,332**	**1,467**	**4,371**	**408**	**3,570**	**4,613**	**1,361**	**5,914**	**14.2**	**22.6**	**23.6**	**46.6**	**26.2**	**39.3**
Trucking and warehousing	1,141	26,131	926	3,952	352	3,389	3,212	839	4,350	18.4	25.7	25.9	48.9	32.2	44.3
Other	739	4,201	541	419	(*)	(*)	1,401	522	1,564	22.2	32.6	32.7	(*)	42.5	51.8
Wholesale and retail trade	**9,095**	**517,964**	**5,797**	**9,443**	**3,502**	**33,988**	**41,515**	**6,572**	**47,492**	**6.4**	**9.8**	**11.3**	**12.2**	**10.3**	**19.0**
Wholesale trade	1,403	54,414	748	1,262	344	2,977	10,292	1,186	10,833	17.6	19.3	38.4	32.1	21.8	42.4
Retail trade	7,534	461,464	4,980	8,072	3,158	31,011	31,053	5,257	36,424	6.9	10.8	11.8	13.0	11.7	20.7
Food stores	724	90,173	634	1,303	377	4,124	2,860	517	3,738	21.5	21.4	26.1	34.9	26.7	43.5
Automotive dealers and service stations	968	164,248	811	1,478	629	8,625	9,604	889	9,988	19.7	24.0	22.6	25.5	29.9	62.3
Eating and drinking places	819	45,391	686	1,886	619	5,396	5,241	672	5,744	20.5	24.4	29.2	29.5	25.9	71.8
Direct selling organizations	1,684	11,393	424	133	(*)	(*)	1,689	1,223	2,162	15.0	34.3	65.1	(*)	37.9	45.2
Other retail trade	3,339	150,259	2,425	3,272	1,344	12,799	11,659	1,956	14,792	10.4	13.5	18.6	20.5	15.9	29.6
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**3,202**	**50,708**	**1,672**	**1,983**	**407**	**3,998**	**18,612**	**2,613**	**20,433**	**16.5**	**20.8**	**21.0**	**49.4**	**26.1**	**30.1**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	804	19,672	538	129	(*)	(*)	8,979	759	9,172	41.7	37.8	44.0	(*)	47.3	98.9
Real estate	2,303	29,854	1,100	1,830	(*)	(*)	9,269	1,796	10,800	17.5	24.9	22.5	(*)	26.6	33.4
Services	**13,777**	**193,412**	**8,936**	**11,849**	**4,141**	**27,175**	**57,624**	**9,637**	**67,070**	**5.2**	**7.7**	**10.9**	**12.4**	**7.6**	**17.6**
Hotels and other lodging places	921	13,821	868	2,730	483	1,518	−1,058	281	982	20.2	25.0	24.8	31.2	32.0	33.8
Personal services	2,331	26,251	1,811	2,295	628	5,361	4,461	1,897	6,162	12.7	22.9	34.8	28.0	22.4	59.1
Business services	2,604	19,911	1,010	825	482	2,253	6,452	1,978	7,875	11.6	21.4	28.7	69.7	18.6	47.8
Automobile repair and services	996	21,816	849	700	409	2,834	2,761	788	3,027	19.5	29.0	30.6	41.3	29.4	49.6
Amusement and recreation services, except motion pictures	1,339	11,504	879	1,083	(*)	(*)	1,607	848	2,445	16.6	35.7	35.7	(*)	37.3	43.3
Medical and health services	1,798	63,091	1,184	2,146	849	9,787	32,063	1,555	32,949	12.3	13.2	20.3	18.9	12.1	56.2
Offices of physicians	576	30,034	428	606	419	4,964	16,613	522	16,992	18.2	17.4	23.4	24.8	15.9	77.9
Offices of dentists	353	20,232	288	942	288	4,166	8,614	254	9,117	26.3	27.2	38.3	32.0	25.2	79.8
Other medical services	869	12,825	468	598	(*)	(*)	6,836	779	6,840	19.9	27.3	33.5	(*)	26.5	97.8
Legal services	379	13,186	320	479	207	2,092	6,213	365	6,229	25.5	27.3	38.2	33.2	25.1	78.8
Other services	3,409	23,832	2,015	1,591	881	3,012	5,125	1,925	7,401	11.9	17.6	20.2	34.0	20.1	28.2
Nature of business not allocable	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
New Jersey															
All industries	**214,471**	**7,222,825**	**135,120**	**219,404**	**67,065**	**691,532**	**1,347,184**	**168,382**	**1,500,526**	**3.3**	**5.0**	**7.3**	**7.6**	**4.3**	**12.3**
All nonfarm industries	**208,942**	**7,111,115**	**131,467**	**207,677**	**63,908**	**678,415**	**1,367,577**	**165,517**	**1,493,313**	**3.2**	**5.0**	**7.4**	**7.8**	**4.3**	**13.1**
Agriculture, forestry, and fishing	**12,032**	**210,981**	**8,389**	**20,008**	**5,391**	**34,983**	**—9,288**	**6,480**	**28,346**	**17.5**	**26.0**	**24.9**	**29.7**	**32.0**	**26.1**
Farms	5,529	111,710	3,633	11,727	3,157	13,117	—20,393	2,865	7,215	30.5	40.2	37.8	36.9	54.0	33.5
Field crop	1,717	52,138	(*)	(*)	(*)	(*)	—4,796	(*)	(*)	65.9	68.7	(*)	(*)	(*)	61.4
Livestock	3,394	30,004	1,575	3,337	1,199	3,086	—10,019	1,990	5,010	36.2	46.3	44.7	47.5	73.4	51.1
Other	418	29,568	351	1,904	304	4,386	—5,578	(*)	(*)	56.5	78.9	45.0	68.1	(*)	54.8
Other agriculture, forestry, and fishing	6,503	99,271	4,756	8,281	2,234	21,866	11,105	3,615	21,131	19.4	31.7	27.4	42.0	38.7	33.1
Mining	**250**	**2,526**	**182**	**166**	(*)	(*)	**—278**	**121**	**462**	**28.2**	**7.4**	**12.3**	(*)	**13.5**	**51.3**
Construction	**24,004**	**621,553**	**16,631**	**24,638**	**8,487**	**68,776**	**123,071**	**21,014**	**134,935**	**10.2**	**15.5**	**20.4**	**25.4**	**14.6**	**33.6**
General building contractors and operative builders	3,823	155,532	3,325	5,809	2,089	22,843	18,628	3,442	24,492	25.2	28.3	35.1	41.4	31.6	20.2
Special trade contractors	19,325	448,652	12,677	17,754	6,078	42,517	103,103	17,025	109,063	11.3	19.0	25.6	34.0	16.6	64.3
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	**6,087**	**338,661**	**4,447**	**9,444**	**2,946**	**70,190**	**52,975**	**4,570**	**54,918**	**19.3**	**23.7**	**29.7**	**31.1**	**23.3**	**47.3**
Transportation, communication, electric gas, and sanitary services	9,567	256,191	6,860	20,344	1,871	26,013	45,380	8,445	48,285	16.6	19.9	26.3	33.8	21.3	58.7
Trucking and warehousing	6,534	210,914	5,769	18,680	(*)	(*)	32,969	5,770	34,908	20.6	23.0	28.3	(*)	25.8	61.9
Other	3,033	45,277	1,091	1,664	(*)	(*)	12,411	2,675	13,377	27.8	34.8	52.1	(*)	36.9	63.8
Wholesale and retail trade	**51,129**	**3,349,755**	**33,296**	**51,716**	**19,238**	**203,217**	**319,463**	**37,933**	**345,458**	**6.8**	**8.5**	**14.3**	**13.2**	**9.4**	**21.1**
Wholesale trade	10,176	708,963	5,967	11,737	2,089	34,222	102,426	6,993	105,020	15.0	17.5	32.3	33.6	17.1	47.2
Retail trade	39,992	2,576,925	26,610	38,204	16,431	159,203	206,538	28,206	228,569	7.7	9.9	16.4	14.5	11.5	23.4
Food stores	6,092	583,267	4,931	9,962	3,105	23,960	47,415	5,614	49,264	19.7	23.2	39.3	29.6	27.5	77.2
Automotive dealers and service stations	6,383	813,521	4,268	6,668	3,974	53,255	51,576	5,451	55,306	18.6	18.2	33.6	24.4	21.1	72.3
Eating and drinking places	4,136	200,216	3,371	4,670	2,334	22,750	16,238	2,539	18,465	24.8	32.4	38.0	55.7	38.3	51.9
Direct selling organizations	3,531	40,676	(*)	(*)	(*)	(*)	3,733	2,228	4,535	26.9	49.1	(*)	(*)	45.9	55.0
Other retail trade	19,850	941,225	13,549	16,544	7,014	59,135	87,576	12,375	100,999	10.9	15.3	24.1	20.9	17.5	29.6
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**15,752**	**434,876**	**6,446**	**15,137**	**1,950**	**19,994**	**105,797**	**12,696**	**120,550**	**11.7**	**16.5**	**26.6**	**28.8**	**14.8**	**21.7**
Finance	634	84,845	(*)	(*)	(*)	(*)	4,855	(*)	(*)	58.5	28.6	(*)	(*)	(*)	53.0
Insurance agents, brokers, and service	5,157	202,313	2,238	1,932	1,316	14,173	64,975	4,524	65,720	19.5	30.6	30.1	37.1	21.8	71.7
Real estate	9,961	147,718	4,201	13,158	628	5,618	35,967	7,807	48,063	15.0	18.4	30.3	41.4	20.4	24.7
Services	**94,610**	**1,999,739**	**58,661**	**77,378**	**27,150**	**267,747**	**707,705**	**76,238**	**762,674**	**4.7**	**7.2**	**13.0**	**12.3**	**5.9**	**25.4**
Hotels and other lodging places	2,504	78,519	2,277	14,760	(*)	(*)	3,567	(*)	(*)	37.6	54.1	54.6	(*)	(*)	62.0
Personal services	13,924	205,360	6,884	8,342	4,494	39,036	48,871	12,135	51,676	13.4	20.7	24.6	35.8	18.6	51.2
Business services	21,869	305,024	11,704	12,288	4,332	43,939	107,663	19,026	115,112	9.8	16.4	32.2	35.8	14.7	38.2
Automobile repair and services	5,874	239,518	4,624	6,312	(*)	(*)	20,260	4,798	24,445	21.2	33.2	39.7	(*)	30.7	60.9
Amusement and recreation services, except motion pictures	7,181	62,984	3,400	3,469	425	2,470	12,065	3,580	21,891	17.5	24.2	22.1	41.9	32.2	23.0
Medical and health services	15,662	671,879	11,983	19,638	8,437	77,296	340,509	14,143	341,668	10.2	11.0	12.9	17.1	9.2	51.9
Offices of physicians	6,867	385,183	6,384	11,490	4,391	42,704	214,001	6,216	214,917	13.0	11.6	15.1	20.1	11.0	64.6
Offices of dentists	2,734	163,357	2,352	4,693	2,086	22,131	72,660	2,734	72,660	24.4	22.0	29.6	27.0	21.6	—
Other medical services	6,061	123,339	3,247	3,455	1,960	12,461	53,848	5,193	54,091	18.9	37.9	35.2	64.6	25.4	46.0
Legal services	5,532	178,537	3,495	4,013	3,092	36,210	84,865	4,552	86,009	17.0	18.2	26.8	26.9	17.3	73.4
Other services	22,064	257,918	12,294	9,556	4,043	23,953	89,905	16,250	112,039	9.9	16.4	19.6	29.7	14.7	56.5
Nature of business not allocable	**1,040**	**8,541**	(*)	(*)	(*)	(*)	**2,359**	(*)	(*)	**42.8**	**71.7**	(*)	(*)	(*)	**91.5**

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
New Mexico															
All industries	60,896	2,040,786	44,153	111,301	25,724	225,355	134,037	36,417	244,113	3.9	4.6	10.2	7.4	4.8	9.1
All nonfarm industries	45,017	1,626,315	30,990	61,521	17,446	193,054	162,270	30,550	209,942	3.1	4.2	7.8	6.4	4.2	7.9
Agriculture, forestry, and fishing	16,617	428,876	13,687	50,444	8,653	33,770	−26,360	8,228	37,447	11.7	14.9	20.5	32.9	20.2	14.6
Farms	15,879	414,471	13,163	49,780	8,278	32,301	−28,233	5,867	34,171	12.2	15.4	20.7	34.3	21.8	14.9
Field crop	4,631	140,733	3,449	19,154	2,564	12,434	9,316	3,267	21,446	23.7	30.5	38.3	41.3	28.6	40.3
Livestock	6,987	172,817	5,697	17,389	3,307	6,528	−29,949	1,315	5,441	18.4	13.3	25.8	26.2	35.5	19.1
Other	4,261	100,921	4,017	13,237	2,407	13,339	−7,600	1,285	7,284	22.4	40.9	43.2	72.6	51.7	27.4
Other agriculture, forestry, and fishing	738	14,405	524	664	375	1,469	1,873	361	3,276	22.1	35.2	29.9	36.0	38.9	33.0
Mining	839	53,399	617	3,547	238	3,870	415	464	6,259	16.3	18.6	17.4	38.5	19.7	12.1
Construction	4,651	235,067	3,257	8,938	2,582	48,779	23,719	3,524	27,477	10.0	11.9	15.3	15.9	14.2	27.5
General building contractors and operative builders	1,194	110,035	840	1,618	815	16,220	6,671	936	7,846	24.2	16.3	20.2	16.4	19.1	42.6
Special trade contractors	2,861	104,535	2,036	5,565	1,403	25,472	15,494	2,094	17,135	11.7	19.4	20.6	25.1	20.4	44.1
Other construction	596	20,497	381	1,555	364	7,087	1,554	494	2,496	24.8	34.5	41.6	49.1	32.3	57.5
Manufacturing	1,850	48,575	1,353	1,963	777	9,629	7,150	1,461	8,008	14.1	21.9	25.3	31.0	22.5	29.9
Transportation, communication, electric, gas, and sanitary services	1,391	51,044	1,271	4,421	774	6,353	4,810	974	5,858	16.2	17.3	20.0	21.5	20.3	42.3
Trucking and warehousing	820	40,796	740	3,075	432	3,919	2,713	562	3,434	21.2	20.2	25.4	26.9	25.4	53.1
Other	571	10,248	531	1,346	342	2,434	2,097	412	2,424	25.3	30.6	30.5	35.7	33.5	68.1
Wholesale and retail trade	13,805	666,671	8,914	14,459	6,304	68,486	46,471	8,397	63,057	5.6	5.9	11.6	8.8	7.7	12.7
Wholesale trade	1,691	163,828	1,120	2,020	659	6,605	9,283	1,131	13,089	13.9	11.1	14.9	17.0	18.4	24.8
Retail trade	11,610	673,505	7,475	11,756	5,411	60,790	34,447	6,977	46,365	6.3	7.0	13.9	9.7	8.7	14.7
Food stores	758	104,752	600	690	308	6,987	4,375	600	4,700	20.4	19.2	22.8	21.8	22.6	52.5
Automotive dealers and service stations	1,778	185,581	1,134	1,901	1,034	11,440	7,042	1,124	8,697	13.7	13.4	17.3	19.9	18.5	27.4
Eating and drinking places	1,915	96,417	1,495	2,211	1,545	19,272	4,812	1,118	7,196	13.6	16.9	18.5	19.3	19.4	30.4
Direct selling organizations	3,213	22,731	1,408	486	(*)	(*)	1,471	1,722	3,061	16.3	33.5	32.2	(*)	34.6	52.6
Other retail trade	3,946	264,024	2,838	6,268	2,273	22,971	16,747	2,413	22,771	9.0	11.4	24.3	16.0	13.7	21.1
Wholesale and retail trade not allocable	504	29,338	319	683	234	1,091	2,741	289	3,603	24.0	28.1	45.1	48.3	32.5	79.7
Finance, insurance, and real estate	4,561	61,826	2,714	4,921	661	3,956	17,001	3,501	20,275	12.8	14.1	20.6	34.4	13.5	25.5
Finance	127	3,440	(*)	(*)	(*)	(*)	433	(*)	(*)	44.4	45.7	(*)	(*)	(*)	94.1
Insurance agents, brokers, and service	1,060	21,626	660	1,176	313	2,176	6,680	842	7,241	18.3	28.1	36.8	56.0	23.9	48.4
Real estate	3,374	36,760	2,029	3,734	323	1,655	9,888	2,587	12,119	16.2	15.9	24.6	36.3	18.8	29.0
Services	17,140	295,193	12,300	22,585	5,735	50,512	60,881	11,866	75,720	4.9	10.4	17.0	13.2	7.0	17.9
Hotels and other lodging places	912	32,477	910	5,106	524	4,841	3,245	509	4,600	19.5	29.5	23.9	44.4	30.0	31.1
Personal services	3,273	40,544	2,219	3,014	1,474	10,792	5,531	2,494	6,908	10.8	21.1	23.2	23.7	18.1	27.6
Business services	3,039	34,262	1,574	2,732	556	7,407	7,709	2,218	8,930	10.7	19.9	23.5	37.1	17.9	21.9
Automobile repair and services	853	22,982	714	1,181	(*)	(*)	2,676	636	3,129	20.7	32.7	31.4	(*)	33.3	47.4
Amusement and recreation services, except motion pictures	1,593	11,400	1,183	1,930	239	711	−4,998	640	1,572	14.9	30.5	25.7	44.7	27.9	31.7
Medical and health services	1,584	73,184	1,431	4,931	1,070	8,768	25,149	1,053	27,103	19.4	31.6	69.4	30.9	13.3	74.6
Offices of physicians	522	26,276	488	475	361	3,024	15,241	486	15,334	17.1	16.7	20.2	20.7	16.2	66.8
Offices of dentists	347	19,335	347	833	311	2,843	9,286	273	9,501	26.5	24.3	30.0	27.7	25.7	90.3
Other medical services	715	27,573	596	3,623	(*)	(*)	622	(*)	(*)	39.1	80.6	94.0	(*)	(*)	87.7
Legal services	600	11,377	504	375	301	1,697	5,588	485	5,664	21.0	25.5	34.2	31.0	26.3	51.2
Other services	5,286	66,967	3,765	3,316	1,353	12,327	15,981	3,831	17,814	9.8	16.0	16.7	30.5	13.8	23.0
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
New York															
All industries	564,624	16,680,600	346,318	546,832	155,433	1,540,241	3,009,103	402,789	3,478,725	2.2	3.2	7.0	5.3	2.7	6.6
All nonfarm industries	517,621	15,696,337	305,850	378,478	131,478	1,434,151	3,051,712	385,795	3,394,581	2.0	3.2	4.9	5.4	2.7	5.9
Agriculture, forestry, and fishing	59,163	1,275,101	49,810	185,432	27,641	170,531	1,282	25,908	145,948	12.0	15.4	19.0	22.4	18.9	17.0
Farms	47,003	984,263	40,468	168,354	23,955	106,090	—42,609	16,994	84,144	14.5	18.5	20.7	25.2	28.7	18.6
Field crop	6,847	45,187	6,085	6,408	992	7,570	—11,874	1,084	4,121	37.7	29.2	25.4	34.3	58.2	27.4
Livestock	28,457	841,058	26,120	149,163	19,675	66,377	—7,263	11,223	73,650	18.3	20.9	23.2	24.5	32.2	23.9
Other	11,699	98,020	8,263	12,783	3,288	32,143	—23,472	4,687	6,373	30.8	47.8	31.9	65.4	58.7	42.3
Other agriculture, forestry, and fishing	12,160	290,838	9,342	17,078	3,686	64,441	43,891	8,914	61,802	15.2	24.8	28.6	42.3	21.7	40.8
Mining	1,921	34,578	1,272	3,187	(*)	(*)	—6,854	1,113	4,631	26.1	42.3	46.4	(*)	27.5	12.7
Construction	43,614	1,131,994	27,850	33,009	12,712	129,571	200,128	35,710	216,147	7.5	13.1	12.6	19.5	10.6	25.5
General building contractors and operative builders	5,684	378,166	4,746	8,238	2,536	40,531	34,893	4,089	40,830	20.1	27.5	28.1	48.7	28.1	46.2
Special trade contractors	35,493	682,075	21,442	21,535	8,756	74,594	158,020	29,878	165,464	8.3	15.0	14.5	19.7	11.8	26.4
Other construction	2,437	71,753	(*)	(*)	(*)	(*)	7,215	(*)	(*)	32.1	34.9	(*)	(*)	(*)	61.7
Manufacturing	18,662	419,054	11,298	12,328	4,847	66,232	79,988	12,820	86,628	15.3	14.9	21.8	26.2	17.1	33.1
Transportation, communication, electric, gas, and sanitary services	26,164	409,247	18,424	34,172	3,827	26,386	100,515	21,624	111,836	9.6	14.0	17.7	36.2	13.1	34.7
Trucking and warehousing	12,411	263,908	8,773	24,031	3,017	17,185	46,835	10,299	55,526	14.2	19.9	24.2	44.3	19.6	43.4
Other	13,753	145,339	9,651	10,141	(*)	(*)	53,680	11,325	56,308	13.1	15.7	16.9	(*)	17.4	41.6
Wholesale and retail trade	124,898	7,785,726	78,131	88,770	39,587	475,718	583,465	89,045	676,609	4.3	5.4	7.7	9.4	8.0	13.5
Wholesale trade	23,662	2,171,393	10,877	14,332	4,207	65,233	215,972	19,428	226,972	9.5	10.0	18.1	26.9	10.9	34.2
Retail trade	97,666	5,528,080	62,912	73,571	35,107	409,664	363,444	68,495	443,710	4.9	6.6	8.6	10.1	7.2	14.9
Food stores	12,594	876,171	9,898	9,677	3,635	49,124	57,095	10,812	66,621	14.2	15.6	21.0	32.5	18.6	53.2
Automotive dealers and service stations	12,009	1,813,709	8,889	12,850	8,160	115,086	68,338	9,387	81,262	13.4	13.0	20.4	17.3	15.9	37.1
Eating and drinking places	20,710	923,662	16,200	27,281	12,628	149,444	67,570	14,458	86,118	11.1	14.6	15.9	19.5	15.5	32.5
Direct selling organizations	9,939	87,353	3,186	475	(*)	(*)	13,942	6,749	15,843	15.8	49.6	37.4	(*)	36.3	43.7
Other retail trade	42,414	1,827,185	24,739	23,288	10,424	95,588	156,499	27,089	193,866	7.5	10.8	14.0	15.1	11.6	20.3
Wholesale and retail trade not allocable	3,570	86,253	2,342	867	(*)	(*)	4,049	1,122	5,927	25.8	49.9	38.4	(*)	46.1	34.3
Finance, insurance, and real estate	35,080	690,879	15,142	24,130	5,475	57,128	161,439	25,994	192,409	7.8	13.5	16.9	20.2	10.9	13.7
Finance	1,793	47,605	862	667	389	1,642	11,430	1,293	18,634	31.7	29.3	44.5	58.9	37.8	23.6
Insurance agents, brokers, and service	10,147	207,192	4,381	4,044	2,946	24,480	73,138	8,430	75,377	14.5	20.5	25.6	30.1	18.8	38.1
Real estate	23,140	436,082	9,899	19,419	2,140	31,006	76,871	16,271	98,398	9.7	16.8	20.3	28.6	14.2	17.6
Services	252,570	4,900,227	145,403	165,538	60,366	607,549	1,883,734	188,771	2,038,169	2.9	3.9	6.4	7.8	3.6	7.6
Hotels and other lodging places	5,248	125,102	4,595	13,179	1,767	22,897	314	2,178	12,983	20.5	39.7	34.0	55.2	41.4	28.2
Personal services	34,399	390,104	20,420	14,167	9,056	61,452	112,106	28,255	118,314	8.8	13.5	19.0	23.6	14.0	27.4
Business services	49,781	583,672	21,303	24,281	5,369	28,815	209,793	37,218	236,115	6.7	10.8	25.1	27.7	10.0	20.1
Automobile repair and services	6,255	138,576	5,718	7,723	(*)	(*)	18,726	4,231	21,386	20.4	27.9	25.1	(*)	33.6	49.4
Amusement and recreation services, except motion pictures	18,506	233,888	11,586	15,837	2,926	23,214	28,902	8,870	71,378	10.9	18.7	14.3	44.4	21.7	13.6
Medical and health services	49,309	2,062,464	32,839	54,419	18,859	298,036	955,948	43,818	970,972	5.8	5.7	8.2	9.0	5.3	21.3
Offices of physicians	18,820	981,496	15,684	23,921	9,097	89,980	553,474	17,072	559,030	7.7	6.9	9.1	11.3	6.6	35.9
Offices of dentists	10,660	581,011	9,079	17,647	7,372	75,584	261,340	10,660	261,340	12.8	13.9	18.6	24.6	11.0	—
Other medical services	18,829	499,957	8,076	12,851	2,390	132,472	141,134	16,086	150,602	10.7	10.6	16.3	12.5	13.5	26.5
Legal services	21,188	569,754	10,942	8,974	9,022	59,586	273,678	17,512	283,894	9.1	10.4	14.5	14.5	9.8	37.0
Other services	67,884	796,667	38,000	26,958	12,597	103,354	284,265	46,689	323,127	5.7	10.1	15.7	26.0	8.7	15.4
Nature of business not allocable	2,552	33,794	(*)	(*)	(*)	(*)	5,406	1,804	6,350	30.9	53.6	(*)	(*)	40.2	53.5

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
North Carolina															
All industries	295,550	7,741,845	189,503	377,401	151,423	829,562	937,671	213,370	1,163,245	4.8	6.3	10.5	8.7	5.9	11.3
All nonfarm industries	172,261	5,590,357	98,893	138,327	64,548	568,905	770,032	139,725	861,103	4.2	5.8	9.5	8.9	5.3	14.6
Agriculture, forestry, and fishing	129,255	2,283,525	93,983	244,554	90,182	280,026	193,503	78,978	328,627	9.4	16.3	15.3	18.6	15.9	16.2
Farms	123,289	2,151,488	90,610	239,074	86,875	260,657	167,639	73,645	302,142	9.8	17.2	15.6	19.7	17.1	16.2
Field crop	74,443	1,287,882	49,543	158,715	53,795	199,079	133,069	49,515	197,399	13.1	18.8	19.9	24.2	21.4	27.4
Livestock	35,238	749,399	30,715	66,153	23,924	41,487	32,493	16,659	91,057	16.5	36.7	29.2	32.2	31.2	20.7
Other	13,608	114,207	10,352	14,206	9,156	20,091	2,077	7,471	13,686	30.0	41.3	35.2	55.2	58.8	37.8
Other agriculture, forestry, and fishing	5,966	132,037	3,373	5,480	3,307	19,369	25,864	5,333	26,485	24.7	32.7	29.8	48.1	32.1	59.6
Mining	335	18,716	306	1,132	—	—	3,807	279	5,168	68.3	72.8	67.4	—	68.6	40.7
Construction	28,610	558,585	13,526	23,977	9,862	92,631	102,503	25,084	111,096	11.5	16.8	25.6	22.0	13.8	37.4
General building contractors and operative builders	3,046	202,885	1,712	2,242	2,119	30,163	14,055	2,538	18,859	28.3	31.1	34.9	40.5	33.9	61.9
Special trade contractors	22,219	293,739	9,462	11,901	6,035	48,852	79,550	20,093	81,661	13.7	22.0	28.1	30.2	16.0	38.4
Other construction	3,345	61,961	2,352	9,834	(*)	(*)	8,898	2,453	10,576	27.6	43.0	51.7	(*)	46.0	54.6
Manufacturing	8,920	309,609	6,888	15,936	4,410	57,159	26,733	6,914	36,948	19.2	25.9	29.8	30.4	26.0	47.4
Transportation, communication, electric, gas, and sanitary services	5,870	127,182	3,236	14,028	3,200	20,174	15,575	4,927	19,311	20.9	31.4	57.3	58.6	34.8	60.1
Trucking and warehousing	3,082	73,147	(*)	(*)	(*)	(*)	9,252	2,596	11,038	29.0	40.1	(*)	(*)	38.6	98.4
Other	2,788	54,035	(*)	(*)	(*)	(*)	6,323	2,331	8,273	30.3	50.3	(*)	(*)	62.9	71.7
Wholesale and retail trade	51,101	3,152,544	31,228	31,659	21,735	173,521	188,221	37,981	215,962	7.8	8.7	11.4	15.4	10.2	25.8
Wholesale trade	4,484	591,268	2,010	6,113	1,265	23,663	28,391	3,466	30,608	22.0	18.1	27.7	36.8	19.0	68.0
Retail trade	42,408	2,437,052	27,122	22,587	19,982	145,031	139,338	30,767	163,044	8.8	10.2	13.2	17.2	12.1	28.9
Food stores	7,829	737,262	6,467	6,465	3,503	22,699	40,102	6,396	41,789	17.1	18.3	23.2	22.0	21.6	57.7
Automotive dealers and service stations	7,573	610,550	5,676	2,835	5,587	23,811	17,814	6,523	24,696	31.1	22.3	28.8	31.1	29.6	63.3
Eating and drinking places	3,764	253,910	2,596	3,644	3,083	54,136	16,383	2,769	19,341	25.2	32.6	34.0	38.6	34.4	44.6
Direct selling organizations	8,086	39,325	(*)	(*)	(*)	(*)	4,407	3,532	7,578	17.7	28.9	(*)	(*)	75.1	35.4
Other retail trade	15,156	796,005	10,596	8,637	7,546	43,815	60,632	11,547	69,640	12.7	16.8	23.7	23.9	19.2	54.4
Wholesale and retail trade not allocable	4,209	124,224	2,096	2,959	(*)	(*)	20,492	3,748	22,310	24.5	31.6	38.9	(*)	36.2	82.4
Finance, insurance, and real estate	15,410	181,528	4,848	6,518	2,054	8,822	61,115	11,993	75,601	17.1	17.4	26.8	32.0	18.5	47.1
Finance	(*)	(*)	—	—	—	—	(*)	—	—	(*)	(*)	—	—	—	(*)
Insurance agents, brokers, and service	5,258	73,068	1,541	678	1,344	6,599	40,917	4,043	41,598	19.6	24.8	52.5	36.2	26.5	52.4
Real estate	10,151	108,399	3,307	5,840	710	2,223	20,930	7,950	34,003	23.9	24.0	29.3	67.4	25.5	52.1
Services	55,011	1,087,609	34,681	39,371	19,721	193,677	343,965	46,728	367,828	6.4	9.3	13.4	15.5	8.2	26.3
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	16,362	234,863	10,653	10,556	4,912	50,441	56,033	14,646	60,795	12.3	22.1	28.7	37.4	19.1	44.4
Business services	4,332	55,624	1,555	1,117	(*)	(*)	14,713	3,392	17,714	22.7	36.8	56.5	(*)	36.0	76.5
Automobile repair and services	5,685	173,374	4,610	6,109	3,396	39,834	14,633	4,174	15,986	20.9	30.9	39.2	35.9	29.3	68.1
Amusement and recreation services, except motion pictures	2,832	55,052	2,138	2,530	(*)	(*)	4,651	2,135	8,708	28.0	38.8	46.5	(*)	39.5	88.3
Medical and health services	7,560	319,548	5,162	7,041	4,470	45,742	182,377	6,931	183,513	14.9	12.4	18.8	16.1	12.1	50.5
Offices of physicians	4,243	219,417	3,392	3,645	2,938	30,143	133,739	3,961	134,172	18.9	15.3	20.1	20.9	14.7	70.2
Offices of dentists	931	74,305	843	2,299	643	13,058	35,089	822	35,487	27.8	25.8	38.1	28.4	25.9	99.5
Other medical services	2,386	25,826	(*)	(*)	(*)	(*)	13,549	2,148	13,854	31.3	34.3	(*)	(*)	35.0	92.6
Legal services	1,367	42,845	761	1,300	(*)	(*)	22,224	1,012	24,552	37.7	35.6	62.3	(*)	36.5	70.2
Other services	15,687	178,572	8,844	6,902	3,887	35,225	53,493	13,672	56,153	12.2	23.5	27.4	43.2	20.1	41.3
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
North Dakota															
All industries	**84,801**	**2,896,586**	**68,083**	**317,313**	**42,468**	**153,097**	**622,392**	**68,337**	**693,756**	**3.5**	**3.5**	**4.9**	**5.6**	**3.8**	**10.5**
All nonfarm industries	**26,705**	**1,101,457**	**17,459**	**33,920**	**10,593**	**92,807**	**124,120**	**20,755**	**141,752**	**4.1**	**5.2**	**9.2**	**7.7**	**5.5**	**13.4**
Agriculture, forestry, and fishing	**58,970**	**1,803,200**	**51,073**	**284,822**	**32,152**	**60,840**	**500,448**	**48,156**	**554,954**	**4.7**	**4.6**	**5.3**	**8.1**	**4.6**	**13.1**
Farms	58,096	1,795,129	50,624	283,393	31,875	60,290	498,272	47,582	552,004	4.8	4.6	5.3	8.1	4.6	13.2
Field crop	42,496	1,406,875	37,133	222,074	22,300	48,993	483,267	38,433	497,179	5.6	5.1	6.0	9.3	4.9	19.9
Livestock	11,855	361,074	11,086	57,450	8,567	10,112	6,028	7,105	41,440	10.8	11.7	12.8	17.0	16.6	18.2
Other	3,745	27,180	2,405	3,869	1,008	1,185	8,977	2,044	13,385	20.0	25.1	32.1	39.6	23.6	28.2
Other agriculture, forestry, and fishing	874	8,071	449	1,429	277	550	2,176	574	2,950	24.7	39.0	44.8	57.5	38.3	55.7
Mining	**101**	**5,025**	**100**	**371**	(*)	(*)	**−195**	(*)	(*)	**54.1**	**80.8**	**51.6**	(*)	(*)	**68.5**
Construction	**3,877**	**126,194**	**2,872**	**6,059**	**1,597**	**20,510**	**21,075**	**3,428**	**22,430**	**11.7**	**15.8**	**23.5**	**20.3**	**14.3**	**37.3**
General building contractors and operative builders	434	43,653	432	1,353	362	6,378	4,554	334	5,242	32.4	26.0	39.2	28.9	28.9	53.6
Special trade contractors	3,032	71,479	2,159	2,138	1,063	12,140	15,047	2,722	15,522	13.5	22.2	19.6	30.1	17.5	61.0
Other construction	411	11,062	(*)	(*)	(*)	(*)	1,474	(*)	(*)	36.3	40.8	(*)	(*)	(*)	97.8
Manufacturing	**336**	**19,636**	**294**	**982**	**295**	**2,722**	**3,359**	**314**	**3,376**	**37.5**	**38.8**	**47.3**	**45.3**	**39.9**	**28.7**
Transportation, communication, electric, gas, and sanitary services	**1,519**	**55,476**	**1,107**	**5,404**	**743**	**6,887**	**3,692**	**1,103**	**5,182**	**18.8**	**23.2**	**31.1**	**38.4**	**29.5**	**42.5**
Trucking and warehousing	1,144	47,257	734	4,992	568	6,191	3,087	839	4,238	21.7	26.2	33.6	42.1	34.0	49.3
Other	375	8,219	373	412	(*)	(*)	605	264	944	37.9	44.1	38.1	(*)	53.4	83.2
Wholesale and retail trade	**9,233**	**710,096**	**5,448**	**8,992**	**3,967**	**45,693**	**44,295**	**6,862**	**51,019**	**7.3**	**6.8**	**10.4**	**10.0**	**9.0**	**22.3**
Wholesale trade	999	213,527	706	1,940	363	7,261	8,616	774	10,586	19.0	9.0	20.0	14.4	15.3	41.9
Retail trade	7,872	489,590	4,570	6,722	3,552	37,719	34,587	5,956	39,167	8.1	9.1	12.3	11.7	10.8	27.3
Food stores	549	116,722	450	911	369	5,715	5,493	457	5,633	26.0	19.9	25.6	18.9	24.9	65.4
Automotive dealers and service stations	907	134,291	786	1,299	666	9,267	8,139	891	8,287	21.8	17.1	24.4	21.3	21.7	10.8
Eating and drinking places	1,269	72,262	1,089	2,287	1,100	9,835	6,616	1,067	7,244	19.4	22.6	26.6	28.9	25.0	49.1
Direct selling organizations	2,783	10,146	(*)	(*)	(*)	(*)	1,568	1,687	2,121	14.3	36.6	(*)	(*)	48.2	38.0
Other retail trade	2,364	156,169	1,927	2,200	1,269	12,619	12,771	1,854	15,882	16.2	16.7	18.6	20.4	18.7	38.2
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**2,265**	**46,296**	**1,200**	**3,640**	**648**	**2,588**	**12,886**	**1,827**	**15,874**	**18.1**	**19.7**	**45.3**	**30.5**	**17.8**	**44.9**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	1,197	27,223	602	405	454	1,901	9,370	1,022	9,981	19.7	25.4	38.4	37.1	22.6	62.5
Real estate	977	17,397	568	3,211	185	370	2,779	736	5,133	33.7	33.6	51.1	55.7	31.9	54.6
Services	**8,499**	**130,660**	**5,989**	**7,043**	**3,055**	**13,486**	**36,838**	**6,609**	**40,284**	**7.6**	**14.3**	**13.5**	**16.8**	**10.8**	**18.7**
Hotels and other lodging places	393	14,901	284	1,403	315	2,067	2,776	(*)	(*)	37.9	42.3	47.5	45.7	(*)	48.3
Personal services	1,904	16,134	1,305	1,072	530	2,609	4,049	1,524	4,348	17.1	25.5	30.1	52.6	24.0	53.9
Business services	1,144	8,373	563	746	(*)	(*)	2,846	922	3,188	20.4	28.0	29.4	(*)	31.1	23.9
Automobile repair and services	1,123	17,011	664	739	485	1,532	2,183	786	2,903	22.8	38.3	32.3	46.8	40.8	36.7
Amusement and recreation services, except motion pictures	982	9,003	807	731	(*)	(*)	164	699	1,202	23.2	38.1	39.3	(*)	68.7	45.7
Medical and health services	423	28,740	304	922	323	3,201	13,440	417	13,463	21.7	21.9	31.2	23.7	17.3	51.1
Offices of physicians	153	9,456	82	189	81	1,049	5,917	147	5,940	33.7	25.3	29.7	32.0	23.9	61.1
Offices of dentists	123	9,263	95	430	123	1,134	4,385	123	4,385	34.4	35.4	48.2	40.0	11.2	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	)	(*)
Legal services	222	6,309	222	313	(*)	(*)	3,490	213	3,540	38.7	37.8	48.7	(*)	3.2	76.5
Other services	2,308	30,189	1,840	1,117	637	2,082	7,890	1,709	8,669	15.5	45.9	23.6	47.3	.1.3	36.2
Nature of business not allocable	(*)	(*)	—	—	—	—	(*)	—	—	(*)	(*)	—	—		(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Ohio															
All industries	**492,853**	**12,978,712**	**323,927**	**588,962**	**174,773**	**1,254,033**	**2,002,002**	**337,827**	**2,434,848**	**3.0**	**4.1**	**7.1**	**7.2**	**4.2**	**8.3**
All nonfarm industries	**348,917**	**10,547,216**	**199,736**	**269,304**	**101,708**	**1,157,020**	**1,733,098**	**260,629**	**1,937,223**	**2.5**	**4.1**	**5.7**	**7.7**	**3.7**	**7.3**
Agriculture, forestry, and fishing	**151,886**	**2,590,931**	**130,744**	**329,945**	**75,816**	**122,633**	**296,364**	**81,560**	**536,179**	**7.9**	**11.6**	**11.7**	**17.1**	**13.6**	**13.7**
Farms	143,936	2,429,496	124,191	319,658	73,065	97,013	268,904	77,198	497,625	8.3	12.2	12.1	18.2	14.5	14.3
Field crop	73,516	994,346	61,605	153,809	31,739	18,991	200,294	50,775	299,832	11.3	15.0	17.9	16.5	17.8	26.3
Livestock	52,752	1,223,196	46,194	139,813	31,899	49,758	60,473	21,937	149,960	14.6	19.9	18.6	25.3	26.4	17.8
Other	17,668	211,954	16,392	26,036	9,427	28,264	8,137	4,486	47,833	20.5	39.1	30.3	42.7	58.3	28.0
Other agriculture, forestry, and fishing	7,950	161,435	6,553	10,287	2,751	25,620	27,460	4,362	38,554	18.7	26.9	28.9	43.6	28.4	33.1
Mining	**1,467**	**88,476**	**1,246**	**9,572**	**611**	**12,355**	**9,766**	**1,348**	**13,132**	**35.5**	**28.1**	**34.0**	**42.1**	**28.8**	**33.4**
Construction	**40,024**	**1,134,232**	**23,047**	**40,134**	**14,766**	**219,069**	**178,396**	**32,204**	**202,266**	**7.9**	**12.4**	**19.6**	**18.1**	**11.3**	**22.5**
General building contractors and operative builders	8,218	353,782	4,687	10,112	3,266	44,145	27,182	5,248	39,717	17.2	22.9	27.1	36.3	25.1	25.1
Special trade contractors	28,980	694,613	16,300	23,269	10,119	157,798	138,970	24,550	149,722	9.3	15.4	23.2	22.4	12.9	40.4
Other construction	2,826	85,867	(*)	(*)	(*)	(*)	12,244	2,406	12,827	30.4	51.1	(*)	(*)	52.8	76.9
Manufacturing	**4,942**	**200,861**	**3,158**	**5,477**	**1,641**	**28,495**	**33,779**	**3,164**	**41,976**	**20.9**	**25.1**	**26.7**	**31.3**	**27.8**	**56.5**
Transportation, communication, electric, gas, and sanitary services	**16,370**	**391,611**	**12,900**	**35,245**	**4,729**	**47,624**	**48,437**	**11,767**	**66,980**	**12.4**	**15.1**	**21.1**	**28.4**	**20.6**	**35.9**
Trucking and warehousing	14,684	316,244	11,901	33,922	4,231	39,142	37,072	10,581	55,324	13.3	16.1	21.7	32.6	21.7	36.4
Other	1,686	75,367	999	1,323	(*)	(*)	11,365	1,186	11,656	34.5	39.9	75.4	(*)	58.4	89.4
Wholesale and retail trade	**97,486**	**5,835,517**	**52,622**	**69,523**	**34,882**	**448,242**	**424,461**	**66,762**	**485,919**	**4.9**	**6.4**	**9.3**	**9.7**	**7.2**	**13.2**
Wholesale trade	16,203	1,354,331	7,809	13,308	3,483	59,848	180,279	13,478	185,453	11.8	11.6	18.3	19.3	12.8	46.9
Retail trade	79,409	4,474,592	44,097	56,168	31,399	388,394	241,923	51,454	297,926	5.5	7.5	10.6	10.7	8.6	13.8
Food stores	5,072	644,078	4,358	5,855	2,814	51,604	33,134	3,870	35,779	20.8	17.0	24.0	23.1	22.1	54.3
Automotive dealers and service stations	11,840	1,734,998	9,767	10,226	8,558	101,079	75,901	9,654	81,349	13.5	13.1	16.4	15.9	15.0	43.5
Eating and drinking places	10,641	680,580	8,258	16,916	8,746	128,565	37,301	7,778	47,654	15.6	18.1	23.7	21.9	21.4	33.9
Direct selling organizations	24,786	104,232	4,569	1,851	(*)	(*)	10,901	12,859	18,564	10.2	18.9	43.6	(*)	27.2	26.6
Other retail trade	27,070	1,310,704	17,145	21,320	9,896	106,484	84,686	17,293	114,580	9.4	14.2	17.7	22.0	15.5	20.0
Wholesale and retail trade not allocable	1,874	(*)	(*)	(*)	—	—	2,259	(*)	(*)	35.2	(*)	(*)	—	(*)	98.9
Finance, insurance, and real estate	**39,209**	**472,378**	**16,033**	**11,888**	**4,447**	**18,721**	**188,153**	**29,699**	**206,380**	**7.7**	**11.4**	**18.6**	**24.3**	**11.9**	**13.8**
Finance	1,130	(*)	(*)	(*)	(*)	(*)	322	(*)	(*)	47.1	(*)	(*)	(*)	(*)	47.0
Insurance agents, brokers, and service	11,860	249,523	7,985	4,177	3,151	14,806	104,223	9,678	107,224	13.8	17.5	29.1	29.0	18.8	41.7
Real estate	26,219	219,705	8,032	7,676	1,290	3,482	83,608	19,481	98,360	9.5	14.3	20.3	43.6	14.3	14.5
Services	**140,754**	**2,262,169**	**83,918**	**86,952**	**37,881**	**356,894**	**822,691**	**110,867**	**881,697**	**4.0**	**6.6**	**8.2**	**17.8**	**5.4**	**11.0**
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	32,294	342,666	21,172	19,534	10,020	66,734	86,497	25,362	97,339	8.9	15.3	20.9	28.1	14.2	33.9
Business services	28,407	292,748	13,086	10,006	5,395	94,430	84,490	20,665	97,666	9.0	23.5	19.5	63.0	15.2	21.2
Automobile repair and services	10,018	368,448	6,992	12,484	3,964	74,946	45,717	9,198	47,283	15.6	23.4	24.9	34.8	21.0	46.8
Amusement and recreation services, except motion pictures	10,023	90,039	6,844	8,881	1,795	5,231	9,439	6,031	22,064	15.2	28.0	25.9	31.2	30.4	20.6
Medical and health services	17,264	668,351	10,930	15,436	7,256	77,523	368,278	15,003	374,005	9.8	9.6	14.1	13.9	8.9	28.8
Offices of physicians	7,199	355,711	5,602	8,029	3,334	34,972	211,391	5,552	215,301	12.1	11.7	16.0	17.0	10.9	26.2
Offices of dentists	3,241	167,577	2,329	2,448	2,101	25,930	83,946	3,241	83,946	23.5	21.9	25.9	26.3	20.3	—
Other medical services	6,824	145,063	2,999	4,959	1,821	16,621	72,941	6,210	74,758	18.2	22.3	33.2	35.3	22.0	71.2
Legal services	8,133	191,607	4,627	3,589	2,976	14,104	117,339	7,239	121,457	15.5	15.8	22.9	24.3	15.8	48.3
Other services	33,467	289,514	19,803	14,773	5,787	29,745	109,725	26,680	118,079	8.4	15.1	19.7	27.5	14.0	24.1
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—		(*)	(*)	(*)	(*)	(*)	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Oklahoma															
All industries	223,053	6,240,495	163,874	333,097	95,848	501,956	505,246	130,975	698,202	4.8	5.3	10.1	9.7	6.1	9.6
All nonfarm industries	130,655	4,729,572	83,176	148,492	45,425	453,392	566,285	97,566	696,863	4.6	5.7	9.2	10.5	5.8	13.7
Agriculture, forestry, and fishing	93,117	1,512,939	81,166	185,101	50,782	49,156	−62,417	33,660	201,488	9.5	12.7	16.8	19.7	18.0	12.7
Farms	92,398	1,510,923	80,698	184,605	50,423	48,564	−61,039	33,409	201,339	9.6	12.7	16.5	19.9	18.1	12.7
Field crop	26,267	482,255	21,775	82,848	16,398	15,076	97,553	17,660	144,796	17.7	21.1	32.3	35.0	21.6	33.8
Livestock	54,891	956,268	49,973	92,904	32,766	32,564	−142,613	11,951	49,090	12.7	16.3	15.6	24.8	36.8	13.9
Other	11,240	72,400	8,950	8,853	1,259	924	−15,979	3,798	7,453	26.5	70.2	47.9	49.2	54.7	53.0
Other agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	4,240	284,953	3,244	19,612	491	10,150	32,410	2,438	63,722	18.7	15.6	20.3	40.6	15.7	20.0
Construction	20,940	644,766	13,897	22,816	8,996	105,896	110,202	17,698	118,775	13.5	15.6	23.1	24.1	15.4	36.8
General building contractors and operative builders	854	153,526	833	2,561	244	23,817	11,864	329	15,452	61.1	36.6	41.3	73.8	37.7	70.2
Special trade contractors	17,909	412,118	11,882	18,344	7,169	74,435	84,541	15,303	87,975	14.8	19.0	27.8	24.4	18.2	50.0
Other construction	2,177	79,122	(*)	(*)	(*)	(*)	13,797	(*)	(*)	38.5	36.8	(*)	(*)	(*)	53.0
Manufacturing	2,282	50,351	1,781	1,825	1,777	6,766	2,248	1,281	6,359	44.8	34.2	63.8	43.7	52.3	70.3
Transportation, communication, electric, gas, and sanitary services	3,879	158,904	2,486	19,509	1,862	21,622	13,944	2,712	23,651	30.3	28.8	36.2	34.1	35.0	56.3
Trucking and warehousing	3,335	153,947	2,478	19,158	1,825	20,562	14,462	2,176	22,755	32.0	29.6	36.8	35.7	36.5	65.9
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	39,789	2,706,594	24,339	37,415	16,459	197,351	150,548	26,999	180,405	8.7	8.4	14.0	16.1	11.0	22.2
Wholesale trade	6,846	822,078	4,863	8,158	1,576	32,327	58,417	5,567	62,233	20.6	14.0	19.5	46.6	21.1	47.5
Retail trade	29,792	1,798,486	17,226	24,603	14,636	163,744	83,371	19,029	108,963	10.1	10.8	15.9	17.1	13.0	24.9
Food stores	2,655	359,126	1,297	2,889	2,258	18,802	11,324	1,491	15,448	31.6	23.5	35.8	24.0	32.1	77.4
Automotive dealers and service stations	5,381	455,176	3,469	4,371	2,602	18,074	27,153	4,902	27,799	25.2	21.0	31.1	29.4	25.4	41.8
Eating and drinking places	4,123	185,318	2,628	3,841	3,117	41,920	8,895	3,102	12,506	279	34.5	35.5	42.8	36.8	48.7
Direct selling organizations	8,103	20,718	3,255	233	(*)	(*)	−433	(*)	(*)	22.1	38.3	564	(*)	(*)	39.5
Other retail trade	9,530	778,148	6,577	13,269	6,054	84,779	36,432	6,080	50,953	15.7	17.2	24.5	24.0	20.1	35.2
Wholesale and retail trade not allocable	3,151	86,030	(*)	(*)	(*)	(*)	8,760	2,403	9,209	35.3	44.4	(*)	(*)	53.2	91.6
Finance, insurance, and real estate	12,284	189,974	7,112	12,352	1,255	7,183	52,567	9,043	62,541	15.4	22.8	46.2	47.0	22.6	26.4
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	4,593	59,510	2,002	812	(*)	(*)	26,299	4,534	27,061	28.1	29.4	42.7	(*)	33.4	77.7
Real estate	6,963	116,535	4,386	10,234	(*)	(*)	20,687	3,791	29,896	18.9	32.9	55.1	(*)	34.3	27.9
Services	46,521	692,014	29,848	34,466	14,226	103,832	205,760	37,144	241,061	8.2	11.6	17.3	22.6	10.5	37.9
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	11,930	87,843	7,518	5,188	3,890	18,040	22,132	9,166	25,024	17.1	27.3	33.9	45.7	28.7	45.0
Business services	8,729	57,596	4,608	2,115	(*)	(*)	23,105	7,719	25,048	19.9	26.1	31.3	(*)	27.0	66.9
Automobile repair and services	3,809	60,436	(*)	(*)	(*)	(*)	5,964	(*)	(*)	34.0	42.2	(*)	(*)	(*)	88.2
Amusement and recreation services, except motion pictures	2,848	28,466	1,683	4,710	(*)	(*)	−11,714	(*)	(*)	35.2	45.0	54.5	(*)	(*)	76.4
Medical and health services	4,235	229,037	3,488	8,383	2,782	39,554	96,973	3,676	98,066	20.3	23.6	41.5	47.9	18.1	40.1
Offices of physicians	1,370	68,466	921	1,567	1,042	9,174	37,539	1,140	38,510	29.7	29.4	39.5	36.8	28.0	44.1
Offices of dentists	888	53,940	888	1,525	(*)	(*)	22,372	578	22,466	47.3	44.9	53.1	(*)	36.2	99.8
Other medical services	1,977	106,631	1,679	5,291	1,261	23,726	37,062	1,958	37,090	32.1	41.9	62.9	77.5	31.4	69.1
Legal services	1,950	58,076	1,685	1,479	763	5,334	30,143	1,847	30,548	30.7	30.2	36.4	43.2	31.2	65.9
Other services	12,459	159,306	7,595	6,076	3,048	28,557	48,015	10,353	51,131	15.7	24.4	30.2	34.7	21.5	70.8
Nature of business not allocable	(*)	—	(*)	(*)	—	—	(*)	—	—	(*)	—	(*)	—	—	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Oregon															
All industries	154,368	4,017,662	112,933	205,161	58,811	400,204	536,433	97,054	724,008	5.3	6.6	8.9	9.9	6.7	13.3
All nonfarm industries	110,772	3,442,332	73,456	118,117	37,753	350,943	512,249	80,372	571,476	5.2	7.1	11.2	10.8	6.9	11.9
Agriculture, forestry, and fishing	51,376	626,792	43,784	91,025	22,722	58,772	31,088	20,395	165,130	12.1	16.0	14.1	24.2	17.7	17.9
Farms	43,596	575,330	39,477	87,044	21,058	49,261	24,184	16,682	152,532	13.4	16.9	14.5	23.1	18.8	18.6
Field crop	11,462	249,433	10,276	31,552	5,658	12,320	67,536	6,283	82,985	24.6	21.6	23.8	27.2	23.1	43.9
Livestock	20,411	188,493	19,476	39,632	9,775	14,867	−56,577	3,649	32,627	21.1	32.2	23.7	35.4	50.4	24.5
Other	11,723	137,404	9,725	15,860	5,625	22,074	13,225	4,750	36,920	23.5	39.2	25.0	43.2	37.1	29.8
Other agriculture, forestry, and fishing	7,780	51,462	4,307	3,981	(*)	(*)	6,902	(*)	(*)	28.0	46.4	56.2	(*)	(*)	36.4
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	14,927	509,398	12,861	16,131	6,359	50,603	84,918	12,366	91,101	15.3	16.8	27.7	24.5	17.1	44.9
General building contractors and operative builders	3,690	277,166	3,037	3,322	1,146	22,162	23,104	2,830	26,889	26.5	25.2	38.8	38.7	26.7	64.4
Special trade contractors	10,225	184,961	9,169	6,806	4,607	18,214	60,323	9,027	61,214	19.4	21.5	25.3	28.5	22.4	80.4
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	6,111	274,443	5,656	23,184	1,529	55,725	18,956	3,539	26,237	22.3	26.6	35.1	36.3	30.7	30.7
Transportation, communication, electric, gas, and sanitary services	5,949	161,840	5,493	16,304	2,106	12,068	15,281	4,328	20,954	24.2	30.4	32.2	51.2	34.9	43.5
Trucking and warehousing	4,269	109,421	3,912	14,590	(*)	(*)	15,393	3,412	16,899	29.4	29.3	35.5	(*)	37.1	70.4
Other	1,680	52,419	1,581	1,714	(*)	(*)	−112	(*)	(*)	42.4	71.4	44.6	(*)	(*)	53.5
Wholesale and retail trade	25,691	1,557,003	15,873	24,883	12,143	105,622	106,133	16,617	122,042	10.5	12.4	18.0	17.1	14.3	23.8
Wholesale trade	5,260	485,352	4,300	7,938	2,374	25,730	47,013	3,598	50,704	22.1	22.7	31.8	26.8	23.1	45.9
Retail trade	19,826	1,042,973	11,467	16,886	9,670	78,364	57,943	12,913	69,698	12.1	15.1	22.0	21.2	18.6	28.5
Food stores	1,580	242,483	974	2,046	975	8,485	13,727	1,019	14,695	37.8	33.6	40.4	33.9	44.8	63.0
Automotive dealers and service stations	2,702	497,020	2,332	6,030	2,208	29,847	24,097	2,687	24,417	25.6	23.4	40.8	27.3	29.1	76.7
Eating and drinking places	2,366	139,484	2,068	3,567	1,860	27,685	16,998	1,900	17,327	36.6	38.4	43.1	49.1	40.5	72.9
Direct selling organizations	6,581	24,969	(*)	(*)	(*)	(*)	−3,686	3,742	931	23.2	47.0	(*)	(*)	42.3	50.3
Other retail trade	6,597	139,017	4,931	5,110	3,571	12,249	6,807	3,565	12,328	21.1	29.9	42.5	35.1	42.1	42.1
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	12,851	214,516	5,531	5,195	2,494	10,842	73,012	9,560	79,063	16.3	25.6	41.8	42.4	21.5	39.2
Finance	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Insurance agents, brokers, and service	2,735	43,319	(*)	(*)	(*)	(*)	25,745	2,232	26,322	34.9	37.3	(*)	(*)	40.5	99.8
Real estate	10,092	171,073	4,641	4,664	(*)	(*)	47,269	7,308	52,629	18.6	30.8	46.1	(*)	25.3	42.9
Services	37,285	658,110	23,656	25,935	11,440	104,254	205,720	30,086	217,795	9.0	12.3	21.6	20.3	11.4	22.6
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	70.1	65.9	70.6	(*)	71.3	16.8
Personal services	8,300	94,683	4,755	3,100	(*)	(*)	27,809	7,602	27,917	20.7	30.9	32.8	(*)	28.0	75.3
Business services	6,898	61,828	3,139	3,043	(*)	(*)	27,527	6,099	28,374	22.6	32.3	33.3	(*)	31.2	65.8
Automobile repair and services	2,900	53,765	(*)	(*)	(*)	(*)	13,700	(*)	(*)	32.1	43.3	(*)	(*)	(*)	27.4
Amusement and recreation services, except motion pictures	3,671	65,931	2,421	2,931	(*)	(*)	−370	(*)	(*)	30.6	58.0	35.4	(*)	(*)	37.4
Medical and health services	3,887	180,054	3,212	4,142	2,546	19,464	86,669	3,063	88,676	19.2	19.1	26.7	26.5	19.0	53.9
Offices of physicians	2,205	86,562	1,807	1,855	1,063	5,637	48,962	1,708	50,603	23.8	23.4	34.3	35.7	23.7	62.7
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	10,073	135,488	7,322	4,151	3,573	17,743	37,172	7,924	41,721	17.9	25.4	24.8	32.4	25.3	45.8
Nature of business not allocable	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Pennsylvania															
All industries	415,954	16,999,909	298,193	598,547	149,387	1,765,858	2,287,717	312,204	2,587,344	2.8	3.5	6.0	5.4	3.3	8.0
All nonfarm industries	360,197	15,534,317	245,840	429,921	120,223	1,667,248	2,213,650	282,701	2,425,957	2.5	3.5	4.6	5.5	3.2	8.3
Agriculture, forestry, and fishing	62,754	1,581,649	56,858	173,576	31,104	108,773	93,020	35,213	184,309	11.8	16.8	17.4	24.2	18.8	17.6
Farms	55,757	1,465,592	52,353	168,626	29,164	98,610	74,067	29,503	161,387	13.1	18.0	17.9	26.4	21.0	18.4
Field crop	7,568	45,997	6,986	7,810	4,315	5,337	−13,062	1,817	6,303	34.9	31.2	35.9	55.6	44.6	46.0
Livestock	37,748	1,160,657	36,099	137,888	17,958	43,881	65,592	20,360	119,916	16.2	21.0	21.2	26.8	25.5	22.9
Other	10,441	258,938	9,268	22,928	6,891	49,392	21,537	7,326	35,168	28.4	37.7	31.8	46.6	40.9	35.8
Other agriculture, forestry, and fishing	6,997	116,057	4,505	4,950	1,940	10,163	18,953	5,710	22,922	19.0	33.1	23.7	41.2	30.4	31.0
Mining	2,319	132,770	1,750	11,522	1,147	19,137	18,928	1,985	23,503	30.6	17.9	24.8	21.8	19.9	27.9
Construction	41,840	1,827,622	31,402	67,200	21,665	373,613	231,053	37,025	262,726	7.7	10.4	15.3	13.8	10.2	31.2
General building contractors and operative builders	7,308	480,760	5,480	12,122	5,765	95,335	33,920	6,558	44,955	18.3	19.0	25.9	29.0	20.9	53.8
Special trade contractors	31,705	1,223,449	23,861	48,971	14,408	255,968	180,474	28,096	194,851	8.9	13.1	18.8	16.6	12.0	36.6
Other construction	2,827	123,413	(*)	(*)	(*)	(*)	16,659	2,371	22,920	30.3	38.7	(*)	(*)	39.7	93.6
Manufacturing	12,463	574,492	11,206	20,687	4,813	124,008	67,724	8,132	75,864	13.9	18.3	18.1	25.0	17.9	32.1
Transportation, communication, electric, gas, and sanitary services	17,214	570,902	15,052	65,247	6,125	64,648	64,145	12,798	77,745	12.1	16.7	16.5	26.8	18.0	26.7
Trucking and warehousing	14,008	461,986	12,382	58,055	3,806	39,596	50,872	9,690	62,494	13.5	18.8	18.1	32.6	20.8	28.5
Other	3,206	108,916	2,670	7,192	2,319	25,052	13,273	3,108	15,251	27.3	36.1	33.4	46.1	35.0	75.5
Wholesale and retail trade	111,239	9,050,527	76,238	119,159	42,570	663,809	686,801	84,600	746,057	4.5	5.0	6.4	7.4	5.9	15.4
Wholesale trade	18,138	1,764,879	10,568	18,431	3,741	79,287	167,173	13,085	180,866	10.8	9.7	13.0	15.8	11.4	34.5
Retail trade	92,563	7,283,370	65,132	100,352	38,829	584,522	521,182	71,515	565,191	5.0	5.8	7.2	8.2	6.9	17.4
Food stores	10,514	1,568,015	9,217	16,856	4,309	88,441	71,277	9,656	74,621	14.8	11.9	15.8	16.6	16.2	41.1
Automotive dealers and service stations	13,962	2,151,249	11,414	21,094	8,551	125,196	103,490	11,227	118,524	12.4	11.0	15.5	14.1	15.3	36.9
Eating and drinking places	13,986	1,043,895	11,184	23,135	9,054	160,388	98,371	11,352	100,452	13.1	15.4	16.6	18.8	16.4	42.3
Direct selling organizations	15,755	112,016	3,470	1,844	(*)	(*)	13,329	10,872	16,952	12.7	28.3	39.6	(*)	27.1	29.4
Other retail trade	38,346	2,408,195	29,847	37,423	16,118	209,679	234,715	28,408	254,642	7.8	10.4	11.6	13.9	10.8	24.5
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	—	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
Finance, insurance, and real estate	27,218	495,865	15,204	26,888	4,409	38,163	160,415	18,981	186,700	9.5	12.5	14.8	31.8	12.8	14.6
Finance	776	7,115	(*)	(*)	(*)	(*)	3,464	(*)	(*)	52.0	49.9	(*)	(*)	(*)	88.7
Insurance agents, brokers, and service	9,511	182,383	4,821	5,539	1,654	25,494	74,748	7,378	76,438	16.1	21.6	33.1	45.8	22.0	40.4
Real estate	16,931	306,387	10,300	21,260	2,745	12,632	82,203	11,184	105,422	12.2	15.5	16.6	25.9	15.9	15.4
Services	139,741	2,735,754	90,462	114,202	37,533	373,314	960,508	112,533	1,025,168	4.0	6.0	7.3	12.2	5.0	15.1
Hotels and other lodging places	4,367	99,144	4,367	11,879	1,206	9,493	11,371	2,280	18,535	23.8	31.0	26.4	36.5	39.0	50.3
Personal services	35,686	412,375	25,587	24,857	10,087	47,979	122,412	32,138	125,967	8.3	14.3	18.8	24.8	12.1	37.4
Business services	21,256	287,479	11,895	11,047	3,960	25,033	86,097	16,588	97,531	10.4	18.7	18.8	43.0	14.6	37.5
Automobile repair and services	8,502	324,477	6,713	9,957	3,615	49,794	49,118	7,406	53,426	17.0	24.1	27.0	32.7	22.4	65.2
Amusement and recreation services, except motion pictures	9,832	135,851	5,906	12,341	1,682	22,232	7,402	5,331	23,725	15.3	32.4	26.7	68.8	29.2	26.3
Medical and health services	24,186	957,395	15,972	25,171	10,240	109,665	506,134	22,596	510,959	8.3	8.4	11.2	15.9	7.6	35.6
Offices of physicians	8,552	412,367	7,155	9,790	4,843	34,207	244,671	8,197	246,863	12.0	10.6	14.4	13.8	10.1	58.9
Offices of dentists	5,612	294,992	4,312	7,743	3,163	36,105	150,557	4,936	151,917	16.0	15.0	19.0	19.5	14.9	58.4
Other medical services	10,022	250,036	4,505	7,638	2,234	39,353	110,906	9,463	112,179	14.9	20.6	25.7	38.9	17.1	63.8
Legal services	7,715	211,718	4,115	5,595	3,878	35,894	99,316	6,102	101,553	15.5	19.2	29.1	36.5	16.0	36.8
Other services	28,197	307,315	15,907	13,355	2,865	73,224	78,658	20,092	93,472	9.1	18.3	17.4	39.4	14.5	38.2
Nature of business not allocable	1,166	30,308	(*)	(*)	(*)	(*)	5,123	937	5,272	43.7	24.0	(*)	(*)	21.1	76.4

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Rhode Island															
All industries	26,693	737,084	16,640	17,182	8,303	69,797	166,888	21,440	176,464	4.2	5.4	7.8	8.4	5.8	10.6
All nonfarm industries	26,479	736,513	16,319	16,984	8,023	69,657	167,924	21,440	176,464	4.2	5.4	7.9	8.5	5.8	11.2
Agriculture, forestry, and fishing	1,412	11,172	1,106	868	522	2,130	2,640	851	3,905	20.0	32.8	25.8	53.0	29.8	29.2
Farms	414	571	(*)	(*)	(*)	(*)	−1,036	—	—	48.5	60.0	(*)	(*)	—	33.5
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
Livestock	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
Other agriculture, forestry, and fishing	998	10,601	785	670	(*)	(*)	3,676	851	3,905	19.9	34.4	29.3	(*)	29.8	56.0
Mining	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Construction	3,211	93,741	2,384	2,671	1,740	15,507	20,925	3,028	21,553	12.9	15.8	20.1	20.9	19.3	48.6
General building contractors and operative builders	578	27,458	526	387	494	3,514	6,372	543	6,499	29.1	32.2	39.9	36.7	52.0	98.1
Special trade contractors	2,332	57,529	1,602	1,689	1,093	10,760	12,993	2,258	13,354	15.6	19.7	24.7	26.8	17.4	71.9
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	1,663	29,268	1,441	1,058	499	4,089	10,007	1,241	10,436	19.0	18.0	24.4	24.6	20.0	56.2
Transportation, communication, electric, gas, and sanitary services	542	14,306	454	926	(*)	(*)	1,635	436	1,877	24.3	40.7	43.4	(*)	33.7	50.7
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	6,668	363,105	4,125	3,795	2,292	20,149	34,124	5,122	36,728	7.2	8.9	11.5	13.0	9.7	24.3
Wholesale trade	1,256	71,827	699	748	291	2,265	10,300	1,108	10,628	16.1	18.1	26.2	33.2	19.6	36.8
Retail trade	5,264	287,446	3,363	2,984	2,000	17,875	23,337	3,895	25,561	8.2	10.3	13.0	14.1	11.2	27.9
Food stores	666	45,293	463	416	259	3,045	3,101	586	3,188	23.1	22.8	28.2	30.9	29.3	60.4
Automotive dealers and service stations	531	63,135	437	536	355	2,453	1,503	357	2,399	23.5	24.0	33.0	31.4	29.0	61.2
Eating and drinking places	791	33,843	682	690	434	3,921	5,294	761	5,348	22.0	24.9	28.7	30.3	26.2	53.9
Direct selling organizations	660	3,737	(*)	(*)	—	—	592	(*)	(*)	24.1	37.4	(*)	—	(*)	36.9
Other retail trade	2,616	141,438	1,589	1,314	952	8,456	12,847	1,846	13,888	11.6	15.2	19.8	22.0	15.9	26.4
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	2,185	33,374	755	1,495	122	1,626	11,605	1,554	13,473	13.1	16.1	13.6	29.2	18.3	12.3
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	610	11,483	179	133	(*)	(*)	5,093	568	6,047	27.0	27.4	40.4	(*)	30.1	6.0
Real estate	1,521	17,896	546	1,222	(*)	(*)	5,585	955	6,473	15.0	16.0	11.5	(*)	22.5	25.0
Services	11,101	190,091	6,371	6,367	2,941	25,997	84,937	9,177	87,477	7.0	8.5	15.7	14.9	9.1	20.7
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	1,572	16,607	931	388	454	2,976	6,593	1,408	6,654	15.7	23.5	29.4	35.5	21.0	54.5
Business services	2,132	17,406	779	1,020	(*)	(*)	6,986	1,786	7,686	18.7	20.9	31.1	(*)	22.5	53.2
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	947	7,991	503	439	(*)	(*)	585	594	1,392	19.4	28.4	44.2	(*)	35.5	35.9
Medical and health services	2,290	81,788	1,570	2,137	1,048	10,161	46,817	2,223	46,930	18.1	14.3	18.2	19.8	15.0	54.2
Offices of physicians	989	47,561	857	991	726	5,602	29,352	942	29,452	17.6	20.2	18.2	27.6	20.8	59.9
Offices of dentists	437	22,129	339	589	245	3,335	11,370	437	11,370	24.3	22.9	31.9	28.9	22.2	—
Other medical services	864	12,098	374	557	(*)	(*)	6,095	844	6,108	41.7	36.4	51.8	(*)	37.8	97.4
Legal services	982	20,102	650	424	417	2,171	11,121	919	11,202	27.7	19.1	30.4	27.1	18.8	97.5
Other services	2,755	35,750	1,560	882	582	8,009	11,499	1,933	12,083	11.2	21.5	23.6	37.5	17.9	30.7
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
South Carolina															
All industries	118,630	3,681,815	79,723	145,101	46,521	313,864	349,562	82,881	491,664	6.4	6.8	11.5	10.7	7.2	16.2
All nonfarm industries	81,966	3,237,118	47,800	86,406	27,420	272,872	367,032	64,897	431,152	6.0	7.2	13.3	11.6	7.5	17.5
Agriculture, forestry, and fishing	36,989	482,056	32,248	61,375	19,129	42,101	−17,386	18,248	62,706	15.8	20.1	19.9	27.0	23.5	25.3
Farms	36,664	444,697	31,923	58,695	19,101	40,992	−17,470	17,984	60,512	15.9	21.4	20.6	27.7	24.1	25.9
Field crop	16,320	282,888	14,874	32,937	6,402	28,061	15,186	9,012	38,855	25.5	28.7	30.8	36.2	30.2	42.6
Livestock	14,280	130,227	13,144	22,559	9,168	7,819	−30,462	5,788	11,765	23.6	36.0	28.8	32.5	37.9	38.0
Other	6,064	31,582	3,905	3,199	3,531	5,112	−2,194	3,184	9,892	39.0	54.9	37.9	55.2	75.1	58.1
Other agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Construction	12,490	395,605	7,531	16,477	6,334	63,276	48,209	11,401	53,887	17.2	20.4	35.5	31.5	21.2	52.9
General building contractors and operative builders	1,696	148,635	1,197	3,722	(*)	(*)	10,587	1,696	10,587	41.8	35.9	45.8	(*)	34.9	—
Special trade contractors	9,183	195,086	5,589	5,886	4,768	29,682	35,418	8,326	37,987	20.4	25.7	37.2	38.3	27.4	79.7
Other construction	1,611	51,884	(*)	(*)	(*)	(*)	2,204	(*)	(*)	49.7	66.3	(*)	(*)	(*)	70.7
Manufacturing	1,638	(*)	(*)	(*)	(*)	(*)	9,326	(*)	(*)	46.3	(*)	(*)	(*)	(*)	83.8
Transportation, communication, electric, gas, and sanitary services	3,834	111,618	1,576	13,419	1,066	22,391	5,374	3,267	11,233	30.7	36.6	48.4	62.2	44.8	55.8
Trucking and warehousing	3,274	91,799	1,473	13,287	1,062	21,783	4,964	2,711	10,043	34.0	40.3	48.9	63.8	49.5	63.0
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	27,747	1,959,573	16,973	21,733	10,770	102,364	102,840	18,589	128,500	10.4	9.9	16.6	12.9	13.1	26.4
Wholesale trade	2,978	394,188	2,000	6,587	703	13,782	19,819	1,907	26,358	33.0	18.3	40.7	23.4	30.0	69.6
Retail trade	22,566	1,511,700	13,868	14,814	10,067	88,582	80,544	15,178	99,103	11.3	11.8	16.3	14.5	14.9	27.1
Food stores	3,574	341,907	2,575	3,908	1,216	16,951	12,545	3,104	17,049	29.7	23.2	33.7	33.4	33.8	74.7
Automotive dealers and service stations	4,098	588,618	1,954	2,866	2,311	30,176	21,230	3,138	23,622	24.2	21.6	40.2	27.7	26.7	57.7
Eating and drinking places	4,017	122,438	2,546	1,895	1,782	10,614	7,176	(*)	(*)	26.6	28.8	33.5	37.8	(*)	42.4
Direct selling organizations	(*)	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Other retail trade	8,338	454,455	6,236	6,133	4,758	30,841	39,515	5,517	47,536	18.7	20.3	25.1	22.8	24.1	39.8
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)
Finance, insurance, and real estate	7,004	110,764	3,274	3,345	607	2,035	33,481	4,601	42,838	19.7	28.9	30.5	53.6	25.9	39.4
Finance	(*)	—	—	—	—	—	(*)	—	—	(*)	—	—	—	—	(*)
Insurance agents, brokers, and service	2,701	30,026	(*)	(*)	(*)	(*)	16,583	1,845	18,458	32.6	36.7	(*)	(*)	38.4	63.7
Real estate	4,204	80,738	2,074	2,406	(*)	(*)	16,963	2,756	24,380	25.2	37.3	38.1	(*)	35.1	45.0
Services	28,914	538,792	16,513	24,739	7,476	67,303	167,708	25,666	181,122	10.3	14.9	24.1	20.8	12.0	48.1
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	8,375	126,119	4,732	4,146	1,980	18,280	24,123	7,679	27,189	20.6	42.7	46.1	47.9	27.9	64.2
Business services	2,074	27,420	(*)	(*)	(*)	(*)	7,743	1,713	7,881	39.8	59.5	(*)	(*)	50.4	68.9
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	2,171	9,444	(*)	(*)	(*)	(*)	4,534	(*)	(*)	40.9	56.7	(*)	(*)	(*)	44.1
Medical and health services	3,518	165,473	2,086	4,526	1,542	22,532	88,515	3,518	88,515	24.0	19.3	30.8	23.5	18.3	—
Offices of physicians	993	80,586	844	1,089	746	11,260	47,903	993	47,903	25.5	25.8	31.6	30.8	24.8	—
Offices of dentists	795	64,884	795	2,794	795	11,128	30,543	795	30,543	36.2	34.0	45.8	36.1	32.9	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	1,592	54,368	1,183	1,411	1,531	6,671	19,983	1,493	20,021	37.3	34.6	50.4	46.5	38.5	99.4
Other services	8,067	71,945	4,062	1,750	(*)	(*)	22,934	7,161	23,180	19.7	39.6	44.8	(*)	29.0	51.9
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
South Dakota															
All industries	**88,581**	**3,173,951**	**67,589**	**220,878**	**49,225**	**196,120**	**323,932**	**60,957**	**442,297**	**3.5**	**4.7**	**7.3**	**6.6**	**5.1**	**8.1**
All nonfarm industries	**32,239**	**1,523,515**	**22,493**	**44,159**	**13,867**	**147,972**	**144,324**	**23,900**	**166,562**	**3.6**	**4.6**	**8.1**	**7.8**	**5.4**	**11.3**
Agriculture, forestry, and fishing	**57,150**	**1,685,092**	**45,715**	**178,080**	**35,746**	**49,297**	**181,625**	**37,524**	**278,771**	**5.1**	**7.9**	**8.9**	**11.8**	**7.5**	**9.5**
Farms	56,342	1,650,436	45,096	176,717	35,358	48,148	179,608	37,057	275,735	5.2	8.0	8.9	12.0	7.6	9.6
Field crop	20,243	561,786	14,364	71,682	11,565	19,339	135,351	17,043	145,821	8.8	19.4	19.0	25.9	11.7	26.0
Livestock	32,000	1,064,865	28,307	101,809	22,209	26,505	41,673	17,919	122,045	6.6	7.0	7.8	9.8	9.6	10.7
Other	4,099	23,785	2,425	3,226	1,584	2,304	2,584	2,095	7,869	22.4	38.7	42.1	60.8	44.4	36.9
Other agriculture, forestry, and fishing	808	14,656	619	1,363	388	1,149	2,017	467	3,036	25.2	37.8	40.3	43.5	47.8	75.2
Mining	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Construction	**4,513**	**125,738**	**3,105**	**5,905**	**1,760**	**19,475**	**17,501**	**3,800**	**20,923**	**11.1**	**14.9**	**20.4**	**20.9**	**14.4**	**38.0**
General building contractors and operative builders	604	32,524	441	953	292	4,123	2,493	448	3,999	29.5	24.6	39.8	34.1	34.5	47.4
Special trade contractors	3,531	84,059	2,326	3,778	1,339	14,721	13,656	3,023	14,828	12.8	19.7	26.6	25.9	17.0	71.9
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	**550**	**33,996**	**550**	**1,835**	**271**	**7,701**	**2,074**	(*)	(*)	**32.0**	**31.4**	**40.3**	**44.2**	(*)	**50.6**
Transportation, communication, electric, gas, and sanitary services	**1,768**	**124,660**	**1,579**	**8,992**	**1,098**	**19,312**	**8,252**	**1,466**	**10,143**	**21.4**	**22.8**	**26.9**	**27.2**	**22.7**	**37.5**
Trucking and warehousing	1,500	113,685	1,360	7,662	940	16,157	6,852	1,249	8,702	24.0	24.3	28.5	29.8	24.3	38.2
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**11,755**	**992,885**	**8,018**	**12,692**	**6,066**	**67,088**	**52,788**	**7,886**	**62,229**	**6.4**	**5.9**	**9.4**	**9.4**	**5.5**	**16.0**
Wholesale trade	2,290	298,102	1,228	2,537	690	9,322	11,506	1,538	14,078	14.6	7.5	16.1	18.8	15.4	24.6
Retail trade	9,272	681,630	6,617	10,012	5,293	56,391	40,788	6,286	47,457	7.3	8.0	11.2	10.6	10.2	20.4
Food stores	712	115,546	582	904	534	7,298	4,151	507	5,110	24.4	21.6	28.2	29.3	28.8	54.2
Automotive dealers and service stations	1,852	231,848	1,590	2,096	1,200	12,866	9,128	1,406	10,376	15.2	14.1	16.7	17.1	19.3	55.2
Eating and drinking places	1,657	102,414	1,417	2,996	1,377	20,305	5,518	1,046	7,137	17.2	19.6	24.8	21.8	26.9	44.1
Direct selling organizations	1,502	5,444	413	226	(*)	(*)	—661	779	491	19.3	27.0	47.4	(*)	35.1	44.4
Other retail trade	3,549	226,578	2,615	3,790	2,093	15,854	22,652	2,548	24,343	12.9	13.8	19.2	17.2	15.4	35.0
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**2,700**	**44,096**	**1,668**	**1,672**	**457**	**2,087**	**16,733**	**2,125**	**18,342**	**13.4**	**16.3**	**23.4**	**47.9**	**15.4**	**36.5**
Finance	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Insurance agents, brokers, and service	1,331	19,984	600	255	(*)	(*)	8,025	1,280	8,521	19.9	26.2	34.6	(*)	23.8	2.1
Real estate	1,327	23,403	1,026	1,369	217	1,514	8,257	804	9,370	18.6	21.0	27.6	62.5	20.7	52.8
Services	**9,857**	**186,512**	**6,800**	**11,508**	**3,827**	**31,160**	**44,852**	**7,668**	**49,080**	**7.1**	**11.7**	**16.4**	**20.7**	**11.5**	**22.2**
Hotels and other lodging places	817	21,453	817	4,189	657	2,636	1,042	398	2,439	24.9	33.8	35.6	39.5	53.[illegible]	45.4
Personal services	2,060	20,950	1,473	1,043	669	2,815	5,371	1,869	5,504	16.3	33.5	27.5	50.2	32.[illegible]	54.0
Business services	1,412	14,810	494	766	(*)	(*)	3,998	1,299	4,252	19.9	45.1	57.6	(*)	32.[illegible]	71.8
Automobile repair and services	1,055	28,608	657	1,247	449	5,546	1,341	658	2,354	22.4	32.8	34.5	44.7	36.[illegible]	48.9
Amusement and recreation services, except motion pictures	888	11,659	585	653	316	751	1,214	629	1,883	25.4	34.6	37.9	40.8	36.0	53.4
Medical and health services	890	56,680	849	2,540	721	12,748	22,717	780	22,844	22.4	23.7	35.0	40.7	19.6	92.0
Offices of physicians	182	12,440	181	239	163	1,593	7,478	112	7,595	41.3	18.5	20.5	26.5	19.8	99.2
Offices of dentists	184	10,744	184	456	184	1,502	4,955	184	4,955	39.3	34.7	45.0	36.8	33.1	—
Other medical services	524	33,496	484	1,845	374	9,653	10,284	484	10,294	32.5	37.9	46.9	53.3	37.9	98.6
Legal services	380	5,754	200	110	(*)	(*)	2,858	150	3,231	34.5	41.7	37.1	(*)	42.0	59.0
Other services	2,355	26,598	1,725	960	620	3,471	6,311	1,885	6,573	15.3	26.5	23.7	43.8	22.3	41.7
Nature of business not allocable	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Tennessee															
All industries	**253,456**	**7,510,165**	**168,553**	**275,953**	**110,310**	**645,358**	**707,707**	**159,469**	**1,022,456**	**4.9**	**6.3**	**9.0**	**7.7**	**5.5**	**13.7**
All nonfarm industries	**137,075**	**6,329,859**	**82,513**	**151,165**	**53,643**	**586,166**	**805,592**	**109,684**	**903,766**	**4.1**	**5.4**	**8.9**	**7.9**	**5.2**	**13.3**
Agriculture, forestry, and fishing	**117,948**	**1,247,544**	**87,153**	**130,345**	**57,206**	**61,147**	**−100,011**	**50,731**	**121,591**	**9.5**	**26.3**	**16.3**	**28.4**	**24.7**	**18.6**
Farms	116,381	1,180,306	86,040	124,788	56,667	59,192	−97,885	49,785	118,690	9.6	27.6	16.9	29.3	25.2	19.0
Field crop	50,535	292,194	35,511	37,940	25,819	32,735	−11,303	31,876	73,686	15.2	24.6	21.7	44.0	36.0	40.7
Livestock	57,163	871,164	44,560	81,068	30,193	24,624	−78,161	16,839	40,198	13.5	36.5	23.8	39.1	33.3	18.4
Other	8,683	16,948	5,969	5,780	655	1,833	−8,421	(*)	(*)	31.7	40.1	31.7	39.0	(*)	28.8
Other agriculture, forestry, and fishing	1,567	67,238	1,113	5,557	(*)	(*)	−2,126	(*)	(*)	39.6	52.1	59.4	(*)	(*)	57.9
Mining	**507**	**69,558**	**481**	**6,645**	**(*)**	**(*)**	**−1,102**	**195**	**3,593**	**51.4**	**49.2**	**48.6**	**(*)**	**51.3**	**50.2**
Construction	**19,128**	**594,919**	**11,096**	**25,833**	**7,077**	**94,514**	**79,103**	**16,462**	**97,164**	**11.1**	**16.6**	**30.3**	**23.2**	**15.0**	**32.0**
General building contractors and operative builders	2,045	204,227	1,533	2,184	1,168	17,798	9,791	1,966	13,610	32.5	30.1	39.6	41.9	38.7	36.2
Special trade contractors	15,096	304,442	8,259	16,089	5,143	60,394	64,760	12,768	72,605	12.8	23.5	34.8	31.1	17.8	60.5
Other construction	1,987	86,250	1,304	7,560	766	16,322	4,552	1,728	10,949	34.1	33.8	71.3	52.4	37.0	47.0
Manufacturing	**2,696**	**122,296**	**1,525**	**6,157**	**1,068**	**23,116**	**14,531**	**2,692**	**14,712**	**29.4**	**41.5**	**50.2**	**60.6**	**36.9**	**86.6**
Transportation, communication, electric, gas, and sanitary services	**5,369**	**199,388**	**4,143**	**21,997**	**1,983**	**29,054**	**28,432**	**4,093**	**34,834**	**21.2**	**27.0**	**28.0**	**41.4**	**29.2**	**76.8**
Trucking and warehousing	4,083	192,416	3,400	20,589	1,619	28,867	25,694	2,985	31,570	24.1	27.9	29.7	41.6	31.6	83.4
Other	1,286	6,972	(*)	(*)	(*)	(*)	2,738	(*)	(*)	44.3	52.4	(*)	(*)	(*)	66.6
Wholesale and retail trade	**46,270**	**3,938,417**	**27,971**	**40,967**	**23,766**	**270,237**	**227,636**	**35,218**	**267,486**	**7.0**	**7.4**	**11.3**	**11.0**	**9.2**	**23.0**
Wholesale trade	5,489	959,226	3,767	7,929	2,848	33,331	50,139	4,506	56,162	19.4	12.8	18.5	17.7	18.0	74.1
Retail trade	38,075	2,913,604	23,275	32,621	20,538	235,152	166,588	28,781	199,265	7.8	9.1	13.5	12.4	11.1	24.4
Food stores	5,757	699,841	3,967	5,576	2,632	32,015	22,948	4,513	25,312	20.2	19.5	24.1	21.1	25.0	41.5
Automotive dealers and service stations	5,548	768,875	4,174	4,911	4,027	40,370	31,954	4,596	36,061	19.6	17.8	30.7	23.7	22.4	50.8
Eating and drinking places	4,906	391,723	3,898	8,188	4,118	53,254	31,006	3,814	37,282	21.9	25.6	36.5	31.0	30.8	56.9
Direct selling organizations	7,239	43,800	(*)	(*)	(*)	(*)	9,151	5,221	10,430	18.3	43.8	(*)	(*)	41.6	57.7
Other retail trade	14,625	1,009,365	10,471	13,790	9,142	109,412	71,529	10,637	90,180	12.5	14.8	18.4	19.2	16.8	36.0
Wholesale and retail trade not allocable	2,706	65,587	(*)	(*)	(*)	(*)	10,909	1,931	12,059	29.5	29.3	(*)	(*)	37.7	47.7
Finance, insurance, and real estate	**13,373**	**253,435**	**7,216**	**8,416**	**2,832**	**23,497**	**94,751**	**9,728**	**104,719**	**13.5**	**16.9**	**24.5**	**34.5**	**17.6**	**22.0**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	4,530	117,987	2,488	2,624	1,686	19,283	52,226	3,266	53,286	25.2	26.0	50.0	41.2	26.3	59.5
Real estate	8,729	128,951	4,723	5,651	1,145	4,207	42,253	6,349	51,152	16.1	22.8	28.0	37.8	23.3	23.6
Services	**47,643**	**1,067,044**	**28,685**	**35,315**	**16,063**	**137,066**	**361,704**	**39,830**	**375,344**	**6.9**	**9.9**	**13.8**	**13.8**	**8.2**	**23.5**
Hotels and other lodging places	1,284	51,507	1,280	5,456	487	8,907	5,894	(*)	(*)	41.9	59.5	49.1	67.5	(*)	52.5
Personal services	14,840	136,183	9,516	6,110	4,231	17,080	35,647	13,541	36,376	13.0	25.1	37.7	34.4	18.7	47.4
Business services	5,005	83,804	2,216	2,747	1,709	8,100	21,911	3,761	28,446	21.6	38.2	36.8	64.8	24.9	51.4
Automobile repair and services	3,751	126,485	2,716	3,094	1,985	20,801	26,227	3,161	27,109	25.8	30.1	36.6	39.1	37.5	75.8
Amusement and recreation services, except motion pictures	2,364	58,314	1,260	2,065	157	6,379	19,991	1,291	22,087	31.7	23.9	32.9	30.7	26.5	64.9
Medical and health services	6,418	309,169	3,755	7,645	3,228	43,943	157,702	5,799	158,354	15.8	14.9	24.5	21.0	12.9	57.0
Offices of physicians	2,465	158,928	1,571	2,229	1,242	22,736	97,836	2,377	98,087	21.1	16.5	19.5	24.8	15.2	80.5
Offices of dentists	2,114	116,579	2,004	4,852	1,894	17,204	45,370	1,886	45,674	29.3	29.7	36.4	38.2	27.4	99.8
Other medical services	1,639	33,662	(*)	(*)	(*)	(*)	14,496	1,536	14,593	33.2	46.9	(*)	(*)	43.8	74.2
Legal services	2,227	72,632	1,308	1,124	1,006	7,067	38,925	1,935	39,165	30.1	32.2	47.4	41.0	30.2	60.9
Other services	11,754	228,950	6,634	7,074	3,260	24,789	55,407	9,381	58,080	14.1	26.8	30.9	39.9	20.1	42.8
Nature of business not allocable	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**	**(*)**

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Texas															
All industries	**769,102**	**26,443,425**	**511,677**	**1,169,818**	**325,230**	**2,742,105**	**2,616,999**	**489,339**	**4,021,455**	**2.3**	**2.8**	**4.9**	**4.2**	**2.9**	**4.4**
All nonfarm industries	**532,852**	**22,069,970**	**323,896**	**652,293**	**200,560**	**2,424,967**	**2,773,588**	**397,491**	**3,368,823**	**2.0**	**2.8**	**4.0**	**4.5**	**2.7**	**4.7**
Agriculture, forestry, and fishing	**251,270**	**4,808,772**	**198,253**	**544,288**	**132,783**	**399,828**	**—80,650**	**101,968**	**740,593**	**5.8**	**8.7**	**9.3**	**11.7**	**10.7**	**6.7**
Farms	236,250	4,373,455	187,781	517,325	124,670	317,138	—156,589	91,848	652,632	6.1	9.3	9.8	12.2	11.8	6.8
Field crop	68,730	2,002,292	52,820	257,322	33,526	164,537	346,592	51,108	445,650	11.6	15.1	14.8	20.9	14.9	20.7
Livestock	133,892	2,149,115	107,219	232,748	79,625	125,131	—448,472	33,296	170,532	8.2	12.5	14.2	12.2	22.2	7.8
Other	33,628	222,048	27,742	27,255	11,519	27,470	—54,709	7,444	36,450	14.9	21.4	14.2	35.3	30.2	16.6
Other agriculture, forestry, and fishing	15,020	435,317	10,472	26,963	8,113	82,690	75,939	10,120	87,961	13.5	20.6	20.2	31.6	19.6	30.9
Mining	**14,686**	**1,348,286**	**10,195**	**70,749**	**2,791**	**120,995**	**95,422**	**9,907**	**269,266**	**9.5**	**7.2**	**10.3**	**28.9**	**6.9**	**8.7**
Construction	**64,810**	**2,680,758**	**36,724**	**73,592**	**35,007**	**504,022**	**345,471**	**54,982**	**378,281**	**6.1**	**8.6**	**11.2**	**11.0**	**8.3**	**20.0**
General building contractors and operative builders	9,056	1,041,502	6,866	12,658	5,029	119,945	60,182	7,417	73,015	15.7	15.5	19.0	21.2	17.4	26.9
Special trade contractors	52,440	1,510,736	28,343	54,937	28,848	354,115	263,763	44,819	279,244	6.8	10.7	13.3	13.5	9.8	32.7
Other construction	3,314	128,520	1,515	5,997	1,130	29,962	21,526	2,746	24,022	26.6	26.2	50.9	38.6	34.9	32.4
Manufacturing	**10,204**	**623,728**	**8,799**	**22,453**	**6,074**	**115,049**	**60,365**	**8,304**	**71,223**	**14.8**	**19.4**	**20.7**	**20.1**	**18.9**	**58.2**
Transportation, communication, electric, gas, and sanitary services	**22,574**	**781,332**	**16,926**	**79,388**	**8,779**	**128,921**	**65,289**	**16,360**	**89,802**	**10.5**	**13.6**	**18.7**	**20.9**	**15.6**	**26.2**
Trucking and warehousing	18,714	702,372	14,394	73,989	8,410	121,873	65,135	13,670	83,252	11.5	14.8	19.9	21.9	16.6	30.7
Other	3,860	78,960	2,532	5,399	369	7,048	154	2,690	6,550	25.3	26.0	32.9	53.9	39.6	50.0
Wholesale and retail trade	**148,238**	**11,289,023**	**85,001**	**144,195**	**61,069**	**758,412**	**679,163**	**101,984**	**802,315**	**3.9**	**4.4**	**6.5**	**6.5**	**5.4**	**10.6**
Wholesale trade	19,064	2,830,927	12,911	36,222	7,832	117,454	222,025	16,274	246,183	10.3	7.4	11.2	12.9	10.2	28.7
Retail trade	124,554	8,374,015	69,549	104,312	52,376	633,602	453,908	83,118	549,926	4.3	5.3	7.9	7.4	6.5	11.4
Food stores	7,996	1,408,311	6,322	13,994	5,888	74,248	52,476	6,420	59,831	16.5	12.9	16.4	13.8	17.3	32.3
Automotive dealers and service stations	24,858	3,645,390	16,855	23,722	15,994	210,307	152,305	19,363	178,190	9.3	6.8	14.0	11.5	11.7	25.7
Eating and drinking places	17,418	766,296	11,146	20,217	9,252	129,225	39,876	11,632	82,304	11.7	14.1	19.2	17.3	18.4	24.6
Direct selling organizations	36,470	196,264	8,745	3,767	(*)	(*)	29,230	22,247	39,906	8.3	19.8	30.6	(*)	19.5	20.6
Other retail trade	37,812	2,357,754	26,381	42,612	19,696	216,582	180,021	23,456	209,695	7.8	9.8	14.1	14.5	11.1	19.9
Wholesale and retail trade not allocable	4,620	84,081	2,541	3,661	861	7,356	3,230	2,592	6,206	22.7	43.0	53.8	77.2	40.4	38.4
Finance, insurance, and real estate	**59,777**	**1,027,597**	**32,339**	**67,717**	**12,169**	**83,158**	**219,313**	**40,048**	**320,199**	**6.3**	**8.0**	**10.6**	**13.3**	**9.0**	**9.5**
Finance	3,571	84,358	2,438	3,123	220	3,689	36,739	2,905	42,781	23.3	24.2	39.5	62.8	27.1	23.2
Insurance agents, brokers, and service	15,670	341,456	9,320	10,699	4,841	44,592	120,048	11,816	133,303	12.0	16.4	25.1	21.4	15.3	33.5
Real estate	40,536	601,783	20,581	53,895	7,108	34,877	62,526	25,327	144,115	7.9	9.5	12.1	14.7	11.5	10.3
Services	**196,387**	**3,851,879**	**123,430**	**167,236**	**65,873**	**631,092**	**1,231,129**	**154,640**	**1,350,030**	**3.4**	**5.1**	**7.6**	**9.2**	**4.4**	**10.4**
Hotels and other lodging places	3,398	148,034	3,397	14,358	2,388	29,809	5,902	2,163	17,860	25.0	32.0	27.9	39.5	39.9	39.4
Personal services	40,467	436,791	25,016	30,954	13,170	86,264	81,052	32,296	99,141	7.8	16.8	22.0	32.3	12.6	32.0
Business services	35,209	497,426	16,773	27,583	7,775	85,796	121,771	29,087	142,625	8.1	16.5	27.0	36.0	12.2	18.0
Automobile repair and services	18,643	532,383	12,988	19,637	9,651	102,458	71,858	15,156	82,151	11.6	16.9	16.9	22.9	17.0	40.5
Amusement and recreation services, except motion pictures	10,332	82,170	6,458	8,942	1,718	9,236	—1,493	6,595	22,026	14.7	22.7	24.3	43.6	22.4	16.3
Medical and health services	22,618	1,189,376	16,531	31,837	12,334	177,852	602,972	20,954	606,253	8.5	8.1	12.2	13.2	7.2	32.2
Offices of physicians	9,565	635,406	8,218	13,406	5,921	75,477	363,213	9,008	364,213	11.6	9.3	12.7	13.0	8.6	49.6
Offices of dentists	5,130	326,121	4,229	11,512	3,957	47,303	153,998	4,781	154,670	17.6	16.5	24.3	20.4	15.7	78.9
Other medical services	7,923	225,849	4,084	6,919	2,456	55,072	85,761	7,165	87,370	16.4	24.3	29.9	34.8	21.0	47.6
Legal services	10,514	292,221	6,881	7,577	3,625	30,319	132,385	7,888	145,523	13.4	12.9	20.8	21.5	12.7	46.6
Other services	55,206	673,478	35,386	26,348	15,212	109,358	216,682	40,481	234,451	6.6	10.7	11.4	16.4	10.5	19.9
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Utah															
All industries	**62,871**	**1,757,931**	**42,990**	**85,468**	**23,232**	**180,743**	**222,182**	**40,909**	**294,506**	**3.5**	**4.1**	**8.7**	**7.3**	**4.5**	**11.4**
All nonfarm industries	**49,042**	**1,510,338**	**31,429**	**47,186**	**14,547**	**164,694**	**230,866**	**35,250**	**261,151**	**2.5**	**4.0**	**5.6**	**7.4**	**3.8**	**8.2**
Agriculture, forestry, and fishing	**14,887**	**255,388**	**12,262**	**39,194**	**8,962**	**16,966**	**—8,086**	**6,152**	**35,796**	**12.1**	**16.1**	**17.7**	**30.7**	**24.2**	**18.1**
Farms	13,829	247,593	11,561	38,282	8,685	16,049	—8,684	5,659	33,355	13.0	16.5	18.1	32.3	25.9	18.8
Field crop	4,107	45,840	3,251	9,093	2,569	2,016	3,416	2,957	12,321	24.9	34.3	36.4	30.7	42.2	57.9
Livestock	6,395	162,449	5,725	22,031	4,408	7,110	—2,984	2,394	20,000	17.8	19.7	23.8	27.5	34.3	21.1
Other	3,327	39,304	2,585	7,158	1,708	6,923	—9,116	308	1,034	28.4	51.5	43.6	68.9	61.2	34.4
Other agriculture, forestry, and fishing	1,058	7,795	701	912	277	917	598	493	2,441	21.0	30.0	30.4	40.0	39.5	48.4
Mining	**364**	**16,373**	**253**	**1,148**	(*)	(*)	**1,430**	**117**	**3,062**	**26.1**	**35.6**	**32.9**	(*)	**37.8**	**33.8**
Construction	**6,624**	**266,489**	**4,752**	**7,483**	**2,908**	**44,686**	**36,460**	**5,566**	**38,498**	**7.4**	**10.0**	**13.5**	**16.6**	**9.5**	**20.6**
General building contractors and operative builders	1,389	120,745	1,051	2,052	778	17,755	12,054	1,296	12,767	15.4	15.7	23.7	28.8	16.7	18.4
Special trade contractors	4,698	133,376	3,254	4,533	2,027	25,646	22,062	3,858	23,329	8.9	13.7	18.1	20.9	12.4	31.4
Other construction	537	12,368	447	898	(*)	(*)	2,344	412	2,402	26.5	41.6	38.1	(*)	34.3	71.9
Manufacturing	**1,113**	**64,297**	**965**	**2,107**	**518**	**7,247**	**4,395**	**668**	**5,498**	**17.3**	**22.0**	**26.2**	**22.4**	**26.1**	**46.7**
Transportation, communication, electric, gas, and sanitary services	**1,625**	**42,685**	**1,151**	**5,272**	**466**	**5,660**	**2,877**	**1,039**	**4,695**	**15.1**	**23.2**	**23.9**	**45.8**	**28.7**	**40.7**
Trucking and warehousing	1,224	38,856	937	5,077	464	4,784	2,383	800	4,070	17.4	25.1	24.7	52.6	32.0	43.6
Other	401	3,829	(*)	(*)	(*)	(*)	494	(*)	(*)	30.2	43.8	(*)	(*)	(*)	59.4
Wholesale and retail trade	**13,706**	**706,756**	**7,727**	**9,918**	**4,598**	**47,458**	**51,702**	**8,742**	**59,636**	**4.9**	**6.3**	**8.2**	**9.6**	**7.9**	**15.3**
Wholesale trade	2,356	171,766	1,476	2,137	611	8,450	14,676	1,751	16,894	11.9	11.9	14.7	18.0	15.3	35.6
Retail trade	10,826	526,069	5,965	7,575	3,834	38,774	36,372	6,620	41,766	5.6	7.6	9.8	11.1	9.4	16.5
Food stores	546	76,482	506	1,181	377	3,611	3,138	390	3,330	24.4	18.2	23.4	17.5	23.3	49.5
Automotive dealers and service stations	1,374	186,628	930	1,599	848	11,037	6,450	983	7,073	14.6	13.9	22.2	20.7	16.9	30.6
Eating and drinking places	883	40,591	633	1,469	576	7,155	2,378	368	3,943	19.6	22.1	23.2	26.8	35.3	35.5
Direct selling organizations	4,620	15,947	1,576	211	334	117	2,588	2,598	3,488	9.1	21.3	21.9	68.3	24.4	19.5
Other retail trade	3,403	206,421	2,320	3,115	1,699	16,854	21,818	2,281	23,932	9.7	12.4	15.5	18.0	13.4	30.2
Wholesale and retail trade not allocable	524	8,921	(*)	(*)	(*)	(*)	654	371	976	26.1	32.7	(*)	(*)	56.6	58.8
Finance, insurance, and real estate	**5,384**	**92,932**	**2,467**	**2,845**	**687**	**3,765**	**36,088**	**4,157**	**40,220**	**7.8**	**11.4**	**16.7**	**22.7**	**10.2**	**26.4**
Finance	296	2,542	173	193	—	—	817	(*)	(*)	32.3	39.8	54.2	—	(*)	58.4
Insurance agents, brokers, and service	1,509	38,529	844	918	382	2,155	15,627	1,202	16,774	14.8	19.2	32.6	31.5	16.7	54.6
Real estate	3,579	51,861	1,450	1,734	305	1,610	19,644	2,793	22,012	9.7	14.5	20.3	32.1	13.4	34.6
Services	**18,970**	**312,514**	**13,339**	**17,493**	**5,020**	**51,963**	**96,902**	**14,304**	**106,677**	**4.2**	**7.3**	**10.0**	**15.2**	**6.3**	**12.5**
Hotels and other lodging places	397	9,787	351	1,513	(*)	(*)	1,248	348	2,023	30.1	31.6	38.0	(*)	39.5	84.7
Personal services	4,260	30,624	3,173	1,814	844	5,911	7,937	3,495	8,991	9.3	17.3	19.6	38.2	14.7	29.5
Business services	3,303	37,420	1,675	2,841	605	10,342	7,826	2,287	11,117	11.2	25.3	25.9	50.8	18.5	18.9
Automobile repair and services	1,006	32,196	960	2,051	378	5,672	2,989	726	3,722	19.2	30.9	33.9	48.7	26.8	57.1
Amusement and recreation services, except motion pictures	1,162	17,041	688	1,308	307	1,520	1,336	659	2,020	17.8	40.4	43.9	50.8	40.8	29.9
Medical and health services	1,688	95,379	1,323	3,755	999	14,583	46,365	1,588	46,824	11.8	11.7	25.7	24.1	10.2	67.4
Offices of physicians	644	48,551	587	1,877	407	4,902	27,401	789	27,699	15.0	12.7	41.4	18.4	11.9	89.1
Offices of dentists	550	36,466	550	1,100	530	7,637	16,488	550	16,488	21.2	21.5	31.3	41.2	20.1	—
Other medical services	294	10,362	(*)	(*)	(*)	(*)	2,476	249	2,637	33.7	49.7	(*)	(*)	44.7	98.9
Legal services	644	16,120	480	530	352	1,745	8,839	544	9,045	20.0	23.5	32.7	33.3	23.1	60.3
Other services	6,510	73,947	4,689	3,681	1,402	11,383	20,362	4,657	22,935	7.2	14.8	14.6	25.7	13.7	20.0
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net Income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Vermont															
All industries	28,513	909,026	20,518	48,011	11,730	79,065	82,405	19,439	115,814	5.0	6.6	10.6	8.9	7.1	14.4
All nonfarm industries	22,549	753,436	15,333	25,523	7,686	64,400	90,728	16,669	106,699	4.8	7.1	9.3	9.9	7.4	14.7
Agriculture, forestry, and fishing	6,553	168,006	5,623	23,620	4,201	15,534	−4,359	3,137	13,476	14.8	17.0	19.1	19.8	20.7	23.5
Farms	5,964	155,590	5,185	22,488	4,044	14,665	−8,323	2,770	9,115	16.0	18.1	20.0	20.8	24.1	24.0
Field crop	534	(*)	(*)	(*)	(*)	(*)	−901	(*)	(*)	57.1	(*)	(*)	(*)	(*)	62.9
Livestock	5,193	153,048	4,634	21,431	3,673	14,327	−6,926	2,638	9,066	17.3	18.4	20.7	21.2	24.2	25.9
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fishing	589	12,416	438	1,132	(*)	(*)	3,964	367	4,361	29.7	40.3	44.1	(*)	39.7	52.3
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	3,840	94,112	2,486	4,393	1,468	13,968	11,812	3,236	15,603	12.2	18.9	23.8	28.7	17.0	37.8
General building contractors and operative builders	600	35,633	394	968	432	7,239	2,654	512	4,366	29.6	37.2	42.7	49.3	35.6	60.8
Special trade contractors	2,575	40,017	1,566	1,551	777	4,446	8,373	2,217	9,086	15.2	23.1	22.0	32.9	21.8	60.7
Other construction	665	18,462	526	1,874	(*)	(*)	785	507	2,151	30.0	41.4	48.2	(*)	39.2	64.7
Manufacturing	1,768	45,849	1,478	3,324	530	3,335	4,049	1,237	5,184	22.8	21.1	32.8	39.0	29.1	69.4
Transportation, communication, electric, gas, and sanitary services	1,493	16,605	1,223	2,561	(*)	(*)	1,672	1,025	2,837	20.1	30.1	37.0	(*)	32.0	47.6
Trucking and warehousing	953	15,151	753	2,287	(*)	(*)	1,434	666	2,446	25.3	32.8	41.1	(*)	36.3	53.8
Other	540	1,454	(*)	(*)	(*)	(*)	238	(*)	(*)	33.3	41.6	(*)	(*)	(*)	70.9
Wholesale and retail trade	5,582	416,227	3,389	4,919	2,313	27,461	19,550	3,656	24,962	9.3	10.4	13.5	13.8	13.1	23.5
Wholesale trade	526	77,915	315	457	216	2,893	3,085	437	3,402	27.7	26.3	28.2	36.9	32.4	53.7
Retail trade	4,951	335,663	3,074	4,462	2,037	24,203	16,557	3,159	21,520	10.0	11.4	14.6	14.9	14.3	25.3
Food stores	500	77,932	492	765	302	3,950	3,622	423	3,711	28.3	24.3	29.2	35.4	30.7	38.2
Automotive dealers and service stations	840	127,610	691	1,086	511	8,308	5,607	691	6,056	21.9	20.0	27.0	24.6	25.3	62.7
Eating and drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	817	916	(*)	(*)	—	—	−51	(*)	(*)	27.5	55.8	(*)	—	(*)	60.7
Other retail trade	2,437	104,606	1,464	1,743	916	7,621	6,212	1,408	9,690	14.8	18.4	22.1	24.5	23.0	30.3
Wholesale and retail trade not allocable	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
Finance, insurance, and real estate	1,663	14,660	1,115	1,074	(*)	(*)	5,835	1,347	6,458	21.2	24.7	28.3	(*)	26.8	40.9
Finance	(*)	(*)	(*)	(*)	—	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,342	10,868	914	926	(*)	(*)	4,378	1,098	4,883	24.4	26.9	31.6	(*)	28.0	48.9
Services	7,476	151,456	5,067	7,615	2,751	17,374	44,089	5,799	47,291	8.7	16.2	17.0	17.6	12.9	28.4
Hotels and other lodging places	742	15,876	742	2,860	454	961	2,473	544	3,226	27.0	34.3	37.7	37.8	41.0	66.2
Personal services	1,473	12,750	906	538	(*)	(*)	3,624	1,425	3,637	19.3	30.9	36.6	(*)	30.0	74.1
Business services	703	9,063	321	497	(*)	(*)	1,575	605	2,157	26.0	47.9	49.3	(*)	34.1	78.3
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	545	8,191	394	664	(*)	(*)	744	(*)	(*)	31.5	55.6	46.3	(*)	(*)	48.3
Medical and health services	1,101	56,195	875	1,578	662	7,664	28,454	1,031	28,457	18.5	19.7	22.9	19.0	17.6	99.2
Offices of physicians	476	27,895	459	698	356	3,548	15,180	476	15,180	23.4	19.1	26.8	24.0	18.1	—
Offices of dentists	331	16,766	331	596	221	3,095	7,937	331	7,937	32.6	28.3	36.8	33.4	28.8	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	2,487	30,079	1,482	990	717	752	5,191	1,529	6,791	17.6	58.4	39.6	48.0	41.2	37.4
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Virginia															
All industries	199,509	5,606,465	138,535	267,522	89,554	633,447	655,193	126,821	905,514	4.8	6.0	10.3	8.6	5.6	12.3
All nonfarm industries	146,959	4,961,457	92,421	163,405	52,493	575,319	703,706	106,253	826,631	3.9	6.0	8.9	9.1	5.5	10.7
Agriculture, forestry, and fishing	56,499	680,317	46,599	109,479	37,925	60,750	−39,061	22,498	92,558	13.5	22.7	21.6	24.1	25.4	21.2
Farms	52,550	645,008	46,114	104,117	37,091	58,128	−46,513	20,568	78,883	14.3	23.8	22.6	25.0	28.6	21.8
Field crop	21,196	273,722	17,261	33,325	17,932	19,977	30,762	14,634	55,825	23.4	30.1	36.4	37.2	36.1	56.5
Livestock	22,753	295,559	21,519	57,165	16,115	22,716	−62,083	3,984	17,474	22.0	41.8	33.7	32.6	52.5	25.9
Other	8,601	75,727	7,334	13,627	3,044	15,435	−17,192	(*)	(*)	31.1	51.3	44.2	65.2	(*)	53.3
Other agriculture, forestry, and fishing	3,943	35,309	2,485	5,362	(*)	(*)	9,452	1,930	13,675	27.2	37.5	47.9	(*)	47.0	49.3
Mining	385	24,180	294	3,573	(*)	(*)	−80	268	3,571	61.6	29.0	56.3	(*)	30.2	42.8
Construction	21,400	694,808	14,380	25,829	11,354	153,235	106,624	17,888	118,430	10.7	15.9	20.5	24.0	15.7	29.0
General building contractors and operative builders	2,759	286,657	2,256	4,123	2,373	55,430	28,287	2,639	31,062	28.5	29.0	33.6	40.3	34.7	31.6
Special trade contractors	16,433	324,253	9,916	13,329	7,425	73,432	68,570	13,638	73,782	12.3	19.7	27.8	32.2	18.4	36.5
Other construction	2,208	83,898	2,208	8,377	(*)	(*)	9,767	(*)	(*)	33.5	42.1	42.0	(*)	(*)	71.0
Manufacturing	6,218	172,120	4,549	19,425	3,630	30,570	9,707	3,668	16,837	19.6	35.6	36.8	35.0	26.6	46.9
Transportation, communication, electric, gas, and sanitary services	7,551	190,780	6,020	26,180	3,010	24,214	24,190	4,902	32,764	18.8	23.8	26.7	47.5	30.2	55.9
Trucking and warehousing	6,021	184,978	5,255	25,509	3,009	24,213	22,204	3,910	30,612	21.1	24.5	27.4	47.5	31.9	57.0
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	40,087	2,660,527	22,876	29,312	15,429	195,715	163,787	26,556	200,796	7.5	9.2	12.3	12.9	11.1	18.9
Wholesale trade	3,989	514,986	3,560	5,306	1,215	17,863	38,449	3,527	41,500	22.3	19.7	29.8	38.7	24.7	68.3
Retail trade	33,774	2,065,375	18,742	21,543	13,860	173,520	111,481	21,414	143,185	8.3	10.6	12.5	13.9	12.9	20.5
Food stores	3,734	393,283	2,821	3,341	909	16,620	12,450	2,961	16,847	24.5	23.5	27.6	34.5	32.9	47.6
Automotive dealers and service stations	5,548	770,564	3,612	6,068	3,407	56,932	30,706	3,801	39,109	19.1	18.9	26.3	23.2	24.5	44.2
Eating and drinking places	3,885	314,615	2,438	4,080	3,222	61,382	30,768	2,698	34,719	23.8	25.1	29.8	27.2	27.6	46.8
Direct selling organizations	8,698	49,864	(*)	(*)	(*)	(*)	5,165	5,391	7,345	17.4	35.8	(*)	(*)	37.8	42.1
Other retail trade	11,909	536,849	8,059	7,699	5,784	38,521	32,392	6,563	45,165	14.0	18.0	20.0	25.3	24.5	35.0
Wholesale and retail trade not allocable	2,324	80,166	(*)	(*)	(*)	(*)	13,857	1,615	16,111	29.7	48.6	(*)	(*)	42.6	68.8
Finance, insurance, and real estate	10,170	178,859	4,864	6,960	1,017	10,333	53,500	6,849	64,570	14.7	22.3	30.1	33.6	20.6	30.6
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,218	53,973	2,273	1,196	(*)	(*)	21,981	2,599	23,422	28.2	30.6	44.8	(*)	34.3	98.2
Real estate	6,899	124,806	2,539	5,743	577	3,702	33,058	4,246	41,139	17.3	29.1	35.3	42.4	25.8	38.1
Services	57,095	1,004,837	36,843	46,718	17,167	154,860	337,051	44,192	375,988	6.2	9.8	16.1	14.5	8.1	19.6
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	9,617	108,166	7,449	6,515	3,687	29,030	24,275	7,677	27,504	15.5	27.4	31.1	39.7	25.8	49.9
Business services	10,861	142,568	5,329	3,941	2,861	17,406	57,159	8,937	61,463	13.8	22.0	22.8	40.9	17.4	34.6
Automobile repair and services	3,722	99,832	2,585	4,385	(*)	(*)	14,581	3,004	19,569	24.9	38.7	43.5	(*)	37.3	92.9
Amusement and recreation services, except motion pictures	4,630	54,444	3,469	5,350	869	8,852	498	2,891	12,662	21.6	29.9	28.4	47.0	36.8	29.2
Medical and health services	7,449	290,137	4,282	7,932	3,616	37,464	159,409	6,621	161,889	17.4	14.6	29.9	18.2	13.3	62.9
Offices of physicians	2,284	149,665	2,010	3,800	1,539	16,789	96,258	2,174	96,266	19.1	18.3	46.4	23.9	16.9	99.5
Offices of dentists	1,227	81,996	955	1,428	945	12,224	42,968	1,227	42,968	33.6	31.6	33.0	32.6	28.3	—
Other medical services	3,938	58,476	1,317	2,704	(*)	(*)	20,183	3,220	22,655	29.1	32.4	56.1	(*)	32.3	63.1
Legal services	3,542	82,081	2,673	2,190	1,345	9,497	47,723	2,856	47,968	23.6	23.2	30.5	32.2	23.5	66.8
Other services	16,386	202,467	10,168	10,195	3,386	35,654	34,020	11,746	44,511	11.8	28.4	39.0	39.6	22.7	39.0
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Washington															
All industries	**204,856**	**6,842,791**	**133,571**	**277,968**	**83,288**	**875,801**	**1,056,433**	**139,188**	**1,273,379**	**4.4**	**6.4**	**10.1**	**11.9**	**5.8**	**14.5**
All nonfarm industries	**159,852**	**5,615,414**	**99,614**	**155,081**	**54,910**	**564,724**	**876,393**	**114,241**	**997,844**	**3.8**	**6.0**	**7.4**	**9.0**	**5.6**	**11.5**
Agriculture, forestry, and fishing	**56,635**	**1,335,483**	**41,899**	**138,179**	**31,017**	**223,631**	**180,143**	**29,887**	**297,726**	**12.3**	**21.0**	**18.6**	**38.4**	**16.1**	**24.4**
Farms	45,004	1,227,377	33,957	122,887	28,378	211,077	180,040	24,947	275,535	15.0	22.6	20.7	40.5	17.2	29.6
Field crop	16,371	667,426	12,180	63,230	8,977	89,160	170,712	16,300	185,372	23.6	30.9	27.7	73.4	19.3	45.5
Livestock	16,315	133,144	12,920	13,748	11,407	6,073	−29,807	3,239	7,704	28.2	24.5	25.6	27.7	49.3	27.7
Other	10,318	426,807	8,857	45,909	7,994	115,844	39,135	5,408	82,459	23.3	42.8	39.6	47.4	37.4	56.6
Other agriculture, forestry, and fishing	11,631	108,106	7,942	15,292	2,639	12,554	103	4,940	22,191	14.1	37.4	24.1	59.1	32.1	23.3
Mining	**572**	(*)	**567**	**831**	(*)	(*)	**2,067**	(*)	(*)	**49.2**	(*)	**65.7**	(*)	(*)	**56.5**
Construction	**17,564**	**874,141**	**11,529**	**18,894**	**7,937**	**107,010**	**122,134**	**14,553**	**136,848**	**11.5**	**15.6**	**17.6**	**22.8**	**14.1**	**42.6**
General building contractors and operative builders	4,944	459,382	3,761	4,649	2,832	32,849	39,681	3,905	44,868	21.2	23.4	29.4	28.6	25.3	42.8
Special trade contractors	12,033	365,728	7,491	10,877	4,872	64,872	73,610	10,065	82,880	14.1	22.7	24.4	34.5	18.0	63.3
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	**8,515**	**354,945**	**7,125**	**14,326**	**3,443**	**64,170**	**53,607**	**5,837**	**60,662**	**17.0**	**25.7**	**25.8**	**33.5**	**24.2**	**19.4**
Transportation, communication, electric, gas, and sanitary services	**6,113**	**267,626**	**4,469**	**17,288**	**2,706**	**54,872**	**38,488**	**5,437**	**42,341**	**19.8**	**28.7**	**28.3**	**47.4**	**26.1**	**46.4**
Trucking and warehousing	4,103	200,310	3,266	14,322	2,049	39,283	24,378	3,861	25,882	24.6	36.0	32.8	62.3	35.6	69.8
Other	2,010	67,316	1,203	2,966	(*)	(*)	14,110	1,576	16,459	32.2	39.6	45.1	(*)	37.1	61.7
Wholesale and retail trade	**45,150**	**2,684,104**	**26,177**	**35,097**	**17,442**	**210,171**	**255,756**	**29,928**	**287,451**	**7.2**	**9.4**	**12.0**	**12.5**	**11.1**	**24.5**
Wholesale trade	7,032	440,766	3,247	3,880	1,304	12,671	71,662	5,909	73,998	17.9	19.9	26.0	26.7	27.5	36.4
Retail trade	37,308	2,242,056	22,886	31,207	16,094	197,457	184,610	23,665	213,406	8.0	10.5	13.2	13.2	11.6	26.7
Food stores	3,169	529,774	2,832	5,003	2,225	40,491	38,211	2,265	40,597	24.2	22.2	23.5	26.2	24.6	58.2
Automotive dealers and service stations	4,956	654,000	3,705	5,305	4,116	47,035	45,480	3,925	54,495	21.4	21.0	31.3	25.0	24.0	71.4
Eating and drinking places	5,017	333,154	4,714	11,240	4,259	62,267	24,993	3,436	31,214	22.0	24.0	25.0	27.1	28.9	47.0
Direct selling organizations	12,197	112,259	3,697	1,012	(*)	(*)	6,164	6,056	10,768	14.5	46.3	46.2	(*)	41.7	31.3
Other retail trade	11,969	612,869	7,938	8,647	5,007	46,361	69,762	7,983	76,332	14.1	19.3	24.9	26.1	20.3	34.7
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**15,453**	**171,299**	**5,846**	**7,579**	**1,588**	**9,005**	**63,690**	**10,696**	**79,248**	**12.2**	**21.6**	**29.1**	**60.9**	**17.8**	**36.7**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,239	68,016	1,779	961	(*)	(*)	17,977	2,200	25,049	26.5	46.8	54.1	(*)	32.5	69.8
Real estate	11,891	103,049	3,800	6,578	1,025	2,473	46,856	8,639	54,133	13.9	18.3	32.6	60.0	21.3	36.6
Services	**54,701**	**1,121,977**	**35,915**	**45,706**	**19,044**	**206,932**	**340,328**	**42,419**	**366,242**	**8.5**	**10.3**	**15.1**	**15.6**	**9.3**	**21.3**
Hotels and other lodging places	2,431	54,833	2,203	8,562	1,455	7,579	3,963	1,456	7,937	31.5	46.0	57.2	57.7	48.2	75.8
Personal services	10,400	193,624	8,105	8,715	5,378	59,241	36,564	8,211	38,270	15.6	24.4	30.5	29.6	27.6	40.4
Business services	10,193	103,938	4,994	3,685	2,030	11,648	44,361	8,291	47,395	15.3	28.4	32.9	60.1	24.4	33.6
Automobile repair and services	3,050	120,265	1,994	4,208	1,169	26,521	8,446	1,650	14,419	28.3	48.9	43.2	63.7	50.9	58.1
Amusement and recreation services, except motion pictures	5,310	72,108	2,553	5,683	(*)	(*)	2,870	3,430	9,446	23.1	35.1	37.4	(*)	33.0	36.1
Medical and health services	6,411	402,391	5,647	10,362	4,673	62,080	193,777	6,082	194,219	15.2	15.2	24.0	21.0	13.8	72.1
Offices of physicians	2,515	191,804	2,286	3,493	1,936	24,947	104,321	2,406	104,390	20.8	20.7	39.6	25.6	18.5	99.5
Offices of dentists	1,707	134,105	1,399	3,652	1,357	22,870	60,787	1,597	60,855	27.0	27.6	44.7	33.9	25.6	99.5
Other medical services	2,189	76,482	1,962	3,217	1,380	14,263	28,669	2,079	28,974	30.9	37.1	39.6	58.6	34.9	99.5
Legal services	1,484	28,852	(*)	(*)	(*)	(*)	14,133	1,479	14,584	35.7	42.4	(*)	(*)	43.2	79.3
Other services	15,422	145,966	9,575	4,047	2,859	25,153	36,214	11,820	39,972	12.5	28.4	28.3	48.6	21.7	37.7
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
West Virginia															
All industries	61,185	2,374,810	36,513	89,235	28,136	260,359	291,898	46,108	339,740	7.5	9.5	18.9	15.8	8.6	18.2
All nonfarm industries	49,749	2,309,813	28,969	78,291	21,018	255,159	304,986	41,627	331,402	7.2	9.7	21.2	16.1	8.6	26.2
Agriculture, forestry, and fishing	13,387	74,386	8,073	11,944	8,734	8,134	−13,551	8,360	9,724	24.5	34.2	26.8	22.6	54.6	24.0
Farms	11,436	64,997	7,544	10,944	7,118	5,200	−13,088	4,481	8,338	25.7	37.9	28.6	23.4	62.7	24.9
Field crop	2,881	2,849	(*)	(*)	(*)	(*)	−2,524	(*)	(*)	53.6	69.6	(*)	(*)	(*)	53.8
Livestock	7,812	56,415	5,471	8,677	5,644	3,854	−9,615	2,552	7,377	31.5	43.2	33.8	29.6	70.2	29.3
Other	743	5,733	597	1,427	(*)	(*)	−949	(*)	(*)	58.1	48.5	70.5	(*)	(*)	72.0
Other agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	1,305	82,207	1,092	8,657	1,076	13,995	12,202	980	13,160	41.7	46.0	50.6	54.3	43.3	48.0
Construction	4,819	247,468	3,378	22,777	2,383	62,054	37,288	3,577	43,100	25.3	53.5	53.1	52.0	39.7	67.6
General building contractors and operative builders	930	72,363	(*)	(*)	(*)	(*)	9,631	890	11,145	55.1	40.3	(*)	(*)	51.6	98.5
Special trade contractors	3,409	158,978	2,406	17,481	(*)	(*)	22,856	(*)	(*)	30.9	80.7	80.6	(*)	(*)	84.6
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	1,274	46,838	1,274	7,693	(*)	(*)	5,845	(*)	(*)	47.5	40.2	47.4	(*)	(*)	88.5
Transportation, communication, electric, gas, and sanitary services	2,353	72,734	1,955	8,170	(*)	(*)	16,316	(*)	(*)	35.4	48.0	46.9	(*)	(*)	69.8
Trucking and warehousing	1,956	67,691	1,558	7,386	(*)	(*)	15,658	(*)	(*)	37.5	51.1	50.8	(*)	(*)	69.8
Other	(*)	(*)	(*)	(*)			(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Wholesale and retail trade	17,031	1,487,570	11,368	15,956	9,367	108,698	88,060	13,589	95,505	11.1	11.2	13.2	17.9	12.8	35.0
Wholesale trade	1,473	172,327	857	3,274	551	13,004	13,896	1,469	13,922	37.5	31.7	35.5	38.6	33.4	55.5
Retail trade	15,021	1,292,737	10,295	12,275	8,594	91,218	71,717	11,588	78,862	12.0	12.1	14.1	20.3	14.1	36.3
Food stores	2,811	496,876	2,539	3,412	2,255	36,445	22,080	2,389	22,466	22.8	22.1	23.4	43.2	25.7	58.0
Automotive dealers and service stations	2,607	421,584	1,949	2,131	2,258	20,340	20,620	2,459	21,065	24.4	21.9	33.2	29.0	27.2	58.4
Eating and drinking places	4,066	125,417	2,623	3,379	2,266	14,762	10,073	2,926	12,701	25.7	27.2	29.9	31.2	36.3	52.4
Direct selling organizations	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Other retail trade	3,531	240,362	2,787	3,256	1,815	19,671	18,024	2,225	21,690	23.9	25.1	28.8	32.8	28.7	59.3
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	2,656	31,245	1,114	631	243	1,980	17,145	2,037	17,475	29.0	35.2	39.8	56.2	34.1	82.6
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	1,287	14,479	(*)	(*)	(*)	(*)	8,969	890	9,240	42.5	44.4	(*)	(*)	47.8	99.3
Real estate	1,265	7,995	723	387	(*)	(*)	4,696	1,043	4,755	42.3	42.6	55.6	(*)	54.8	75.3
Services	17,866	315,893	7,745	13,229	4,195	51,512	126,827	16,579	133,312	12.1	15.8	33.2	24.5	12.3	62.0
Hotels and other lodging places	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Personal services	4,953	50,838	1,781	1,021	(*)	(*)	21,672	4,953	21,672	24.9	41.2	53.2	(*)	30.6	
Business services	2,133	17,782	(*)	(*)	(*)	(*)	8,865	2,090	9,584	38.5	32.4	(*)	(*)	39.8	58.8
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	2,844	30,641	(*)	(*)	(*)	(*)	3,202	(*)	(*)	32.4	47.0	(*)	(*)	(*)	73.7
Medical and health services	2,178	94,948	987	2,388	974	15,384	54,465	2,178	54,465	31.3	19.7	29.4	23.0	19.0	—
Offices of physicians	662	57,687	611	1,177	559	9,505	35,083	662	35,083	27.3	22.8	30.0	26.6	22.3	—
Offices of dentists	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	513	16,466	254	271	(*)	(*)	9,347	466	9,440	42.4	56.5	59.5	(*)	50.6	76.7
Other services	4,536	89,998	1,615	2,790	1,038	15,795	26,521	4,050	26,769	22.2	39.7	44.4	44.9	30.4	72.3
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net Income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net Income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wisconsin															
All industries	258,906	6,949,171	199,567	408,656	104,128	525,315	884,822	176,646	1,182,797	4.4	5.6	9.5	6.5	6.1	14.5
All nonfarm industries	168,930	5,014,847	117,394	144,802	47,625	442,691	806,062	130,254	868,426	4.0	5.9	7.8	9.4	5.6	13.0
Agriculture, forestry, and fishing	96,176	1,976,251	87,650	269,125	58,450	87,114	85,306	50,380	325,526	9.8	12.8	13.8	18.6	16.6	17.7
Farms	89,976	1,934,324	82,173	263,854	56,503	82,424	78,760	46,392	314,371	10.3	13.0	14.0	19.4	17.1	18.0
Field crop	17,836	166,239	14,920	31,052	4,470	7,845	−29,591	6,897	24,856	21.1	34.5	33.1	55.8	46.8	34.5
Livestock	64,103	1,739,348	61,369	228,225	48,161	72,560	106,417	36,019	276,900	12.8	14.1	15.6	21.1	18.7	22.2
Other	8,037	28,737	5,884	4,577	3,872	2,019	1,934	3,476	12,615	25.2	42.6	40.0	49.7	65.3	40.4
Other agriculture, forestry, and fishing	6,200	41,927	5,477	5,271	1,947	4,690	6,546	3,988	11,155	26.7	33.6	33.9	57.0	45.6	67.5
Mining	397	50,063	390	3,726	(*)	(*)	3,889	380	7,671	63.6	64.0	58.6	(*)	69.1	43.5
Construction	19,846	614,768	14,670	18,960	5,919	90,833	102,573	18,645	104,514	11.1	18.9	27.0	28.4	15.7	59.7
General building contractors and operative builders	2,642	153,701	2,066	2,011	(*)	(*)	18,157	2,612	19,464	29.3	40.5	41.6	(*)	38.1	80.5
Special trade contractors	16,836	460,336	12,236	16,789	4,856	79,306	84,296	15,665	84,930	12.1	21.3	30.1	31.7	17.2	76.5
Other construction	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Manufacturing	5,142	110,970	4,191	8,032	1,095	10,085	5,786	2,950	11,362	21.4	28.3	38.9	69.3	39.8	55.2
Transportation, communication, electric, gas, and sanitary services	7,980	233,180	6,899	24,180	2,391	28,958	63,135	6,350	65,280	17.7	22.7	25.7	34.5	24.7	63.5
Trucking and warehousing	4,976	172,846	4,639	16,116	1,512	19,295	49,670	4,185	50,285	22.2	26.3	29.5	43.6	28.5	72.3
Other	3,004	60,334	2,060	8,064	(*)	(*)	13,465	2,165	14,995	29.3	45.3	49.8	(*)	49.8	84.1
Wholesale and retail trade	54,744	2,805,985	34,225	37,961	18,803	175,350	224,602	38,232	244,367	6.6	8.5	10.3	12.1	9.9	24.0
Wholesale trade	8,035	607,106	5,159	8,393	2,441	18,606	41,876	5,544	49,749	17.0	16.9	21.0	25.1	21.6	53.0
Retail trade	44,713	2,104,102	27,749	28,291	15,502	150,792	173,701	31,290	185,203	7.4	10.0	12.0	13.4	11.2	19.5
Food stores	3,006	570,454	2,558	5,599	2,229	41,087	27,018	2,601	27,855	25.1	20.6	29.3	25.5	25.5	48.5
Automotive dealers and service stations	3,165	473,865	2,239	2,998	1,973	21,158	25,869	2,807	26,130	26.9	23.5	33.1	30.7	31.9	79.2
Eating and drinking places	11,472	449,011	10,268	12,009	5,349	44,245	55,927	9,192	59,492	15.2	17.6	19.5	26.9	20.2	48.4
Direct selling organizations	11,133	46,978	2,287	970	(*)	(*)	4,095	6,291	6,426	15.1	61.4	66.1	(*)	40.9	31.7
Other retail trade	15,937	563,794	10,397	6,715	5,723	43,662	60,792	10,399	65,300	12.3	18.4	20.6	24.4	19.5	25.1
Wholesale and retail trade not allocable	1,996	94,777	(*)	(*)	(*)	(*)	9,025	(*)	(*)	34.6	46.4	(*)	(*)	(*)	68.9
Finance, insurance, and real estate	15,415	241,012	10,116	7,913	1,525	7,518	95,770	11,077	105,115	12.5	21.5	22.2	32.1	17.9	26.0
Finance	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Insurance agents, brokers, and service	8,141	134,710	5,077	3,104	(*)	(*)	63,232	6,630	65,942	16.7	21.7	29.4	(*)	22.5	50.6
Real estate	7,274	106,302	5,039	4,809	639	3,697	32,538	4,447	39,173	18.9	40.4	31.2	40.4	29.5	30.2
Services	56,668	915,777	41,398	38,506	15,834	122,404	303,439	48,094	318,640	7.2	11.6	13.2	17.5	9.3	23.4
Hotels and other lodging places	6,154	109,111	6,153	8,751	(*)	(*)	10,097	(*)	(*)	37.2	42.3	30.7	(*)	(*)	44.6
Personal services	11,829	133,666	7,613	5,989	3,776	30,966	37,675	10,065	38,660	15.0	23.8	31.2	38.8	23.5	47.4
Business services	6,951	120,084	2,959	4,814	1,344	19,518	33,216	6,538	33,975	17.8	37.3	44.8	57.1	26.8	57.4
Automobile repair and services	3,123	113,567	3,123	6,437	(*)	(*)	9,616	2,664	10,497	28.6	52.7	40.5	(*)	43.0	57.5
Amusement and recreation services, except motion pictures	4,197	19,768	3,145	1,315	(*)	(*)	5,302	3,364	6,525	24.0	34.7	41.2	(*)	38.5	58.3
Medical and health services	6,809	247,564	5,523	5,720	3,186	32,124	136,493	5,955	137,604	15.8	15.9	24.4	26.5	15.1	39.1
Offices of physicians	2,018	109,703	1,778	2,185	1,271	15,377	65,717	1,924	66,195	22.6	23.2	31.2	40.8	20.9	54.9
Offices of dentists	2,391	99,022	2,337	2,462	1,808	11,191	54,672	2,391	54,672	28.0	28.9	44.7	35.3	25.9	—
Other medical services	2,400	38,839	1,408	1,073	(*)	(*)	16,104	1,640	16,737	29.7	36.3	48.2	(*)	37.5	54.7
Legal services	2,217	61,362	1,403	1,771	945	10,634	32,536	2,107	32,549	30.0	30.8	40.0	48.4	29.5	99.5
Other services	17,388	110,655	11,479	3,709	3,100	15,270	38,504	13,477	41,501	12.2	22.7	28.3	46.8	21.4	32.6
Nature of business not allocable	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Income, by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation		Payroll		Net income (less deficit)	Net income		Coefficient of variation (percent)[1]					
			Number of businesses	Amount	Number of businesses	Amount		Number of businesses	Amount	Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wyoming															
All industries	**31,370**	**1,052,238**	**23,702**	**75,298**	**14,335**	**109,643**	**98,765**	**21,145**	**171,250**	**4.9**	**5.7**	**9.1**	**7.9**	**5.9**	**10.5**
All nonfarm industries	**21,033**	**780,326**	**14,386**	**33,440**	**8,469**	**91,662**	**109,429**	**16,320**	**128,449**	**4.9**	**6.1**	**8.3**	**8.6**	**5.9**	**12.5**
Agriculture, forestry, and fishing	**11,887**	**287,766**	**10,378**	**47,169**	**6,649**	**20,123**	**—10,437**	**5,932**	**44,904**	**10.3**	**12.6**	**14.1**	**18.9**	**15.0**	**13.1**
Farms	10,337	271,912	9,316	44,858	5,866	17,981	—10,664	4,825	42,801	11.0	13.1	14.7	20.3	15.6	13.5
Field crop	3,605	114,872	3,244	19,516	1,670	7,935	25,596	2,852	30,716	18.0	24.2	26.7	40.4	19.4	24.2
Livestock	5,454	143,924	5,086	23,951	3,753	9,392	—35,925	1,682	9,906	15.7	14.7	16.8	18.0	27.3	15.3
Other	1,278	13,116	986	1,391	443	654	—335	291	2,179	31.2	57.9	43.4	65.3	62.7	49.5
Other agriculture, forestry, and fishing	1,550	15,854	1,062	2,311	(*)	(*)	227	1,107	2,103	28.3	38.7	33.7	(*)	46.1	53.0
Mining	**812**	**50,596**	**637**	**4,750**	**225**	**8,600**	**10,176**	**677**	**12,355**	**23.2**	**16.1**	**22.8**	**27.6**	**18.2**	**9.4**
Construction	**2,482**	**108,863**	**1,754**	**5,046**	**1,444**	**23,285**	**16,281**	**1,908**	**18,410**	**14.7**	**17.7**	**19.8**	**21.8**	**16.8**	**41.2**
General building contractors and operative builders	334	31,007	203	509	143	4,853	1,262	154	2,221	36.7	43.0	36.3	50.7	43.0	72.6
Special trade contractors	2,053	73,473	1,525	4,037	1,275	17,365	14,513	1,661	15,649	16.4	19.0	24.3	25.5	18.8	47.1
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	**443**	**16,431**	**421**	**1,158**	**252**	**3,436**	**1,450**	**373**	**2,326**	**31.5**	**42.5**	**34.6**	**46.3**	**45.8**	**53.7**
Transportation, communication, electric, gas, and sanitary services	**1,391**	**24,556**	**882**	**3,194**	**384**	**3,427**	**5,773**	**1,280**	**5,855**	**20.0**	**28.9**	**43.8**	**41.6**	**27.9**	**77.2**
Trucking and warehousing	1,102	21,953	693	2,896	336	2,953	4,651	991	4,733	22.6	31.6	47.9	46.7	32.0	77.2
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**5,490**	**393,605**	**3,551**	**5,716**	**2,546**	**28,811**	**23,317**	**3,859**	**28,755**	**9.2**	**10.1**	**13.6**	**13.5**	**12.3**	**25.9**
Wholesale trade	633	67,270	265	642	115	2,537	3,271	373	4,244	25.4	22.8	25.2	28.1	24.4	63.1
Retail trade	4,793	326,167	3,286	5,074	2,427	26,263	20,057	3,486	24,511	10.0	11.3	15.0	14.6	13.8	28.4
Food stores	20	17,064	20	183	20	1,047	539	18	555	37.4	19.1	10.1	14.5	23.1	—
Automotive dealers and service stations	854	162,553	776	1,913	736	9,412	9,862	737	10,499	20.1	17.6	28.3	21.3	22.9	75.6
Eating and drinking places	511	58,928	450	1,278	471	9,303	6,053	449	6,332	28.2	27.7	27.8	31.4	28.6	89.3
Direct selling organizations	1,478	5,418	(*)	(*)	(*)	(*)	492	1,059	783	19.8	52.8	(*)	(*)	40.3	49.9
Other retail trade	1,930	82,204	1,570	1,590	1,130	6,498	3,111	1,223	6,362	16.3	19.7	25.1	22.8	24.4	35.0
Wholesale and retail trade not allocable	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	(*)	—	(*)	—	(*)
Finance, insurance, and real estate	**897**	**26,216**	**558**	**1,620**	**162**	**666**	**5,134**	**643**	**7,176**	**20.2**	**19.4**	**35.5**	**35.9**	**25.1**	**36.4**
Finance	147	9,314	(*)	(*)	(*)	—	2,129	(*)	(*)	48.1	27.1	(*)	(*)	(*)	30.4
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Real estate	529	15,918	368	1,313	120	308	2,572	361	3,891	25.1	27.5	43.1	37.5	31.8	52.0
Services	**7,968**	**144,205**	**5,521**	**9,645**	**2,673**	**21,295**	**47,071**	**6,473**	**51,469**	**8.3**	**10.1**	**14.7**	**15.7**	**9.8**	**23.9**
Hotels and other lodging places	626	24,100	556	3,834	385	3,661	2,005	435	3,707	26.3	26.9	30.8	30.4	33.4	49.0
Personal services	1,262	25,147	923	1,526	576	6,771	5,910	1,172	6,090	20.1	27.6	37.4	37.0	29.6	97.5
Business services	1,143	5,813	472	434	(*)	(*)	1,572	910	2,232	20.6	36.3	52.0	(*)	33.9	53.5
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	979	5,983	541	427	(*)	(*)	1,096	747	1,609	23.8	53.4	27.8	(*)	53.4	39.5
Medical and health services	962	43,688	858	1,254	798	6,644	20,457	913	20,574	35.1	19.0	25.2	24.9	16.3	73.3
Offices of physicians	635	26,448	611	602	581	4,253	14,069	626	14,106	50.3	21.8	23.4	30.7	19.5	69.1
Offices of dentists	248	12,648	(*)	(*)	(*)	(*)	4,787	248	4,787	40.1	42.9	(*)	(*)	36.3	—
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	381	9,592	360	395	260	951	5,320	365	5,402	32.7	28.5	35.9	43.4	26.8	67.5
Other services	2,286	24,287	1,551	1,503	322	2,224	9,542	1,652	10,649	14.4	21.8	22.3	36.9	22.7	41.1
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]This is the standard error of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 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.

[2]United States total includes returns with Puerto Rico and foreign addresses.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Industries									
Returns with and without adjusted gross income, total	**9,859,373**	**10,881,969**	**339,221,398**	**144,939,186**	**44,611,260**	**100,327,926**	**95,573,045**	**7,108,423**	**21,945,335**
Returns with adjusted gross income, total	9,437,186	10,394,927	314,645,687	149,348,678	48,326,695	101,021,983	95,573,045	7,107,416	21,936,986
$1 under $5,000	1,913,026	2,076,013	31,466,306	5,242,428	1,543,443	3,698,985	475,079	326,755	45,036
$5,000 under $10,000	2,145,978	2,348,841	48,433,989	15,933,424	5,178,122	10,755,302	6,156,130	1,563,560	728,820
$10,000 under $20,000	3,159,250	3,467,574	83,040,890	45,687,250	11,383,527	34,303,723	27,336,969	3,025,443	4,315,669
$20,000 under $50,000	1,898,453	2,120,702	102,351,495	54,350,577	19,300,541	35,050,036	39,455,969	1,873,833	8,358,040
$50,000 under $100,000	260,196	305,771	33,921,856	17,095,881	7,947,363	9,148,518	13,492,374	257,970	4,355,935
$100,000 under $500,000	58,497	73,275	13,984,796	9,099,618	2,707,328	6,392,290	7,241,611	58,100	3,264,040
$500,000 under $1,000,000	1,306	1,949	794,589	873,643	128,466	745,177	650,780	1,281	379,256
$1,000,000 or more	480	802	651,766	1,065,857	137,905	927,952	764,133	474	490,190
Returns with no adjusted gross income	422,187	487,042	24,575,711	−4,409,492	−3,715,435	−694,057	—	1,007	8,349
All Nonfarm Industries									
Returns with and without adjusted gross income, total	**7,221,346**	**7,759,576**	**273,954,741**	**110,992,081**	**39,636,453**	**71,355,628**	**72,325,567**	**5,381,743**	**16,968,256**
Returns with adjusted gross income, total	6,971,397	7,478,120	256,769,269	113,969,294	41,293,066	72,676,228	72,325,567	5,380,926	16,961,553
$1 under $5,000	1,318,590	1,388,540	23,741,983	3,678,651	1,610,035	2,068,616	365,019	245,892	35,802
$5,000 under $10,000	1,561,944	1,670,297	39,283,081	11,638,322	4,682,870	6,955,452	4,379,204	1,141,918	541,297
$10,000 under $20,000	2,361,673	2,537,612	67,828,828	34,275,260	9,539,096	24,736,164	20,082,993	2,279,692	3,244,450
$20,000 under $50,000	1,476,715	1,598,132	84,738,649	42,420,105	15,819,211	26,600,894	30,361,796	1,462,714	6,560,810
$50,000 under $100,000	206,638	229,945	28,222,677	13,557,501	6,888,850	6,668,651	10,592,221	205,214	3,462,895
$100,000 under $500,000	44,470	51,711	11,678,569	6,898,966	2,467,368	4,431,598	5,451,962	44,156	2,453,022
$500,000 under $1,000,000	996	1,346	679,439	668,802	136,819	531,983	493,800	974	284,716
$1,000,000 or more	371	537	596,043	831,687	148,817	682,870	598,572	366	378,561
Returns with no adjusted gross income	249,949	281,456	17,185,472	−2,977,213	−1,656,613	−1,320,600	—	817	6,703
Agriculture, Forestry, and Fishing									
Returns with and without adjusted gross income, total	**3,271,670**	**3,367,244**	**69,289,670**	**44,241,800**	**5,587,213**	**38,654,387**	**30,323,436**	**2,166,462**	**6,798,817**
Returns with adjusted gross income, total	3,063,161	3,155,440	61,652,949	46,213,645	7,683,867	38,529,778	30,323,436	2,166,108	6,795,603
$1 under $5,000	714,382	743,717	8,231,959	1,911,437	−16,716	1,928,153	136,894	98,846	11,400
$5,000 under $10,000	711,903	729,654	9,670,061	5,237,892	626,708	4,611,184	2,125,574	511,223	224,403
$10,000 under $20,000	994,136	1,011,483	16,301,340	14,238,545	2,002,781	12,235,764	8,916,022	928,871	1,316,252
$20,000 under $50,000	544,992	566,482	18,788,096	15,513,799	3,728,417	11,785,382	11,691,146	530,799	2,325,781
$50,000 under $100,000	76,073	80,669	6,067,727	5,045,750	1,122,558	3,923,192	4,089,417	74,869	1,268,261
$100,000 under $500,000	20,864	22,548	2,416,952	3,341,626	242,113	3,099,513	2,687,304	20,699	1,220,898
$500,000 under $1,000,000	566	635	118,009	377,486	−9,894	387,380	281,812	557	166,506
$1,000,000 or more	245	292	58,805	547,110	−12,100	559,210	395,267	244	262,102
Returns with no adjusted gross income	208,509	211,804	7,636,721	−1,972,045	−2,096,654	124,609	—	354	3,214
Farms: Total									
Returns with and without adjusted gross income, total	**3,045,302**	**3,122,393**	**65,266,657**	**41,158,095**	**4,974,807**	**36,183,288**	**28,452,766**	**2,004,472**	**6,394,156**
Returns with adjusted gross income, total	2,841,669	2,916,807	57,876,418	43,074,559	7,033,629	36,040,930	28,452,766	2,004,138	6,391,018
$1 under $5,000	660,657	687,473	7,724,323	1,755,355	−66,592	1,821,947	121,386	89,445	9,945
$5,000 under $10,000	663,368	678,544	9,150,908	4,879,833	495,252	4,384,581	1,989,936	473,115	207,581
$10,000 under $20,000	918,436	929,962	15,212,062	13,151,077	1,844,431	11,306,646	8,278,179	857,073	1,215,279
$20,000 under $50,000	506,380	522,570	17,612,846	14,431,779	3,481,330	10,950,449	10,947,486	493,032	2,171,442
$50,000 under $100,000	71,990	75,826	5,699,179	4,775,685	1,058,513	3,717,172	3,884,500	70,805	1,202,630
$100,000 under $500,000	20,073	21,564	2,306,227	3,206,650	239,960	2,966,690	2,584,571	19,911	1,173,855
$500,000 under $1,000,000	540	603	115,150	360,619	−8,353	368,972	272,271	533	160,584
$1,000,000 or more	225	265	55,723	513,561	−10,912	524,473	374,437	224	249,502
Returns with no adjusted gross income	203,633	205,586	7,390,239	−1,916,464	−2,058,822	142,358	—	334	3,138
Farms: Field crop									
Returns with and without adjusted gross income, total	**1,310,622**	**1,334,421**	**26,809,120**	**18,854,926**	**5,487,597**	**13,367,329**	**13,296,827**	**899,269**	**2,915,611**
Returns with adjusted gross income, total	1,237,810	1,260,999	26,679,458	19,471,826	6,138,796	13,333,030	13,296,827	899,208	2,915,091
$1 under $5,000	268,173	274,247	2,866,650	740,783	204,067	536,716	64,433	47,501	5,250
$5,000 under $10,000	295,727	299,962	3,715,465	2,169,043	519,044	1,649,999	898,306	212,607	97,586
$10,000 under $20,000	380,706	382,871	6,399,012	5,494,974	1,374,781	4,120,193	3,556,047	352,882	525,647
$20,000 under $50,000	249,046	257,524	9,626,129	7,245,589	2,793,011	4,452,578	5,608,415	242,581	1,114,309
$50,000 under $100,000	35,630	37,258	2,963,663	2,323,432	941,043	1,382,389	1,938,764	35,130	586,070
$100,000 under $500,000	8,324	8,914	1,072,136	1,273,449	303,578	969,871	1,075,653	8,305	485,074
$500,000 under $1,000,000	149	165	29,281	97,920	3,276	94,644	76,202	147	45,303
$1,000,000 or more	55	58	7,122	126,636	—4	126,640	81,007	55	55,852
Returns with no adjusted gross income	72,812	73,422	2,129,662	−616,900	−651,199	34,299	—	61	520
Farms: Fruit, tree nut, and vegetable									
Returns with and without adjusted gross income, total	**158,593**	**159,630**	**3,786,060**	**2,767,563**	**200,277**	**2,567,286**	**1,956,564**	**113,153**	**512,895**
Returns with adjusted gross income, total	148,648	149,672	3,446,378	2,901,960	312,870	2,589,090	1,956,564	113,113	512,741
$1 under $5,000	26,666	26,666	174,696	63,779	−20,671	84,450	(*)	(*)	(*)
$5,000 under $10,000	29,973	30,772	575,609	221,765	16,924	204,841	93,313	24,232	10,896
$10,000 under $20,000	47,977	47,994	702,150	699,452	82,278	617,174	442,292	46,189	69,794
$20,000 under $50,000	35,344	35,344	1,107,055	1,004,959	121,720	883,239	713,775	33,981	137,922
$50,000 under $100,000	6,472	6,576	543,267	442,847	75,423	367,424	345,569	6,263	111,771
$100,000 under $500,000	2,122	2,217	328,397	350,089	37,096	312,993	268,939	2,108	122,755
$500,000 under $1,000,000	59	62	13,099	40,613	890	39,723	29,428	58	17,285
$1,000,000 or more	35	41	2,105	78,456	−790	79,246	63,061	35	42,305
Returns with no adjusted gross income	9,945	9,958	339,682	−134,397	−112,593	−21,804	—	40	154

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Agriculture, Forestry, and Fishing—Continued									
Farms: Horticultural specialty									
Returns with and without adjusted gross income, total	**18,090**	**18,091**	**416,442**	**283,668**	**20,573**	**263,095**	**184,899**	**12,136**	**42,378**
Returns with adjusted gross income, total	17,233	17,234	374,302	290,151	25,577	264,574	184,899	12,135	42,373
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	4,906	4,906	32,767	32,954	1,940	31,014	(*)	(*)	(*)
$10,000 under $20,000	6,081	6,081	114,830	86,141	−530	86,671	54,187	5,412	8,230
$20,000 under $50,000	3,811	3,811	115,607	104,955	4,254	100,701	72,285	3,656	14,977
$50,000 under $100,000	492	492	47,121	33,852	11,478	22,374	27,621	491	8,681
$100,000 under $500,000	126	126	31,822	19,110	5,133	13,977	14,951	124	6,642
$500,000 under $1,000,000	7	8	2,553	6,841	666	6,175	3,991	7	2,453
$1,000,000 or more									
Returns with no adjusted gross income	857	857	(*)	−6,483	−5,004	−1,479	—	(*)	(*)
Farms: Livestock									
Returns with and without adjusted gross income, total	**1,356,072**	**1,359,779**	**31,105,481**	**15,465,574**	**−360,258**	**15,825,832**	**10,412,339**	**808,667**	**2,261,067**
Returns with adjusted gross income, total	1,247,141	1,250,628	26,391,440	16,522,507	787,816	15,734,691	10,412,339	806,680	2,258,918
$1 under $5,000	344,144	344,735	4,556,628	670,451	−222,851	1,093,302	45,002	31,064	3,423
$5,000 under $10,000	299,664	299,903	4,715,645	2,218,410	4,132	2,214,278	915,666	210,062	90,101
$10,000 under $20,000	407,007	407,683	7,805,416	5,730,598	497,071	5,233,527	3,542,931	377,329	498,037
$20,000 under $50,000	166,845	168,110	6,358,785	4,629,944	569,390	4,060,554	3,480,944	161,203	675,380
$50,000 under $100,000	22,112	22,629	2,040,943	1,490,906	43,639	1,447,267	1,194,715	21,744	372,416
$100,000 under $500,000	7,005	7,175	808,342	1,164,175	−82,974	1,247,149	911,012	6,918	415,791
$500,000 under $1,000,000	258	277	65,518	171,201	−10,935	182,136	128,720	254	75,190
$1,000,000 or more	106	116	40,163	246,822	−9,656	256,478	193,349	106	128,580
Returns with no adjusted gross income	108,931	109,151	4,714,041	−1,056,933	−1,148,074	91,141	—	187	2,149
Farms: Animal specialty									
Returns with and without adjusted gross income, total	**54,589**	**54,705**	**424,159**	**889,358**	**−173,652**	**1,063,010**	**593,682**	**42,783**	**151,703**
Returns with adjusted gross income, total	49,339	49,455	322,605	943,395	−117,102	1,060,497	593,682	42,766	151,386
$1 under $5,000	4,832	4,832	19,509	14,913	−5,794	20,707	(*)	(*)	(*)
$5,000 under $10,000	10,243	10,243	18,001	73,651	−25,435	99,086	24,233	8,464	2,354
$10,000 under $20,000	23,274	23,274	89,818	338,258	−38,031	376,289	195,229	22,963	31,564
$20,000 under $50,000	8,695	8,811	153,789	258,140	−16,322	274,462	190,223	8,695	40,056
$50,000 under $100,000	1,593	1,593	19,354	105,857	−14,342	120,199	76,850	1,519	24,627
$100,000 under $500,000	656	656	18,372	107,491	−14,247	121,738	77,548	624	34,686
$500,000 under $1,000,000	32	32	2,934	20,848	−1,741	22,589	13,651	32	8,009
$1,000,000 or more	14	14	828	24,237	−1,190	25,427	15,543	14	10,059
Returns with no adjusted gross income	5,250	5,250	101,554	−54,037	−56,550	2,513	—	(*)	(*)
Farms: Farms not allocable									
Returns with and without adjusted gross income, total	**195,458**	**195,767**	**725,395**	**3,563,455**	**−199,730**	**3,763,185**	**2,465,265**	**154,420**	**647,393**
Returns with adjusted gross income, total	188,514	188,819	662,235	3,650,554	−114,328	3,764,882	2,465,265	154,385	647,254
$1 under $5,000	35,183	35,183	77,238	110,210	−23,979	134,189	12,385	12,539	1,303
$5,000 under $10,000	32,758	32,758	93,421	229,036	−21,353	250,389	72,264	22,925	7,726
$10,000 under $20,000	62,059	62,059	100,836	915,795	−71,138	986,933	561,914	60,953	91,822
$20,000 under $50,000	48,850	48,970	251,481	1,385,492	9,277	1,376,215	1,033,257	48,443	216,845
$50,000 under $100,000	7,159	7,278	84,831	478,199	1,272	476,927	380,361	7,036	123,410
$100,000 under $500,000	2,410	2,476	47,158	386,907	−8,626	395,533	310,552	2,395	142,790
$500,000 under $1,000,000	61	61	1,777	42,889	−532	43,421	33,285	61	20,285
$1,000,000 or more	34	34	5,493	102,026	751	101,275	61,247	33	43,073
Returns with no adjusted gross income	6,944	6,948	63,160	−87,099	−85,402	−1,697	—	(*)	(*)
Farms: Farms, operators only: Total									
Returns with and without adjusted gross income, total	**2,748,524**	**2,761,783**	**62,388,014**	**36,788,021**	**3,561,755**	**33,226,266**	**25,446,141**	**1,764,778**	**5,632,190**
Returns with adjusted gross income, total	2,545,776	2,559,604	55,022,209	38,679,347	5,593,932	33,085,415	25,446,141	1,764,446	5,629,064
$1 under $5,000	590,349	592,928	7,416,882	1,540,096	−201,084	1,741,180	99,119	68,096	7,632
$5,000 under $10,000	584,257	587,097	8,616,291	4,312,627	266,671	4,045,956	1,725,633	398,964	168,320
$10,000 under $20,000	833,607	835,378	14,409,837	11,921,697	1,424,530	10,497,167	7,470,280	774,393	1,066,411
$20,000 under $50,000	455,353	459,426	16,752,474	12,946,580	2,998,941	9,947,639	9,778,310	442,066	1,897,987
$50,000 under $100,000	63,347	65,049	5,435,328	4,214,679	925,324	3,289,355	3,424,092	62,234	1,045,560
$100,000 under $500,000	18,133	18,913	2,221,979	2,910,744	199,554	2,711,190	2,334,419	17,971	1,054,530
$500,000 under $1,000,000	514	561	114,125	345,028	−8,758	353,786	260,048	507	153,358
$1,000,000 or more	216	252	55,293	487,896	−11,246	499,142	354,240	215	235,266
Returns with no adjusted gross income	200,748	202,179	7,365,805	−1,891,326	−2,032,177	140,851	—	332	3,126
Farms: Farms, operators only: Field crop									
Returns with and without adjusted gross income, total	**1,032,119**	**1,037,137**	**26,429,428**	**15,158,497**	**4,243,522**	**10,914,975**	**10,799,676**	**682,163**	**2,301,544**
Returns with adjusted gross income, total	961,479	966,115	24,308,452	15,757,456	4,894,053	10,863,403	10,799,676	682,124	2,301,036
$1 under $5,000	196,926	198,976	2,628,259	534,093	100,118	433,975	43,444	27,041	3,074
$5,000 under $10,000	214,901	215,512	3,219,940	1,597,352	306,533	1,290,819	633,992	138,827	59,138
$10,000 under $20,000	304,862	305,245	5,703,894	4,405,055	986,603	3,418,452	2,829,865	277,777	394,264
$20,000 under $50,000	209,114	210,129	8,967,190	6,106,530	2,398,706	3,707,824	4,713,113	203,324	908,047
$50,000 under $100,000	28,751	29,136	2,746,545	1,882,962	830,578	1,052,384	1,572,107	28,251	462,081
$100,000 under $500,000	6,749	6,934	1,007,406	1,037,497	268,880	768,617	873,003	6,730	388,725
$500,000 under $1,000,000	127	132	28,440	85,108	2,921	82,187	65,590	125	38,860
$1,000,000 or more	49	51	6,778	108,859	−286	109,145	68,562	49	46,847
Returns with no adjusted gross income	70,640	71,022	2,120,976	−598,959	−650,531	51,572	—	59	508

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Agriculture, Forestry, and Fishing—Continued									
Farms: Farms, operators only: Fruit, tree nut, and vegetable									
Returns with and without adjusted gross income, total	**151,950**	**152,936**	**3,743,576**	**2,670,140**	**185,120**	**2,485,020**	**1,891,641**	**108,142**	**494,992**
Returns with adjusted gross income, total	142,007	142,980	3,403,903	2,804,373	297,686	2,506,687	1,891,641	108,102	494,838
$1 under $5,000	25,039	25,039	168,399	59,019	−20,650	79,669	(*)	(*)	(*)
$5,000 under $10,000	27,750	28,549	569,733	208,871	11,973	196,898	88,239	22,009	10,285
$10,000 under $20,000	46,033	46,050	687,453	668,068	78,142	589,926	421,661	44,245	66,342
$20,000 under $50,000	34,864	34,864	1,106,666	992,096	121,633	870,463	703,260	33,501	135,671
$50,000 under $100,000	6,207	6,271	535,204	424,322	70,723	353,599	329,633	6,021	106,306
$100,000 under $500,000	2,021	2,106	321,303	333,660	35,811	297,849	256,703	2,007	116,889
$500,000 under $1,000,000	58	61	13,092	39,881	891	38,990	28,897	57	17,027
$1,000,000 or more	35	40	2,053	78,456	−837	79,293	63,061	35	42,305
Returns with no adjusted gross income	9,943	9,956	339,673	−134,233	−112,566	−21,667	—	40	154
Farms: Farms, operators only: Horticultural specialty									
Returns with and without adjusted gross income, total	**18,050**	**18,051**	**415,007**	**281,301**	**21,699**	**259,602**	**183,069**	**12,096**	**41,816**
Returns with adjusted gross income, total	17,193	17,194	372,867	287,784	26,703	261,081	183,069	12,095	41,811
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	4,906	4,906	32,767	32,954	1,940	31,014	(*)	(*)	(*)
$10,000 under $20,000	6,081	6,081	114,830	86,141	−530	86,671	54,187	5,412	8,230
$20,000 under $50,000	3,811	3,811	115,607	104,955	4,254	100,701	72,285	3,656	14,977
$50,000 under $100,000	452	452	45,686	31,485	12,604	18,881	25,791	451	8,119
$100,000 under $500,000	126	126	31,822	19,110	5,133	13,977	14,951	124	6,642
$500,000 under $1,000,000	7	8	2,553	6,841	666	6,175	3,991	7	2,453
$1,000,000 or more									
Returns with no adjusted gross income	857	857	(*)	−6,483	−5,004	−1,479	—	(*)	(*)
Farms: Farms, operators only: Livestock									
Returns with and without adjusted gross income, total	**1,343,684**	**1,346,581**	**30,872,827**	**15,214,804**	**−403,156**	**15,617,960**	**10,226,505**	**800,975**	**2,211,284**
Returns with adjusted gross income, total	1,235,039	1,237,716	26,168,602	16,265,549	740,326	15,525,223	10,226,505	800,788	2,209,135
$1 under $5,000	340,824	341,324	4,532,530	859,863	−228,381	1,088,244	44,594	30,924	3,399
$5,000 under $10,000	298,675	298,914	4,695,403	2,211,221	2,268	2,208,953	911,889	209,301	89,532
$10,000 under $20,000	403,607	403,614	7,747,409	5,679,647	485,307	5,194,340	3,513,910	374,728	493,117
$20,000 under $50,000	163,127	164,346	6,251,441	4,502,284	541,032	3,961,252	3,377,570	157,485	650,959
$50,000 under $100,000	21,566	22,083	2,030,521	1,453,315	42,920	1,410,395	1,164,394	21,201	361,799
$100,000 under $500,000	6,877	7,044	805,633	1,142,929	−82,229	1,225,158	893,595	6,790	407,644
$500,000 under $1,000,000	258	276	65,507	171,201	−10,932	182,133	128,720	254	75,190
$1,000,000 or more	105	115	40,158	245,089	−9,659	254,748	191,833	105	127,495
Returns with no adjusted gross income	108,645	108,865	4,704,225	−1,050,745	−1,143,482	92,737	—	187	2,149
Farms: Farms, operators only: Animal specialty									
Returns with and without adjusted gross income, total	**54,584**	**54,700**	**424,152**	**888,378**	**−173,630**	**1,062,008**	**592,862**	**42,778**	**151,327**
Returns with adjusted gross income, total	49,334	49,450	322,598	942,415	−117,080	1,059,495	592,862	42,761	151,010
$1 under $5,000	4,832	4,832	19,509	14,913	−5,794	20,707	(*)	(*)	(*)
$5,000 under $10,000	10,243	10,243	18,001	73,651	−25,435	99,086	24,233	8,464	2,354
$10,000 under $20,000	23,274	23,274	89,818	338,258	−38,031	376,289	195,229	22,963	31,564
$20,000 under $50,000	8,691	8,807	153,789	257,988	−16,309	274,297	190,118	8,691	40,033
$50,000 under $100,000	1,593	1,593	19,354	105,857	−14,342	120,199	76,850	1,519	24,627
$100,000 under $500,000	656	656	18,372	107,491	−14,247	121,738	77,548	624	34,686
$500,000 under $1,000,000	31	31	2,927	20,020	−1,732	21,752	12,936	31	7,656
$1,000,000 or more	14	14	828	24,237	−1,190	25,427	15,543	14	10,059
Returns with no adjusted gross income	5,250	5,250	101,554	−54,037	−56,550	2,513	—	(*)	(*)
Farms: Farms, operator only: Farms not allocable									
Returns with and without adjusted gross income, total	**152,299**	**152,378**	**503,024**	**2,791,295**	**−311,800**	**3,103,095**	**1,916,835**	**123,601**	**500,267**
Returns with adjusted gross income, total	146,074	146,149	445,787	2,874,161	−247,756	3,121,917	1,916,835	123,566	500,128
$1 under $5,000	20,947	20,947	38,583	65,953	−49,013	114,966	9,768	(*)	(*)
$5,000 under $10,000	28,973	28,973	80,447	197,620	−30,608	228,228	59,854	19,323	6,150
$10,000 under $20,000	51,114	51,114	66,433	759,891	−86,961	846,852	464,515	50,620	74,209
$20,000 under $50,000	37,469	37,469	157,781	1,029,854	−50,375	1,080,229	752,891	37,112	153,240
$50,000 under $100,000	5,469	5,514	58,018	365,049	−17,159	382,208	289,646	5,418	92,949
$100,000 under $500,000	2,017	2,047	37,443	324,027	−13,794	337,821	257,053	2,002	116,761
$500,000 under $1,000,000	55	55	1,618	39,042	−595	39,637	30,584	55	18,605
$1,000,000 or more	30	30	5,464	92,725	749	91,976	52,524	29	37,181
Returns with no adjusted gross income	6,225	6,229	57,237	−82,866	−64,044	−18,822	—	(*)	(*)
Farms: Farms, landlords only: Total									
Returns with and without adjusted gross income, total	**355,187**	**360,610**	**2,878,643**	**5,078,306**	**1,413,052**	**3,665,254**	**3,469,299**	**269,839**	**868,739**
Returns with adjusted gross income, total	351,780	357,203	2,854,209	5,107,239	1,439,697	3,667,542	3,469,299	269,837	868,727
$1 under $5,000	94,317	94,545	307,441	275,776	134,492	141,284	24,043	24,132	2,470
$5,000 under $10,000	90,992	91,447	534,617	642,172	228,581	413,591	288,879	82,695	41,316
$10,000 under $20,000	93,494	94,584	802,225	1,345,610	419,901	925,709	883,567	91,135	157,846
$20,000 under $50,000	60,711	63,144	860,372	1,802,971	482,389	1,320,582	1,407,922	59,687	322,594
$50,000 under $100,000	9,953	10,777	263,851	646,147	133,189	512,958	532,638	9,875	179,085
$100,000 under $500,000	2,269	2,651	84,248	344,332	40,406	303,926	292,707	2,269	139,166
$500,000 under $1,000,000	31	42	1,025	19,014	405	18,609	15,233	31	9,198
$1,000,000 or more	13	13	430	31,217	334	30,883	24,310	13	17,052
Returns with no adjusted gross income	3,407	3,407	24,434	−28,933	−26,645	−2,288	—	(*)	(*)

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Agriculture, Forestry, and Fishing—Contunued									
Farms: Farms, landlords only: Field crop									
Returns with and without adjusted gross income, total	**293,778**	**297,284**	**2,379,692**	**4,000,097**	**1,244,075**	**2,756,022**	**2,707,007**	**226,990**	**663,910**
Returns with adjusted gross income, total	291,378	294,884	2,371,006	4,018,445	1,244,743	2,773,702	2,707,007	226,988	663,898
$1 under $5,000	75,043	75,271	238,391	215,984	103,949	112,035	21,018	20,460	2,176
$5,000 under $10,000	83,995	84,450	495,525	590,673	212,511	378,162	267,618	76,109	38,560
$10,000 under $20,000	77,205	77,626	695,118	1,110,324	388,178	722,146	739,242	76,257	133,118
$20,000 under $50,000	45,896	47,395	658,939	1,336,398	394,305	942,093	1,038,879	44,923	237,397
$50,000 under $100,000	7,498	8,122	217,118	479,353	110,465	368,888	398,082	7,498	133,364
$100,000 under $500,000	1,711	1,980	64,730	253,202	34,698	218,504	217,506	1,711	102,781
$500,000 under $1,000,000	23	33	841	13,517	355	13,162	11,237	23	6,850
$1,000,000 or more	7	7	344	18,994	282	18,712	13,425	7	9,652
Returns with no adjusted gross income	2,400	2,400	8,686	−18,348	−668	−17,680	—	(*)	(*)
Farms: Farms, landlords only: Livestock									
Returns with and without adjusted gross income, total	**13,195**	**13,198**	**232,654**	**263,038**	**42,898**	**220,140**	**193,461**	**8,604**	**50,772**
Returns with adjusted gross income, total	12,909	12,912	222,838	269,226	47,490	221,736	193,461	8,604	50,772
$1 under $5,000	3,411	3,411	24,098	10,775	5,530	5,245	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	4,069	4,069	58,007	61,205	11,764	49,441	35,254	3,270	5,368
$20,000 under $50,000	3,764	3,764	107,344	128,692	28,358	100,334	104,094	3,760	24,498
$50,000 under $100,000	546	546	10,422	37,591	719	36,872	30,321	543	10,617
$100,000 under $500,000	128	131	2,709	21,246	−745	21,991	17,417	128	8,147
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Farms: Farms, landlords only: Farms not allocable									
Returns with and without adjusted gross income, total	**43,166**	**43,389**	**222,371**	**773,242**	**112,070**	**661,172**	**549,399**	**30,826**	**147,589**
Returns with adjusted gross income, total	42,447	42,670	216,448	777,475	133,428	644,047	549,399	30,826	147,589
$1 under $5,000	14,236	14,236	38,655	44,257	25,034	19,223	(*)	(*)	(*)
$5,000 under $10,000	3,785	3,785	12,974	31,416	9,255	22,161	12,410	3,602	1,576
$10,000 under $20,000	10,945	10,945	34,403	155,904	15,823	140,081	97,399	10,333	17,613
$20,000 under $50,000	11,381	11,501	93,700	355,638	59,652	295,986	280,366	11,331	63,605
$50,000 under $100,000	1,690	1,764	26,813	113,150	18,431	94,719	90,715	1,618	30,461
$100,000 under $500,000	400	429	9,715	63,962	5,168	58,794	54,468	400	26,492
$500,000 under $1,000,000	6	6	159	3,847	63	3,784	2,701	6	1,680
$1,000,000 or more	4	4	29	9,301	2	9,299	8,723	4	5,892
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Agricultural services: Total									
Returns with and without adjusted gross income, total	**181,588**	**181,691**	**3,363,222**	**2,636,026**	**528,107**	**2,107,919**	**1,638,684**	**134,159**	**360,520**
Returns with adjusted gross income, total	176,790	176,893	3,201,652	2,715,537	554,997	2,160,540	1,638,684	134,135	360,395
$1 under $5,000	37,377	37,377	386,355	110,452	33,968	76,484	10,129	6,635	856
$5,000 under $10,000	36,309	36,309	390,738	267,326	102,424	164,902	99,091	29,171	11,221
$10,000 under $20,000	63,624	63,624	882,780	915,432	119,484	795,948	526,716	59,897	82,439
$20,000 under $50,000	34,569	34,581	1,089,365	976,090	235,323	740,767	667,184	33,531	136,330
$50,000 under $100,000	4,120	4,204	354,132	274,204	64,804	209,400	208,659	4,115	66,854
$100,000 under $500,000	755	759	93,275	126,002	715	125,287	97,367	751	44,668
$500,000 under $1,000,000	20	21	2,371	13,264	−907	14,171	8,545	19	5,265
$1,000,000 or more	16	18	2,636	32,767	−814	33,581	20,993	16	12,762
Returns with no adjusted gross income	4,798	4,798	161,570	−79,511	−26,890	−52,621	—	(*)	(*)
Agricultural services: Veterinary service									
Returns with and without adjusted gross income, total	**14,671**	**14,671**	**972,580**	**371,034**	**306,947**	**64,087**	**254,305**	**12,745**	**59,681**
Returns with adjusted gross income, total	14,784	14,784	962,357	375,360	305,322	70,038	254,305	12,738	59,656
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	4,956	4,956	230,620	76,200	50,120	26,080	38,172	3,978	5,041
$20,000 under $50,000	6,751	6,751	524,068	215,398	184,703	30,695	154,005	6,751	34,121
$50,000 under $100,000	1,005	1,005	135,415	62,607	54,896	7,711	50,208	1,005	16,284
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Agricultural services: Animal services, except veterinary									
Returns with and without adjusted gross income, total	**69,742**	**69,789**	**449,847**	**1,181,235**	**−138,459**	**1,319,694**	**751,146**	**53,212**	**184,871**
Returns with adjusted gross income, total	67,385	67,432	426,946	1,221,056	−120,567	1,341,623	751,146	53,195	184,771
$1 under $5,000	12,057	12,057	74,374	29,075	−19,205	48,280	1,924	(*)	(*)
$5,000 under $10,000	9,918	9,918	85,903	72,491	916	71,575	29,006	7,814	3,229
$10,000 under $20,000	27,753	27,753	134,830	406,958	−32,232	439,190	237,589	26,324	38,636
$20,000 under $50,000	14,906	14,906	101,689	427,185	−38,578	465,763	278,121	14,860	58,602
$50,000 under $100,000	2,167	2,207	9,605	149,423	−19,712	169,135	108,113	2,162	35,940
$100,000 under $500,000	551	555	15,904	94,954	−9,702	104,656	70,998	547	32,955
$500,000 under $1,000,000	18	19	2,018	11,865	−1,240	13,105	7,186	17	4,386
$1,000,000 or more	15	17	2,623	29,105	−814	29,919	18,209	15	10,871
Returns with no adjusted gross income	2,357	2,357	22,901	−39,821	−17,892	−21,929	—	(*)	(*)

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Agriculture, Forestry, and Fishing—Continued									
Agricultural services: Landscape and horticultural services									
Returns with and without adjusted gross income, total	**75,668**	**75,668**	**1,179,721**	**824,652**	**278,914**	**545,738**	**459,853**	**52,917**	**82,285**
Returns with adjusted gross income, total	74,388	74,388	1,158,130	847,452	280,213	567,239	459,853	52,917	82,285
$1 under $5,000	19,128	19,128	211,058	61,442	39,506	21,936	5,178	3,313	321
$5,000 under $10,000	20,640	20,640	201,150	152,936	82,133	70,803	51,764	16,322	5,944
$10,000 under $20,000	24,547	24,547	351,981	348,969	80,058	268,911	201,996	23,893	32,122
$20,000 under $50,000	9,643	9,643	283,401	248,595	64,017	184,578	172,224	8,959	33,311
$50,000 under $100,000	373	373	103,288	24,599	13,303	11,296	20,126	373	8,175
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Agricultural services: Other agricultural services									
Returns with and without adjusted gross income, total	**21,351**	**21,363**	**761,074**	**262,853**	**80,705**	**182,148**	**176,665**	**15,329**	**34,998**
Returns with adjusted gross income, total	20,277	20,289	654,219	275,417	90,029	185,388	176,665	15,329	34,998
$1 under $5,000	5,168	5,168	68,482	16,085	12,079	4,006	(*)	(*)	(*)
$5,000 under $10,000	4,765	4,765	78,827	34,491	10,808	23,683	15,355	4,352	1,637
$10,000 under $20,000	6,368	6,368	165,349	83,305	21,538	61,767	48,959	5,702	6,640
$20,000 under $50,000	3,269	3,281	180,207	84,912	25,181	59,731	62,834	2,961	10,296
$50,000 under $100,000	619	619	105,824	41,323	16,317	25,006	33,497	619	9,770
$100,000 under $500,000	86	86	55,177	13,902	3,773	10,129	12,314	86	5,487
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,074	1,074	106,855	−12,564	−9,324	−3,240	—	—	—
Forestry									
Returns with and without adjusted gross income, total	**16,892**	**16,892**	**171,761**	**265,590**	**1,638**	**263,954**	**164,185**	**8,977**	**42,840**
Returns with adjusted gross income, total	16,487	16,487	105,517	270,094	8,403	261,691	164,185	8,977	42,840
$1 under $5,000	5,113	5,113	29,184	11,228	6,160	5,068	(*)	—	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	5,141	5,141	28,030	67,834	480	67,354	43,346	4,232	6,862
$20,000 under $50,000	3,655	3,655	28,062	100,712	3,101	97,611	66,936	3,648	13,094
$50,000 under $100,000	443	443	8,441	28,107	−1,310	29,417	19,885	433	6,210
$100,000 under $500,000	132	132	7,453	26,994	1,162	25,832	21,213	132	10,004
$500,000 under $1,000,000	8	8	442	5,207	−345	5,552	2,657	7	1,580
$1,000,000 or more	9	9	446	14,672	−374	15,046	6,663	9	4,751
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Fishing, hunting, and trapping									
Returns with and without adjusted gross income, total	**45,670**	**46,268**	**488,030**	**494,652**	**82,663**	**411,989**	**298,506**	**30,988**	**56,589**
Returns with adjusted gross income, total	44,655	45,253	469,362	498,951	86,838	412,113	298,506	30,988	56,589
$1 under $5,000	13,754	13,754	92,097	40,855	9,748	31,107	5,592	3,208	607
$5,000 under $10,000	12,587	12,815	124,956	92,506	29,503	63,003	40,519	9,725	5,725
$10,000 under $20,000	12,477	12,736	178,468	181,946	38,386	143,560	113,885	12,265	17,680
$20,000 under $50,000	5,545	5,656	57,823	155,607	8,663	146,944	117,997	5,507	25,129
$50,000 under $100,000	196	196	5,975	11,005	551	10,454	8,924	188	2,225
$100,000 under $500,000	93	93	9,997	15,312	276	15,036	11,413	92	5,089
$500,000 under $1,000,000	3	3	46	1,720	−289	2,009	176	3	134
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,015	1,015	18,668	−4,299	−4,175	−124	—	—	—
Mining									
Returns with and without adjusted gross income, total	**52,178**	**55,600**	**3,530,555**	**2,919,642**	**283,053**	**2,636,589**	**2,267,666**	**40,213**	**969,597**
Returns with adjusted gross income, total	48,383	51,669	3,264,156	3,097,342	371,528	2,725,814	2,267,666	40,092	968,319
$1 under $5,000	4,515	4,516	59,173	11,202	−4,414	15,616	(*)	(*)	(*)
$5,000 under $10,000	4,973	5,409	159,845	39,058	3,041	36,017	13,880	2,901	1,685
$10,000 under $20,000	9,316	9,986	195,382	134,403	31,725	102,678	78,386	7,846	11,869
$20,000 under $50,000	13,765	14,214	631,804	447,200	89,572	357,628	322,914	13,367	68,401
$50,000 under $100,000	8,933	9,804	621,886	621,520	59,403	562,117	480,811	8,717	153,628
$100,000 under $500,000	6,329	7,048	1,065,753	1,160,828	103,836	1,056,992	884,760	6,250	421,355
$500,000 under $1,000,000	400	492	239,730	272,145	31,382	240,763	196,164	393	115,736
$1,000,000 or more	152	200	290,583	410,986	56,963	354,003	290,139	150	195,470
Returns with no adjusted gross income	3,795	3,931	266,399	−177,700	−88,475	−89,225	—	121	1,278
Coal mining									
Returns with and without adjusted gross income, total	**686**	**699**	**334,569**	**59,055**	**17,275**	**41,780**	**56,884**	**320**	**27,613**
Returns with adjusted gross income, total	424	436	279,447	67,230	27,824	39,406	56,884	310	27,526
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$20,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	119	119	135,691	24,501	16,043	8,458	22,291	119	9,571
$500,000 under $1,000,000	21	23	56,038	13,532	6,883	6,649	11,164	21	5,997
$1,000,000 or more	9	9	24,855	17,272	6,849	10,423	16,569	9	10,849
Returns with no adjusted gross income	262	263	55,122	−8,175	−10,549	2,374	—	(*)	(*)

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Mining—Continued									
Oil and gas extraction									
Returns with and without adjusted gross income, total	**45,509**	**48,762**	**2,910,212**	**2,671,541**	**250,532**	**2,421,009**	**2,075,711**	**35,550**	**892,167**
Returns with adjusted gross income, total	42,401	45,521	2,712,350	2,833,515	322,384	2,511,131	2,075,711	35,443	890,986
$1 under $5,000	3,643	3,644	25,968	8,703	−2,654	11,357	(*)	(*)	(*)
$5,000 under $10,000	3,805	4,241	117,827	29,911	1,437	28,474	9,870	2,010	1,064
$10,000 under $20,000	7,799	8,467	120,121	112,294	25,896	86,398	65,308	6,702	10,120
$20,000 under $50,000	12,409	12,854	558,630	400,560	80,704	319,856	287,891	12,028	61,360
$50,000 under $100,000	8,316	9,084	547,645	578,321	56,398	521,923	449,369	8,121	144,627
$100,000 under $500,000	5,919	6,589	893,596	1,090,989	85,611	1,005,378	828,063	5,840	396,711
$500,000 under $1,000,000	371	458	182,906	253,441	24,488	228,953	181,051	364	107,491
$1,000,000 or more	139	184	265,657	359,296	50,504	308,792	253,756	137	169,459
Returns with no adjusted gross income	3,108	3,241	197,862	−161,974	−71,852	−90,122	—	107	1,181
Nonmetallic minerals, except fuels									
Returns with and *without* adjusted gross income, total	**4,129**	**4,134**	**276,769**	**173,718**	**22,735**	**150,983**	**122,241**	**3,149**	**46,881**
Returns with adjusted gross income, total	4,089	4,093	263,606	181,194	22,579	158,615	122,241	3,145	46,871
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
$5,000 under $10,000	746	746	(*)	5,820	2,325	3,495	(*)	(*)	(*)
$10,000 under $20,000	1,145	1,145	40,542	16,404	5,061	11,343	9,717	868	1,253
$20,000 under $50,000	929	929	58,695	33,609	9,501	24,108	25,108	916	4,859
$50,000 under $100,000	498	498	60,355	36,491	5,125	31,366	26,746	488	7,943
$100,000 under $500,000	303	307	35,737	48,978	2,006	46,972	36,122	303	15,934
$500,000 under $1,000,000	9	9	361	6,138	−69	6,207	4,950	9	2,824
$1,000,000 or more	6	6	47	32,536	−361	32,897	17,251	6	13,746
Returns with no adjusted gross income	40	41	13,163	−7,476	156	−7,632	—	(*)	(*)
Construction									
Returns with and without adjusted gross income, total	**889,737**	**892,244**	**31,012,890**	**9,426,672**	**4,388,896**	**5,037,776**	**5,459,189**	**584,098**	**1,021,332**
Returns with adjusted gross income, total	858,147	860,614	28,253,723	9,775,379	4,640,145	5,135,234	5,459,189	584,041	1,020,802
$1 under $5,000	211,594	212,280	3,093,492	623,677	363,153	260,524	54,406	36,289	5,536
$5,000 under $10,000	267,692	268,453	5,377,106	1,973,012	1,033,894	939,118	677,171	180,970	76,551
$10,000 under $20,000	274,416	274,999	7,962,382	3,858,539	1,524,853	2,333,686	2,217,089	263,535	342,378
$20,000 under $50,000	95,986	96,252	8,513,897	2,626,451	1,309,184	1,319,267	1,929,057	94,873	394,098
$50,000 under $100,000	6,932	7,074	2,293,017	444,787	287,997	156,790	372,999	6,851	110,087
$100,000 under $500,000	1,502	1,531	979,119	227,746	118,363	109,383	194,564	1,499	83,893
$500,000 under $1,000,000	22	22	24,267	15,185	2,574	12,611	10,717	21	6,308
$1,000,000 or more	3	3	10,423	3,982	127	3,855	3,186	3	1,951
Returns with no adjusted gross income	31,590	31,630	2,759,167	−348,707	−251,249	−97,458	—	57	530
General building contractors and operative builders: Total									
Returns with and without *adjusted gross income*, total	**138,551**	**138,605**	**10,383,165**	**1,710,741**	**849,679**	**861,062**	**1,168,095**	**93,616**	**251,694**
Returns with adjusted gross income, total	127,581	127,631	8,976,185	1,899,655	960,835	938,820	1,168,095	93,571	251,260
$1 under $5,000	23,567	23,571	660,540	71,383	45,017	26,366	6,135	4,208	700
$5,000 under $10,000	34,078	34,112	1,225,999	254,765	121,101	133,664	84,665	22,681	9,882
$10,000 under $20,000	43,712	43,712	2,255,438	619,280	266,342	352,938	338,432	40,500	50,378
$20,000 under $50,000	22,851	22,857	3,346,005	673,152	381,746	291,406	508,056	22,825	108,634
$50,000 under $100,000	2,768	2,769	1,020,922	181,024	103,041	77,983	149,209	2,753	44,870
$100,000 *under* $500,000	592	597	448,916	90,498	42,684	47,814	75,308	592	32,916
$500,000 under $1,000,000	12	12	9,189	8,283	1,330	6,953	5,687	11	3,490
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	10,970	10,974	1,406,980	−188,914	−111,156	−77,758	—	45	434
General building contractors and operative builders: General building contractors									
Returns with and without adjusted gross income, total	**130,120**	**130,165**	**9,032,776**	**1,577,265**	**770,851**	**806,414**	**1,047,601**	**87,770**	**220,937**
Returns with adjusted gross income, total	120,709	120,754	7,858,943	1,728,169	872,365	855,804	1,047,601	87,739	220,682
$1 under $5,000	22,991	22,991	640,941	68,926	43,468	25,458	5,846	3,981	673
$5,000 under $10,000	32,731	32,765	1,109,549	244,750	113,192	131,558	79,988	21,865	9,191
$10,000 under $20,000	42,063	42,063	2,050,450	596,614	260,925	335,689	329,162	39,005	49,218
$20,000 under $50,000	20,164	20,170	2,822,386	590,460	336,168	254,292	445,544	20,142	95,312
$50,000 under $100,000	2,286	2,286	850,112	148,178	78,874	69,304	121,463	2,272	36,397
$100,000 under $500,000	464	469	377,162	72,401	37,997	34,404	59,911	464	26,462
$500,000 under $1,000,000	10	10	8,343	6,840	1,741	5,099	5,687	10	3,429
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	9,411	9,411	1,173,833	−150,904	−101,514	−49,390	—	(*)	(*)
General building contractors and operative builders: Operative builders									
Returns with and without adjusted gross income, total	**8,432**	**8,440**	**1,350,389**	**133,266**	**78,828**	**54,438**	**120,494**	**5,846**	**30,757**
Returns with adjusted gross income, total	6,872	6,877	1,117,242	171,486	88,470	83,016	120,494	5,832	30,578
$1 under $5,000	1,923	1,927	136,049	12,472	9,458	3,014	4,966	1,043	718
$5,000 under $10,000	1,649	1,649	204,988	22,666	5,417	17,249	9,270	1,495	1,160
$10,000 under $20,000	2,687	2,687	523,619	82,692	45,578	37,114	62,512	2,683	13,322
$20,000 under $50,000	482	483	170,810	32,846	24,167	8,679	27,746	481	8,473
$50,000 under $100,000	128	128	71,754	18,097	4,687	13,410	15,397	128	6,454
$100,000 under $500,000	3	3	10,022	2,713	−837	3,550	—	(*)	(*)
$500,000 under $1,000,000 or more							(*)	(*)	(*)
Returns with no adjusted gross income	1,560	1,563	233,147	−38,220	−9,642	−28,578	—	(*)	(*)

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Construction—Continued									
Heavy construction contractors: Total									
Returns with and without adjusted gross income, total	**22,484**	**22,489**	**1,870,961**	**291,412**	**131,041**	**160,371**	**212,331**	**12,523**	**41,121**
Returns with adjusted gross income, total	21,145	21,150	1,598,112	326,971	160,136	166,835	212,331	12,523	41,121
$1 under $5,000	5,007	5,007	127,079	15,177	9,906	5,271	(*)	(*)	(*)
$5,000 under $10,000	4,701	4,701	129,437	35,901	14,056	21,845	11,427	2,056	989
$10,000 under $20,000	7,245	7,245	331,172	102,749	42,679	60,070	61,336	6,586	8,330
$20,000 under $50,000	3,410	3,414	606,440	104,655	51,336	53,319	79,763	2,882	12,451
$50,000 under $100,000	589	589	212,402	35,203	24,287	10,916	29,744	579	6,642
$100,000 under $500,000	188	189	180,927	28,943	16,657	12,286	25,257	187	10,384
$500,000 under $1,000,000	5	5	10,655	4,343	1,215	3,128	4,034	5	2,272
$1,000,000 or more									
Returns with no adjusted gross income	1,339	1,339	272,849	−35,559	−29,095	−6,464	—	—	—
Heavy construction contractors: Highway street construction									
Returns with and without adjusted gross income, total	**5,824**	**5,824**	**631,494**	**59,359**	**32,052**	**27,307**	**43,980**	**2,139**	**10,450**
Returns with adjusted gross income, total	5,389	5,389	488,050	74,052	43,786	30,266	43,980	2,139	10,450
$1 under $5,000	3,164	3,164	72,876	14,677	6,515	8,162	—	—	—
$5,000 under $10,000							(*)	(*)	(*)
$10,000 under $20,000	1,345	1,345	109,117	17,037	12,044	4,993	8,391	(*)	(*)
$20,000 under $50,000	677	677	169,870	19,853	12,867	6,986	13,968	500	2,288
$50,000 under $100,000	122	122	48,642	7,453	5,755	1,698	6,608	(*)	(*)
$100,000 under $500,000	78	78	86,796	11,983	6,597	5,386	10,558	77	4,344
$500,000 under $1,000,000	3	3	749	3,049	8	3,041	2,759	3	1,606
$1,000,000 or more									
Returns with no adjusted gross income	435	435	143,444	−14,693	−11,734	−2,959	—	—	—
Heavy construction contractors: Heavy construction, except highway									
Returns with and without adjusted gross income, total	**16,661**	**16,665**	**1,239,467**	**232,178**	**98,989**	**133,189**	**168,462**	**10,385**	**30,689**
Returns with adjusted gross income, total	15,757	15,761	1,110,062	253,044	116,350	136,694	168,462	10,385	30,689
$1 under $5,000	3,359	3,359	91,646	10,944	7,118	3,826	(*)	(*)	(*)
$5,000 under $10,000	3,185	3,185	91,994	25,457	10,329	15,128	9,731	1,555	766
$10,000 under $20,000	5,900	5,900	222,055	85,712	30,635	55,077	52,945	5,648	7,926
$20,000 under $50,000	2,733	2,737	436,570	84,802	38,469	46,333	65,795	2,382	10,163
$50,000 under $100,000	467	467	163,760	27,750	18,532	9,218	23,136	459	5,057
$100,000 under $500,000	111	111	94,131	17,085	10,060	7,025	14,810	111	6,058
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	904	904	129,405	−20,866	−17,361	−3,505	—	—	—
Special trade contractors: Total									
Returns with and without adjusted gross income, total	**681,086**	**682,455**	**17,712,819**	**6,974,839**	**3,197,564**	**3,777,275**	**3,840,071**	**450,485**	**684,876**
Returns with adjusted gross income, total	663,739	665,106	16,679,605	7,085,703	3,302,492	3,783,211	3,840,071	450,484	684,865
$1 under $5,000	169,495	170,177	2,156,136	500,842	288,993	211,849	45,676	30,286	4,583
$5,000 under $10,000	214,142	214,370	3,760,241	1,574,962	840,395	734,567	547,449	147,284	61,963
$10,000 under $20,000	211,495	211,849	5,036,419	2,969,756	1,139,701	1,830,055	1,723,612	204,926	269,462
$20,000 under $50,000	64,455	64,499	4,355,977	1,717,437	824,207	893,230	1,247,033	63,892	253,719
$50,000 under $100,000	3,514	3,562	1,041,061	225,878	153,535	72,343	191,873	3,458	58,265
$100,000 under $500,000	632	643	324,621	92,629	55,619	37,010	81,809	632	35,347
$500,000 under $1,000,000	6	6	5,150	4,199	42	4,157	2,619	6	1,506
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	17,347	17,349	1,033,214	−110,864	−104,928	−5,936	—	(*)	(*)
Special trade contractors: Plumbing, heating, and air conditioning									
Returns with and without adjusted gross income, total	**73,573**	**73,617**	**3,369,867**	**820,874**	**466,335**	**354,539**	**487,133**	**48,095**	**95,215**
Returns with adjusted gross income, total	70,441	70,485	3,183,259	841,037	489,318	351,719	487,133	48,095	95,215
$1 under $5,000	17,583	17,583	392,747	51,079	23,052	28,027	4,345	2,092	337
$5,000 under $10,000	20,460	20,460	594,993	150,898	94,235	56,663	49,187	14,339	5,465
$10,000 under $20,000	21,628	21,628	904,838	305,647	164,782	140,865	179,175	20,900	27,964
$20,000 under $50,000	9,744	9,744	909,356	258,065	153,493	104,572	188,324	9,738	38,798
$50,000 under $100,000	919	963	328,360	58,475	45,501	12,974	50,768	919	15,622
$100,000 under $500,000	105	105	48,128	15,563	8,171	7,392	14,064	105	6,308
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	3,132	3,132	186,608	−20,163	−22,983	2,820	—	—	—
Special trade contractors: Painting, paper hanging, and decorating									
Returns with and without adjusted gross income, total	**113,902**	**113,906**	**1,837,666**	**1,105,968**	**467,000**	**638,968**	**586,439**	**74,397**	**102,252**
Returns with adjusted gross income, total	111,453	111,457	1,711,316	1,119,527	479,229	640,298	586,439	74,396	102,241
$1 under $5,000	31,529	31,529	330,380	91,363	75,701	15,662	8,877	6,535	933
$5,000 under $10,000	34,912	34,912	430,550	253,142	144,206	108,936	87,456	23,539	10,855
$10,000 under $20,000	34,691	34,691	549,271	492,744	159,635	333,109	285,533	34,041	46,008
$20,000 under $50,000	9,944	9,948	331,754	255,961	87,249	168,712	184,343	9,904	38,403
$50,000 under $100,000	351	351	66,741	22,355	12,341	10,014	17,505	351	4,874
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,449	2,449	126,350	−13,559	−12,229	−1,330	—	(*)	(*)

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Construction—Continued									
Special trade contractors: Electrical work									
Returns with and without adjusted gross income, total	**51,160**	**51,397**	**1,952,052**	**661,346**	**241,945**	**419,401**	**409,445**	**36,808**	**77,639**
Returns with adjusted gross income, total	49,399	49,636	1,766,555	681,135	257,660	423,475	409,445	36,808	77,639
$1 under $5,000	7,073	7,300	124,537	22,335	10,228	12,107	(*)	(*)	(*)
$5,000 under $10,000	14,273	14,273	388,061	106,856	43,516	63,340	39,331	9,398	4,824
$10,000 under $20,000	18,001	18,001	376,551	255,721	62,338	193,383	151,297	16,985	23,418
$20,000 under $50,000	9,621	9,621	701,623	262,472	115,359	147,113	188,871	9,621	38,521
$50,000 under $100,000	354	354	117,271	22,422	17,227	5,195	19,059	350	6,272
$100,000 under $500,000	76	86	58,510	10,416	8,998	1,418	9,645	76	4,409
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more									
Returns with no adjusted gross income	1,761	1,761	185,497	−19,789	−15,715	−4,074	—	—	—
Special trade contractors: Masonry, stonework, tile setting, and plastering									
Returns with and without adjusted gross income, total	**65,906**	**65,926**	**2,239,536**	**658,995**	**336,469**	**322,526**	**339,922**	**42,172**	**59,452**
Returns with adjusted gross income, total	63,881	63,901	2,053,401	670,162	350,892	319,270	339,922	42,172	59,452
$1 under $5,000	13,256	13,256	194,847	42,032	18,775	23,257	3,362	2,085	328
$5,000 under $10,000	26,314	26,314	575,528	193,632	114,028	79,604	65,514	16,597	7,327
$10,000 under $20,000	18,487	18,487	634,961	256,976	113,080	143,896	140,509	17,686	20,740
$20,000 under $50,000	5,327	5,347	502,371	138,783	82,338	56,445	97,789	5,307	19,211
$50,000 under $100,000	433	433	111,478	28,303	15,133	13,170	23,982	433	7,887
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,025	2,025	186,135	−11,167	−14,423	3,256	—	—	—
Special trade contractors: Carpentering and flooring									
Returns with and without adjusted gross income, total	**204,165**	**204,165**	**2,629,058**	**1,829,302**	**809,967**	**1,019,335**	**904,539**	**137,254**	**144,818**
Returns with adjusted gross income, total	201,551	201,551	2,557,873	1,843,100	822,483	1,020,617	904,539	137,254	144,818
$1 under $5,000	57,535	57,535	398,262	176,648	116,675	59,973	18,201	13,102	1,902
$5,000 under $10,000	70,713	70,713	765,943	519,638	270,330	249,308	178,617	52,408	19,557
$10,000 under $20,000	61,696	61,696	917,035	850,327	317,163	533,164	489,250	60,157	78,013
$20,000 under $50,000	11,437	11,437	450,790	285,411	112,758	172,653	208,775	11,417	42,153
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,614	2,614	71,185	−13,798	−12,516	−1,282	—	—	—
Special trade contractors: Roofing and sheet metal work									
Returns with and without adjusted gross income, total	**36,861**	**37,089**	**1,103,112**	**352,216**	**194,159**	**158,057**	**191,302**	**24,077**	**33,871**
Returns with adjusted gross income, total	36,323	36,551	1,091,116	352,642	194,585	158,057	191,302	24,077	33,871
$1 under $5,000	10,346	10,574	217,160	28,738	17,721	11,017	2,837	1,770	303
$5,000 under $10,000	11,659	11,659	218,290	83,222	49,948	33,274	29,514	8,049	3,231
$10,000 under $20,000	11,750	11,750	343,595	163,278	79,614	83,664	100,379	11,690	16,107
$20,000 under $50,000	2,400	2,400	238,423	63,537	36,365	27,172	46,570	2,400	9,721
$50,000 under $100,000	168	168	73,648	13,867	10,937	2,930	12,002	168	4,509
$100,000 under $500,000									
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	—	—	—	—
Special trade contractors: Concrete work									
Returns with and without adjusted gross income, total	**18,411**	**18,413**	**892,478**	**209,999**	**121,663**	**88,336**	**125,093**	**11,576**	**23,442**
Returns with adjusted gross income, total	17,637	17,637	834,908	211,345	125,234	86,111	125,093	11,576	23,442
$1 under $5,000	5,078	5,078	84,055	13,983	7,629	6,354	(*)	(*)	(*)
$5,000 under $10,000	3,514	3,514	84,904	26,578	18,978	7,600	9,689	2,398	1,119
$10,000 under $20,000	6,412	6,412	293,438	90,607	49,141	41,466	55,510	6,283	8,966
$20,000 under $50,000	2,453	2,453	302,879	67,184	39,058	28,126	47,638	2,224	9,529
$50,000 under $100,000	150	150	59,046	9,100	7,848	(*)	8,030	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	776	57,570	(*)	−3,571	(*)	—	—	—
Special trade contractors: Water well drilling									
Returns with and without adjusted gross income, total	**8,746**	**8,746**	**428,019**	**110,541**	**64,462**	**46,079**	**67,074**	**5,850**	**12,244**
Returns with adjusted gross income, total	8,718	8,718	423,622	111,921	64,462	47,459	67,074	5,850	12,244
$1 under $5,000	1,839	1,839	27,829	5,682	3,380	2,302	(*)	(*)	(*)
$5,000 under $10,000	3,437	3,437	84,106	26,300	9,901	16,399	10,336	(*)	(*)
$10,000 under $20,000	2,052	2,052	118,331	32,293	18,044	14,249	19,698	2,051	2,829
$20,000 under $50,000	1,248	1,248	161,882	34,902	23,825	11,077	25,254	1,020	4,073
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Construction—Continued									
Special trade contractors: Miscellaneous special trade contractors									
Returns with and without adjusted gross income, total	**109,196**	**109,196**	**3,261,031**	**1,233,538**	**495,564**	**737,974**	**732,091**	**70,859**	**136,461**
Returns with adjusted gross income, total	105,170	105,170	3,057,555	1,262,774	518,629	744,145	732,091	70,859	136,461
$1 under $5,000	25,483	25,483	386,319	69,930	15,832	54,098	5,847	3,473	611
$5,000 under $10,000	29,088	29,088	617,866	215,979	95,253	120,726	78,312	18,504	8,579
$10,000 under $20,000	37,132	37,132	898,399	526,486	175,904	350,582	303,761	35,487	45,606
$20,000 under $50,000	12,301	12,301	756,899	352,054	173,762	178,292	260,278	12,281	53,512
$50,000 under $100,000	912	912	263,323	58,949	35,644	23,305	49,109	860	13,581
$100,000 under $500,000	254	254	134,749	39,376	22,234	17,142	34,784	254	14,572
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,026	4,026	203,476	−29,236	−23,065	−6,171	—	—	—
Contractors not allocable									
Returns with and without adjusted gross income, total	**48,685**	**48,695**	**1,045,945**	**468,609**	**210,612**	**257,997**	**251,852**	**26,002**	**46,530**
Returns with adjusted gross income, total	46,717	46,727	999,821	483,115	216,682	266,433	251,852	27,991	46,445
$1 under $5,000	13,525	13,525	149,737	36,275	19,237	17,038	1,825	(*)	(*)
$5,000 under $10,000	15,270	15,270	261,429	111,618	58,342	53,276	34,323	8,949	3,717
$10,000 under $20,000	12,193	12,193	339,353	169,932	76,131	93,801	95,480	11,752	14,480
$20,000 under $50,000	5,482	5,482	205,475	138,850	51,895	86,955	98,640	5,478	19,793
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	92	102	24,655	15,934	3,403	12,531	12,422	90	5,317
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,968	1,968	46,124	−14,506	−6,070	−8,436	—	(*)	(*)
Manufacturing									
Returns with and without adjusted gross income, total	**220,790**	**221,642**	**8,678,677**	**3,076,122**	**1,040,261**	**2,035,861**	**2,014,460**	**153,166**	**437,554**
Returns with adjusted gross income, total	208,485	209,285	8,058,816	3,163,225	1,113,062	2,050,163	2,014,460	153,147	437,376
$1 under $5,000	44,536	44,536	719,766	118,195	43,814	74,381	10,662	7,073	934
$5,000 under $10,000	44,657	44,657	1,126,289	331,094	106,002	225,092	120,382	30,196	13,394
$10,000 under $20,000	71,342	71,601	1,986,468	1,028,717	325,032	703,685	613,969	68,518	92,382
$20,000 under $50,000	42,355	42,804	2,760,729	1,191,184	422,280	768,904	868,179	41,826	179,234
$50,000 under $100,000	4,435	4,499	942,195	289,824	149,389	140,435	233,584	4,390	72,147
$100,000 under $500,000	1,129	1,155	511,600	170,358	63,882	106,476	140,283	1,113	62,698
$500,000 under $1,000,000	21	23	10,138	13,649	1,672	11,977	10,869	21	6,017
$1,000,000 or more	10	10	1,631	20,204	991	19,213	16,532	10	10,570
Returns with no adjusted gross income	12,305	12,357	619,861	−87,103	−72,801	−14,302	—	(*)	(*)
Food and kindred products									
Returns with and without adjusted gross income, total	**9,298**	**9,312**	**973,763**	**127,183**	**53,062**	**74,121**	**91,119**	**5,340**	**20,402**
Returns with adjusted gross income, total	8,524	8,537	868,209	136,037	59,434	76,603	91,119	5,340	20,402
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$5,000 under $10,000	1,195	1,195	67,163	9,381	2,300	7,081	3,128	(*)	(*)
$10,000 under $20,000	1,805	1,805	101,602	23,070	10,044	13,026	12,173	1,784	1,649
$20,000 under $50,000	2,417	2,417	481,079	69,697	37,957	31,740	53,534	2,405	10,943
$50,000 under $100,000	250	258	115,858	15,376	5,730	9,646	11,625	250	3,480
$100,000 under $500,000	66	70	75,784	9,515	4,266	5,249	8,030	66	3,639
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	774	775	105,554	−8,854	−6,372	−2,482	—	—	—
Apparel and other textile products									
Returns with and without adjusted gross income, total	**7,045**	**7,089**	**313,494**	**100,532**	**24,965**	**75,567**	**69,608**	**5,441**	**16,586**
Returns with adjusted gross income, total	6,400	6,400	292,673	106,483	31,113	75,370	69,608	5,441	16,586
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,865	1,865	58,285	12,999	7,091	5,908	4,807	(*)	(*)
$10,000 under $20,000	2,505	2,505	48,671	37,778	965	36,793	23,323	2,505	3,757
$20,000 under $50,000	1,002	1,002	87,326	30,900	11,104	19,796	23,315	1,002	5,261
$50,000 under $100,000	159	159	(*)	12,102	6,760	5,342	9,521	159	3,085
$100,000 under $500,000	58	58	(*)	10,027	3,235	6,792	7,474	58	3,420
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Lumber and wood products, except furniture									
Returns with and without adjusted gross income, total	**59,176**	**59,201**	**1,956,398**	**572,936**	**188,807**	**384,129**	**332,462**	**31,726**	**57,774**
Returns with adjusted gross income, total	55,299	55,324	1,824,414	593,902	207,041	386,861	332,462	31,718	57,637
$1 under $5,000	17,125	17,125	293,004	43,274	14,552	28,722	1,200	(*)	(*)
$5,000 under $10,000	14,352	14,352	262,194	102,258	31,545	70,713	34,086	8,066	3,300
$10,000 under $20,000	17,689	17,689	725,042	247,708	94,621	153,087	146,174	16,862	19,854
$20,000 under $50,000	5,432	5,432	319,301	143,903	40,377	103,526	105,467	5,110	19,106
$50,000 under $100,000	584	592	162,398	36,414	20,687	15,727	30,735	580	8,368
$100,000 under $500,000	113	130	61,932	17,070	5,283	11,787	13,442	103	6,044
$500,000 under $1,000,000	4	4	543	3,275	−24	3,299	1,358	4	847
$1,000,000 or more									
Returns with no adjusted gross income	3,877	3,877	131,984	−20,966	−18,234	−2,732	—	(*)	(*)

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufacturing—Continued									
Printing, publishing, and allied industries									
Returns with and without adjusted gross income, total	**38,483**	**38,932**	**1,315,326**	**590,249**	**195,961**	**394,288**	**381,504**	**29,348**	**83,678**
Returns with adjusted gross income, total	37,013	37,462	1,295,962	595,251	201,347	393,904	381,504	29,338	83,662
$1 under $5,000	7,606	7,606	123,868	23,954	10,380	13,574	3,134	2,402	389
$5,000 under $10,000	6,916	6,916	109,005	51,879	19,880	31,999	20,510	4,618	2,362
$10,000 under $20,000	11,998	11,998	416,026	175,388	61,742	113,647	107,325	11,876	16,529
$20,000 under $50,000	9,579	10,028	507,521	260,770	81,364	179,406	183,399	9,550	38,583
$50,000 under $100,000	729	729	108,588	46,600	19,134	27,466	37,044	708	11,779
$100,000 under $500,000	173	173	25,263	26,628	6,324	20,304	21,276	172	9,736
$500,000 under $1,000,000	8	8	4,333	5,315	1,437	3,878	4,612	8	2,354
$1,000,000 or more	4	4	1,358	4,716	1,086	3,630	4,204	4	1,930
Returns with no adjusted gross income	1,470	1,470	19,364	−5,002	−5,386	384	—	(*)	(*)
Stone, clay, and glass products									
Returns with and without adjusted gross income, total	**13,800**	**13,800**	**332,322**	**176,900**	**26,606**	**150,294**	**113,471**	**9,861**	**21,867**
Returns with adjusted gross income, total	13,058	13,058	298,104	180,695	30,359	150,336	113,471	9,861	21,867
$1 under $5,000	2,910	2,910	26,064	6,754	6,296	458	(*)	(*)	(*)
$5,000 under $10,000	2,309	2,309	76,839	15,159	2,204	12,955	6,150	1,814	730
$10,000 under $20,000	5,157	5,157	89,074	74,275	11,239	63,036	47,538	5,113	7,328
$20,000 under $50,000	2,433	2,433	23,268	64,150	3,987	60,163	43,052	2,422	8,600
$50,000 under $100,000	217	217	66,939	13,957	5,357	(*)	11,538	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Fabricated metal products									
Returns with and without adjusted gross income, total	**8,545**	**8,545**	**448,648**	**184,849**	**74,562**	**110,287**	**132,181**	**7,752**	**35,485**
Returns with adjusted gross income, total	8,482	8,482	418,988	191,356	79,868	111,488	132,181	7,752	35,485
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,148	2,148	22,549	18,446	3,854	14,592	5,842	(*)	(*)
$10,000 under $20,000	3,038	3,038	35,544	43,426	14,256	29,170	24,054	3,038	4,016
$20,000 under $50,000	2,682	2,682	217,170	80,862	34,204	46,658	61,167	2,681	14,243
$50,000 under $100,000	340	340	89,200	23,070	18,007	5,063	19,535	340	6,494
$100,000 under $500,000	153	153	53,770	22,172	9,766	12,406	18,889	153	8,287
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Machinery, except electrical									
Returns with and without adjusted gross income, total	**24,737**	**24,737**	**1,143,588**	**440,473**	**221,995**	**218,478**	**315,502**	**19,713**	**68,767**
Returns with adjusted gross income, total	22,854	22,854	1,014,495	450,483	231,859	218,624	315,502	19,713	68,767
$1 under $5,000	2,474	2,474	73,113	8,023	5,040	2,983	(*)	(*)	(*)
$5,000 under $10,000	3,520	3,520	101,343	27,226	14,670	12,556	11,601	2,609	1,427
$10,000 under $20,000	8,925	8,925	183,522	135,516	51,999	83,517	81,796	8,356	12,821
$20,000 under $50,000	7,043	7,043	401,601	202,406	102,549	99,857	155,152	6,933	30,931
$50,000 under $100,000	703	703	137,065	47,866	39,076	8,790	40,874	703	12,499
$100,000 under $500,000	188	188	117,851	28,801	18,526	10,275	24,943	188	10,800
$500,000 under $1,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,883	1,883	129,093	−10,010	−9,864	−146	—	—	—
Electrical and electronic equipment									
Returns with and without adjusted gross income, total	**6,013**	**6,014**	**201,212**	**113,572**	**26,487**	**87,085**	**76,505**	**4,449**	**19,197**
Returns with adjusted gross income, total	5,781	5,782	199,546	114,819	26,825	87,994	76,505	4,449	19,197
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	2,632	2,632	47,912	41,163	6,524	34,639	21,409	2,327	3,126
$20,000 under $50,000	1,442	1,442	76,826	50,201	11,457	38,744	38,060	1,442	9,260
$50,000 under $100,000	179	180	52,762	17,479	8,781	8,698	15,211	179	6,539
$100,000 under $500,000									
$500,000 under $1,000,000									
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Other manufacturing industries									
Returns with and without adjusted gross income, total	**32,209**	**32,210**	**906,715**	**506,907**	**150,688**	**356,219**	**326,617**	**25,243**	**76,585**
Returns with adjusted gross income, total	31,135	31,135	872,716	512,384	155,620	356,764	326,617	25,243	76,585
$1 under $5,000	5,555	5,555	66,476	11,859	5,528	6,331	(*)	(*)	(*)
$5,000 under $10,000	7,867	7,867	136,070	59,691	18,893	40,798	20,564	6,411	2,500
$10,000 under $20,000	9,024	9,024	134,964	132,416	42,328	90,088	78,711	8,995	12,504
$20,000 under $50,000	7,579	7,579	395,357	211,474	65,495	145,979	151,155	7,535	31,564
$50,000 under $100,000	956	956	110,220	61,283	17,134	44,149	44,821	946	13,570
$100,000 under $500,000	147	147	29,062	21,818	6,244	15,574	18,457	147	8,253
$500,000 under $1,000,000	3	3	353	1,778	−124	1,902	1,342	3	811
$1,000,000 or more	4	4	214	12,065	122	11,943	10,243	4	7,226
Returns with no adjusted gross income	1,074	1,075	33,999	−5,477	−4,932	−545	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Transportation, Communication, Electric, Gas, and Sanitary Services									
Returns with and without adjusted gross income, total	**353,090**	**355,255**	**10,008,997**	**3,866,285**	**1,260,800**	**2,605,485**	**2,331,798**	**221,695**	**439,549**
Returns with adjusted gross income, total	332,380	334,537	9,034,579	4,008,293	1,386,490	2,621,803	2,331,798	221,682	439,401
$1 under $5,000	78,230	78,695	1,247,145	224,764	96,777	127,987	18,385	10,900	1,482
$5,000 under $10,000	99,628	100,264	1,916,830	730,745	303,430	427,315	269,095	64,831	28,609
$10,000 under $20,000	111,767	112,397	2,799,823	1,601,519	521,882	1,079,637	958,960	104,163	143,105
$20,000 under $50,000	38,911	39,228	2,208,279	1,071,867	370,219	701,648	773,435	38,102	146,547
$50,000 under $100,000	3,079	3,142	602,174	208,410	69,945	138,465	173,213	2,923	51,529
$100,000 under $500,000	715	759	241,075	118,624	22,319	96,305	98,797	713	42,418
$500,000 under $1,000,000	35	36	16,977	23,846	1,167	22,679	18,212	35	10,412
$1,000,000 or more	15	16	2,276	28,518	751	27,767	21,701	15	15,299
Returns with no adjusted gross income	20,710	20,718	974,418	−142,008	−125,690	−16,318	—	(*)	(*)
Local and interurban passenger transit: Total									
Returns with and without adjusted gross income, total	**51,832**	**52,242**	**562,200**	**474,833**	**143,018**	**331,815**	**247,603**	**32,345**	**43,255**
Returns with adjusted gross income, total	51,121	51,531	548,726	479,813	144,884	334,929	247,603	32,345	43,255
$1 under $5,000	16,912	17,292	141,958	46,121	26,948	19,173	4,236	3,201	327
$5,000 under $10,000	15,214	15,234	145,621	110,778	55,624	55,154	40,131	10,549	4,533
$10,000 under $20,000	15,615	15,615	193,193	218,210	44,753	173,457	129,872	15,448	20,764
$20,000 under $50,000	3,204	3,204	40,982	89,415	13,265	76,150	60,942	2,972	13,317
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Local and interurban passenger transit: Taxicabs									
Returns with and without adjusted gross income, total	**32,757**	**33,067**	**311,620**	**256,443**	**69,985**	**186,458**	**122,006**	**19,416**	**19,990**
Returns with adjusted gross income, total	32,313	32,623	300,095	258,327	72,434	185,893	122,006	19,416	19,990
$1 under $5,000	13,063	13,373	106,264	35,477	18,285	17,192	2,910	2,519	270
$5,000 under $10,000	9,433	9,433	92,832	67,388	33,729	33,659	26,985	7,348	3,314
$10,000 under $20,000	8,211	8,211	92,905	112,743	18,017	94,726	67,014	8,171	11,131
$20,000 under $50,000	1,598	1,598	8,087	42,200	2,418	39,782	24,636	1,370	5,159
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Local and interurban passenger transit: Other passenger transportation									
Returns with and without adjusted gross income, total	**19,145**	**19,175**	**250,580**	**218,419**	**73,033**	**145,386**	**125,597**	**12,929**	**23,265**
Returns with adjusted gross income, total	18,878	18,908	248,631	221,515	72,450	149,065	125,597	12,929	23,265
$1 under $5,000	3,919	3,919	35,694	10,673	8,663	2,010	(*)	(*)	(*)
$5,000 under $10,000	5,781	5,801	52,789	43,390	21,895	21,495	13,146	3,201	1,219
$10,000 under $20,000	7,404	7,404	100,288	105,467	26,736	78,731	62,858	7,277	9,633
$20,000 under $50,000	1,606	1,606	32,895	47,215	10,847	36,368	36,306	1,602	8,158
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Trucking and warehousing: Total									
Returns with and without adjusted gross income, total	**253,063**	**254,162**	**8,113,509**	**2,546,517**	**967,269**	**1,579,248**	**1,514,555**	**152,294**	**251,971**
Returns with adjusted gross income, total	234,244	235,340	7,216,669	2,651,179	1,078,813	1,572,366	1,514,555	152,283	251,907
$1 under $5,000	53,489	53,529	972,365	156,916	58,186	98,730	13,190	6,930	1,048
$5,000 under $10,000	76,183	76,761	1,683,815	560,174	230,164	330,010	207,409	48,619	21,385
$10,000 under $20,000	78,958	79,251	2,266,814	1,132,375	432,218	700,157	682,475	71,602	98,330
$20,000 under $50,000	23,687	23,842	1,655,864	636,638	293,248	343,390	469,529	23,133	84,057
$50,000 under $100,000	1,576	1,594	429,299	105,070	42,314	62,756	88,420	1,449	24,349
$100,000 under $500,000	342	354	202,531	53,257	21,477	31,780	47,386	341	19,109
$500,000 under $1,000,000	9	9	5,981	6,749	1,206	5,543	6,146	9	3,629
$1,000,000 or more									
Returns with no adjusted gross income	18,819	18,822	896,840	−104,662	−111,544	6,882	—	(*)	(*)
Trucking and warehousing: Trucking, local and long distance									
Returns with and without adjusted gross income, total	**250,113**	**251,193**	**7,797,944**	**2,501,887**	**942,643**	**1,559,244**	**1,483,726**	**149,861**	**244,651**
Returns with adjusted gross income, total	231,790	232,867	6,925,075	2,604,754	1,053,492	1,551,262	1,483,726	149,850	244,587
$1 under $5,000	53,480	53,520	965,506	156,900	58,044	98,856	13,190	6,930	1,048
$5,000 under $10,000	75,239	75,817	1,642,904	552,955	225,086	327,869	204,579	47,675	21,112
$10,000 under $20,000	78,000	78,293	2,179,273	1,119,654	425,966	693,688	675,740	70,844	97,412
$20,000 under $50,000	23,279	23,433	1,536,918	622,026	285,914	336,112	458,058	22,729	81,728
$50,000 under $100,000	1,478	1,490	417,703	99,630	39,956	59,674	84,525	1,359	23,408
$100,000 under $500,000	305	305	176,790	46,840	17,320	29,520	41,488	304	16,250
$500,000 under $1,000,000	9	9	5,981	6,749	1,206	5,543	6,146	9	3,629
$1,000,000 or more									
Returns with no adjusted gross income	18,323	18,326	872,869	−102,867	−110,849	7,982	—	(*)	(*)

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued									
Trucking and warehousing: Public warehousing and trucking terminals									
Returns with and without adjusted gross income, total	**2,959**	**2,969**	**315,565**	**45,394**	**24,626**	**20,768**	**31,479**	**2,442**	**7,441**
Returns with adjusted gross income, total	2,463	2,473	291,594	47,189	25,321	21,868	31,479	2,442	7,441
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	958	958	87,541	12,721	6,252	6,469	6,735	958	918
$20,000 under $50,000	409	409	118,946	14,648	7,334	7,314	11,498	405	2,333
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	39	49	25,741	6,640	4,157	2,483	6,111	39	2,914
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Water transportation									
Returns with and without adjusted gross income, total	**8,700**	**8,701**	**194,974**	**170,865**	**26,094**	**144,771**	**122,017**	**6,513**	**31,363**
Returns with adjusted gross income, total	8,357	8,358	169,975	182,744	32,904	149,840	122,017	6,513	31,363
$1 under $5,000	1,815	1,815	25,754	4,549	2,599	1,950	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	2,222	2,222	20,910	35,089	1,145	33,944	21,787	2,222	3,811
$20,000 under $50,000	2,840	2,840	96,434	88,544	27,004	61,540	60,205	2,839	12,819
$50,000 under $100,000	328	329	6,901	22,139	—38	22,177	17,020	328	4,398
$100,000 under $500,000	73	73	659	15,506	—498	16,004	11,761	73	5,507
$500,000 under $1,000,000	8	8	8,409	5,597	707	4,890	4,107	8	2,108
$1,000,000 or more	3	3	752	3,949	37	3,912	3,335	3	2,237
Returns with no adjusted gross income	343	343	(*)	—11,879	—6,810	—5,069	—	—	—
Air transportation									
Returns with and without adjusted gross income, total	**5,795**	**5,799**	**81,161**	**130,543**	**—5,197**	**135,740**	**85,708**	**4,856**	**23,238**
Returns with adjusted gross income, total	5,719	5,723	67,068	133,323	—3,260	136,583	85,708	4,855	23,216
$1 under $5,000	1,428	1,432	19,950	7,732	1,778	5,954	2,452	590	291
$5,000 under $10,000									
$10,000 under $20,000	1,919	1,919	16,537	28,656	—464	29,120	15,442	1,919	2,128
$20,000 under $50,000	2,123	2,123	19,776	56,708	—1,737	58,445	39,352	2,116	7,878
$50,000 under $100,000	155	155	5,882	11,007	236	10,771	8,414	(*)	(*)
$100,000 under $500,000	81	81	4,420	15,484	—2,828	18,312	12,637	81	5,491
$500,000 under $1,000,000	7	7	339	4,699	—170	4,869	3,128	7	1,725
$1,000,000 or more	6	6	164	9,037	—75	9,112	4,283	6	3,193
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Transportation services: Total									
Returns with and without adjusted gross income, total	**11,172**	**11,216**	**636,031**	**217,049**	**47,913**	**169,136**	**147,291**	**8,750**	**42,035**
Returns with adjusted gross income, total	11,111	11,154	614,884	220,853	49,120	171,733	147,291	8,750	42,035
$1 under $5,000	1,626	1,626	64,819	4,705	3,856	849	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	4,242	4,269	178,773	55,953	11,773	44,180	33,366	4,013	5,809
$20,000 under $50,000	2,727	2,731	269,016	77,976	12,597	65,379	52,862	2,713	11,080
$50,000 under $100,000	649	649	77,691	41,214	15,974	25,240	33,278	649	11,580
$100,000 under $500,000	100	112	8,789	14,240	798	13,442	11,714	100	5,248
$500,000 under $1,000,000	9	9	2,165	13,597	—85	13,682	11,632	9	7,817
$1,000,000 or more									
Returns with no adjusted gross income	(*)	62	(*)	(*)	—1,207	(*)	—	—	—
Transportation services: Passenger transportation arrangement									
Returns with and without adjusted gross income, total	**7,980**	**8,024**	**476,089**	**166,657**	**35,963**	**130,694**	**113,816**	**6,588**	**31,256**
Returns with adjusted gross income, total	7,920	7,963	461,405	170,454	37,163	133,291	113,816	6,588	31,256
$1 under $5,000	911	911	45,587	2,730	1,890	840	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	3,326	3,353	139,811	45,144	12,303	32,841	27,379	3,097	4,864
$20,000 under $50,000	2,458	2,462	213,793	69,385	10,221	59,164	46,760	2,448	9,760
$50,000 under $100,000	469	469	48,693	28,746	9,589	19,157	22,585	469	7,661
$100,000 under $500,000	69	81	8,759	10,576	—67	10,643	8,373	69	3,793
$500,000 under $1,000,000	5	5	250	8,793	—499	9,292	7,387	5	5,085
$1,000,000 or more									
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Sanitary services									
Returns with and without adjusted gross income, total	**16,973**	**16,973**	**237,035**	**241,028**	**46,990**	**194,038**	**146,873**	**12,614**	**29,258**
Returns with adjusted gross income, total	16,744	16,744	235,477	242,004	48,040	193,964	146,873	12,614	29,258
$1 under $5,000	3,093	3,093	25,866	9,197	3,721	5,476	(*)	(*)	(*)
$5,000 under $10,000	3,751	3,751	41,401	25,923	7,643	18,280	8,687	2,630	1,132
$10,000 under $20,000	6,319	6,319	53,329	97,237	17,346	79,891	55,219	6,269	8,786
$20,000 under $50,000	3,355	3,355	51,038	89,627	9,037	80,590	64,882	3,354	12,294
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade									
Returns with and without adjusted gross income, total	**2,109,221**	**2,193,218**	**148,327,660**	**26,352,404**	**9,859,533**	**18,492,871**	**18,112,789**	**1,531,291**	**3,877,433**
Returns with adjusted gross income, total	2,007,718	2,081,099	139,224,079	29,160,785	10,437,670	18,723,115	18,112,789	1,531,115	3,876,439
$1 under $5,000	392,277	404,757	13,278,119	1,057,336	362,458	694,878	97,999	66,628	8,985
$5,000 under $10,000	467,127	484,482	21,993,259	3,510,815	1,194,133	2,316,682	1,312,357	343,381	159,540
$10,000 under $20,000	729,043	752,779	39,216,869	10,514,500	2,880,562	7,633,938	6,105,648	705,171	974,726
$20,000 under $50,000	376,105	392,150	46,307,560	10,509,310	4,301,966	6,207,344	7,657,214	372,902	1,630,779
$50,000 under $100,000	35,928	38,869	13,124,662	2,329,653	1,176,454	1,153,199	1,900,955	35,839	610,841
$100,000 under $500,000	7,080	7,885	5,046,582	1,092,005	486,151	605,854	919,756	7,038	418,709
$500,000 under $1,000,000	118	130	162,602	78,390	26,060	52,330	63,054	116	36,837
$1,000,000 or more	40	47	94,426	68,776	9,886	58,890	55,806	40	36,022
Returns with no adjusted gross income	101,503	112,119	9,103,581	−808,381	−578,137	−230,244	—	176	994
Wholesale trade: Total									
Returns with and without adjusted gross income, total	**332,330**	**336,268**	**33,339,345**	**5,832,598**	**2,860,672**	**2,971,926**	**3,951,783**	**252,694**	**977,408**
Returns with adjusted gross income, total	323,269	327,160	31,533,948	5,964,512	2,934,557	3,029,955	3,951,783	252,625	977,042
$1 under $5,000	52,441	53,021	1,801,645	148,283	57,347	90,936	11,780	8,962	877
$5,000 under $10,000	59,789	60,470	2,904,967	452,767	205,748	247,019	149,684	39,544	17,142
$10,000 under $20,000	118,957	120,212	7,504,329	1,753,365	700,488	1,052,877	1,001,419	113,305	160,586
$20,000 under $50,000	77,482	78,288	11,387,064	2,298,154	1,181,794	1,116,360	1,693,905	76,266	370,976
$50,000 under $100,000	11,473	11,914	5,045,812	757,803	476,120	281,683	619,826	11,433	200,464
$100,000 under $500,000	3,055	3,180	2,748,826	487,186	287,431	199,755	418,914	3,043	193,407
$500,000 under $1,000,000	57	60	108,809	38,244	20,244	18,000	32,588	57	18,338
$1,000,000 or more	15	15	32,494	28,710	5,385	23,325	23,667	15	15,252
Returns with no adjusted gross income	9,061	9,108	1,805,397	−131,914	−73,885	−58,029	—	69	366
Wholesale trade: Motor vehicles and automotive equipment									
Returns with and without adjusted gross income, total	**18,373**	**18,688**	**2,122,414**	**303,909**	**172,292**	**131,617**	**202,288**	**12,279**	**47,669**
Returns with adjusted gross income, total	17,709	18,022	1,979,952	309,675	176,407	133,268	202,288	12,279	47,669
$1 under $5,000	3,028	3,028	71,000	8,090	4,804	3,286	(*)	(*)	(*)
$5,000 under $10,000	3,441	3,441	176,364	27,798	13,287	14,511	9,567	2,360	1,320
$10,000 under $20,000	6,360	6,620	566,202	92,171	47,987	44,184	52,210	5,264	8,109
$20,000 under $50,000	4,195	4,195	811,971	127,781	73,712	54,069	94,466	3,966	21,162
$50,000 under $100,000	551	604	256,798	32,762	25,318	7,444	27,812	551	8,561
$100,000 under $500,000	133	133	96,336	20,015	10,435	9,580	17,295	133	8,046
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	664	666	142,462	−5,766	−4,115	−1,651	—	—	—
Wholesale trade: Lumber and construction materials									
Returns with and without adjusted gross income, total	**7,591**	**7,689**	**741,390**	**151,310**	**66,812**	**84,498**	**106,319**	**5,556**	**30,248**
Returns with adjusted gross income, total	7,340	7,434	703,970	152,743	68,167	84,576	106,319	5,551	30,183
$1 under $5,000	1,729	1,769	32,951	4,207	2,681	1,526	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	2,199	2,199	101,851	31,878	8,722	23,156	20,363	2,199	3,438
$20,000 under $50,000	1,840	1,840	282,664	59,648	32,379	27,269	43,661	1,833	9,735
$50,000 under $100,000	314	358	131,792	21,337	12,629	8,708	17,617	312	5,613
$100,000 under $500,000	144	154	96,536	25,179	8,876	16,303	21,223	144	10,602
$500,000 under $1,000,000	3	3	54	1,868	1	1,867	955	3	546
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	255	37,420	(*)	−1,355	(*)	—	(*)	(*)
Wholesale trade: Electrical goods									
Returns with and without adjusted gross income, total	**7,556**	**7,556**	**521,647**	**131,103**	**61,768**	**69,335**	**90,823**	**5,830**	**21,726**
Returns with adjusted gross income, total	7,276	7,276	510,881	135,352	64,397	70,955	90,823	5,830	21,726
$1 under $5,000	1,523	1,523	21,087	5,011	2,306	2,705	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	2,732	2,732	170,113	41,061	20,414	20,647	24,156	2,732	3,870
$20,000 under $50,000	1,765	1,765	166,934	49,685	22,710	26,975	36,726	1,655	7,489
$50,000 under $100,000	354	354	96,983	22,129	12,921	9,208	17,712	354	5,624
$100,000 under $500,000	74	74	42,398	10,424	5,901	4,523	9,380	74	4,127
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Wholesale trade: Hardware, plumbing, and heating equipment									
Returns with and without adjusted gross income, total	**7,851**	**7,851**	**538,961**	**141,839**	**83,619**	**58,220**	**96,919**	**6,328**	**23,565**
Returns with adjusted gross income, total	7,801	7,801	525,558	142,815	84,628	58,187	96,919	6,328	23,565
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	2,694	2,694	142,268	39,721	23,004	16,717	23,475	2,694	3,742
$20,000 under $50,000	1,634	1,634	226,745	54,076	38,754	15,322	40,090	1,633	9,353
$50,000 under $100,000	255	255	38,572	15,149	8,825	(*)	12,246	255	3,974
$100,000 under $500,000	108	108	40,200	15,635	6,829	8,806	13,663	98	5,362
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Wholesale trade: Farm machinery and equipment									
Returns with and without adjusted gross income, total	7,713	7,787	1,916,925	176,776	112,703	84,073	143,927	5,717	41,474
Returns with adjusted gross income, total	7,351	7,425	1,814,118	184,183	118,323	65,860	143,927	5,716	41,473
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,904	1,904	84,565	12,328	3,578	8,750	2,612	(*)	(*)
$10,000 under $20,000	1,365	1,386	260,702	21,226	12,060	9,166	15,068	1,351	2,396
$20,000 under $50,000	2,424	2,424	684,786	77,160	49,609	27,551	62,278	2,390	13,402
$50,000 under $100,000	517	561	422,391	35,288	28,819	6,469	31,129	517	9,591
$100,000 under $500,000	211	220	230,964	33,112	22,563	10,549	30,387	211	14,462
$500,000 under $1,000,000	4	4	5,484	2,399	987	1,412	2,217	4	1,389
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	362	362	102,807	−7,407	−5,620	−1,787	—	(*)	(*)
Wholesale trade: Other machinery, equipment, and supplies									
Returns with and without adjusted gross income, total	26,161	26,254	1,693,628	523,948	282,770	241,178	380,148	19,848	105,037
Returns with adjusted gross income, total	25,171	25,264	1,850,848	534,023	291,027	242,996	380,148	19,844	104,870
$1 under $5,000	4,099	4,099	150,934	11,857	7,977	3,880	(*)	(*)	(*)
$5,000 under $10,000	4,042	4,042	99,723	31,551	18,693	12,858	10,644	3,319	1,259
$10,000 under $20,000	8,955	8,994	353,509	135,971	58,771	77,200	81,598	8,196	12,395
$20,000 under $50,000	6,362	6,362	701,369	186,036	101,497	84,539	142,085	6,353	31,963
$50,000 under $100,000	1,229	1,279	307,262	80,251	58,325	21,926	68,552	1,219	21,907
$100,000 under $500,000	472	476	213,754	80,403	40,704	39,699	70,096	472	33,728
$500,000 under $1,000,000	12	12	24,297	7,954	5,060	2,894	6,827	12	3,591
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	990	990	42,780	−10,075	−8,257	−1,818	—	(*)	(*)
Wholesale trade: Other durable goods									
Returns with and without adjusted gross income, total	51,018	51,051	2,907,785	916,695	424,621	492,074	614,219	38,881	156,997
Returns with adjusted gross income, total	50,428	50,457	2,820,146	929,566	433,185	496,381	614,219	38,878	156,927
$1 under $5,000	9,549	9,549	135,898	22,786	7,484	15,302	1,891	(*)	(*)
$5,000 under $10,000	7,882	7,882	299,935	59,112	35,410	23,702	19,314	5,275	2,550
$10,000 under $20,000	18,612	18,612	612,380	279,144	101,575	177,569	159,894	17,907	26,383
$20,000 under $50,000	12,305	12,326	1,137,996	372,697	185,316	187,381	272,411	12,060	62,180
$50,000 under $100,000	1,721	1,721	414,467	115,644	70,716	44,928	90,651	1,721	30,120
$100,000 under $500,000	337	344	176,554	54,385	25,417	28,968	46,455	336	21,384
$500,000 under $1,000,000	13	14	19,109	9,799	4,207	5,592	8,599	13	4,823
$1,000,000 or more	9	9	23,807	15,999	3,060	12,939	15,004	9	9,311
Returns with no adjusted gross income	590	594	87,639	−12,871	−8,564	−4,307	—	(*)	(*)
Wholesale trade: Drugs, chemicals, and allied products									
Returns with and without adjusted gross income, total	12,131	12,441	437,377	203,875	50,049	153,826	123,166	10,564	28,801
Returns with adjusted gross income, total	12,127	12,437	428,130	204,293	50,459	153,834	123,166	10,564	28,801
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	5,930	6,240	145,332	87,449	13,204	74,245	46,278	5,930	7,372
$20,000 under $50,000	2,329	2,329	90,312	61,925	8,854	53,071	45,816	2,329	10,095
$50,000 under $100,000	378	378	67,843	24,499	13,805	10,694	19,050	378	6,173
$100,000 under $500,000	35	35	43,769	10,158	5,284	4,874	8,678	35	4,833
$500,000 under $1,000,000									
$1,000,000 or more									
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Wholesale trade: Apparel, piece goods, and notions									
Returns with and without adjusted gross income, total	15,743	15,743	881,808	295,593	185,028	110,565	194,964	13,772	46,193
Returns with adjusted gross income, total	15,695	15,695	881,573	298,589	187,070	111,519	194,964	13,772	46,193
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,978	2,978	78,927	22,480	7,265	15,215	5,196	(*)	(*)
$10,000 under $20,000	6,005	6,005	217,368	88,039	52,506	35,533	55,233	6,005	9,352
$20,000 under $50,000	4,570	4,570	336,959	133,943	90,571	43,372	96,294	4,570	21,529
$50,000 under $100,000	386	386	100,490	27,227	19,727	7,500	19,915	386	6,925
$100,000 under $500,000	139	139	95,675	19,470	13,200	6,270	15,482	139	6,814
$500,000 under $1,000,000	3	3	13,375	2,030	1,897	133	1,661	3	905
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Wholesale trade: Groceries and related products									
Returns with and without adjusted gross income, total	36,961	37,044	6,549,039	575,445	313,689	261,756	358,950	27,804	78,086
Returns with adjusted gross income, total	36,584	36,635	6,309,546	583,907	316,685	267,222	358,950	27,797	78,061
$1 under $5,000	3,995	3,995	262,079	11,298	5,254	6,044	(*)	—	—
$5,000 under $10,000	9,180	9,181	804,672	69,859	42,157	27,702	23,714	5,635	2,092
$10,000 under $20,000	15,748	15,753	2,199,981	225,553	119,889	105,664	123,148	14,539	18,101
$20,000 under $50,000	6,823	6,850	1,977,099	196,034	95,861	100,173	143,276	6,790	30,274
$50,000 under $100,000	615	624	653,163	41,800	29,364	12,436	36,087	610	12,410
$100,000 under $500,000	219	228	403,763	38,328	23,171	13,157	30,027	219	13,701
$500,000 under $1,000,000	4	4	8,789	3,035	989	2,046	2,413	4	1,483
$1,000,000 or more									
Returns with no adjusted gross income	397	409	239,493	−8,462	−2,996	−5,466	—	(*)	(*)

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Wholesale trade: Farm-product raw materials									
Returns with and without adjusted gross income, total	**11,954**	**11,999**	**4,981,767**	**176,663**	**55,524**	**121,139**	**141,179**	**6,940**	**37,550**
Returns with adjusted gross income, total	10,404	10,440	4,405,335	199,951	67,052	132,899	141,179	6,940	37,550
$1 under $5,000	2,554	2,557	432,883	5,621	−2,095	7,716	402	(*)	(*)
$5,000 under $10,000	1,940	1,942	335,658	13,835	1,451	12,384	4,940	990	397
$10,000 under $20,000	3,396	3,401	800,589	50,767	11,938	38,829	31,634	3,319	5,185
$20,000 under $50,000	1,816	1,839	1,629,205	56,005	28,259	27,746	43,746	1,583	8,128
$50,000 under $100,000	505	510	867,134	35,556	13,960	21,596	29,613	499	8,606
$100,000 under $500,000	188	188	338,715	32,006	13,370	18,636	26,778	188	12,177
$500,000 under $1,000,000	3	3	1,151	6,161	169	5,992	4,066	3	2,825
$1,000,000 or more									
Returns with no adjusted gross income	1,550	1,559	576,432	−23,288	−11,528	−11,760	—	—	—
Wholesale trade: Alcoholic beverages									
Returns with and without adjusted gross income, total	**3,067**	**3,116**	**838,027**	**85,056**	**49,540**	**35,516**	**66,263**	**2,374**	**21,816**
Returns with adjusted gross income, total	2,952	3,001	796,313	86,688	50,278	36,410	66,263	2,374	21,816
$1 under $5,000							—	—	—
$5,000 under $10,000	1,632	1,632	211,284	13,470	7,691	5,779	(*)	(*)	(*)
$10,000 under $20,000							(*)	(*)	(*)
$20,000 under $50,000	882	882	136,831	28,051	10,415	17,636	20,860	878	4,813
$50,000 under $100,000	269	318	230,686	20,148	12,467	7,681	16,868	269	5,841
$100,000 under $500,000	168	168	211,025	24,298	19,119	5,179	21,581	168	9,854
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Wholesale trade: Other nondurable goods									
Returns with and without adjusted gross income, total	**75,326**	**76,121**	**7,912,944**	**1,318,728**	**574,585**	**744,143**	**900,927**	**56,941**	**214,861**
Returns with adjusted gross income, total	72,665	73,446	7,416,205	1,353,197	595,223	757,974	900,927	56,896	214,841
$1 under $5,000	12,335	12,335	365,633	36,739	5,305	31,434	3,260	2,238	228
$5,000 under $10,000	13,007	13,453	632,967	99,158	42,877	56,281	37,449	8,666	4,115
$10,000 under $20,000	25,350	25,362	1,544,287	380,769	116,024	264,745	213,469	24,352	33,987
$20,000 under $50,000	18,439	18,674	2,808,907	536,344	242,110	294,234	396,908	18,124	83,032
$50,000 under $100,000	2,859	2,920	1,319,551	185,585	107,546	78,039	152,082	2,842	47,996
$100,000 under $500,000	662	688	724,668	104,342	76,894	27,448	89,646	661	40,863
$500,000 under $1,000,000	11	12	18,430	6,571	3,612	2,959	5,319	11	2,750
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	2,661	2,675	496,739	−34,469	−20,638	−13,831	—	(*)	(*)
Wholesale trade: Wholesalers not allocable									
Returns with and without adjusted gross income, total	**52,668**	**52,928**	**1,095,633**	**870,380**	**427,672**	**442,708**	**560,013**	**40,648**	**131,879**
Returns with adjusted gross income, total	51,567	51,827	1,091,373	888,260	431,656	456,604	560,013	40,644	131,861
$1 under $5,000	8,660	8,660	76,784	26,919	16,591	10,328	2,070	1,726	164
$5,000 under $10,000	8,797	8,797	92,075	65,224	19,377	45,847	19,424	5,840	2,370
$10,000 under $20,000	19,855	19,895	338,955	283,886	113,715	170,171	158,150	18,823	28,450
$20,000 under $50,000	12,378	12,598	395,286	366,507	201,747	164,760	260,771	12,378	58,852
$50,000 under $100,000	1,646	1,646	138,680	107,675	61,698	45,977	86,591	1,646	28,683
$100,000 under $500,000	228	228	46,365	36,117	17,868	18,249	31,281	228	14,293
$500,000 under $1,000,000	3	3	3,228	1,932	660	1,272	1,726	3	1,049
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,101	1,101	4,260	−17,880	−3,984	−13,896	—	(*)	(*)
Retail trade: Total									
Returns with and without adjusted gross income, total	**1,703,859**	**1,765,314**	**112,452,895**	**21,530,616**	**6,724,552**	**14,806,064**	**13,545,287**	**1,223,832**	**2,766,788**
Returns with adjusted gross income, total	1,615,144	1,667,536	105,418,890	22,194,962	7,208,697	14,986,265	13,545,287	1,223,733	2,766,199
$1 under $5,000	323,552	331,632	11,236,814	861,662	294,556	567,106	79,344	53,514	7,481
$5,000 under $10,000	393,608	405,411	18,684,206	2,953,976	949,022	2,004,954	1,121,646	292,018	136,550
$10,000 under $20,000	587,047	604,492	31,179,759	8,420,898	2,100,914	6,319,984	4,900,624	569,194	778,978
$20,000 under $50,000	283,565	296,072	34,172,087	7,810,560	2,991,895	4,818,665	5,683,203	281,712	1,201,180
$50,000 under $100,000	23,449	25,496	7,833,437	1,505,557	674,629	830,928	1,230,895	23,400	394,929
$100,000 under $500,000	3,852	4,349	2,215,513	581,186	189,335	391,851	483,397	3,826	218,070
$500,000 under $1,000,000	55	63	52,667	36,455	5,628	30,827	27,356	53	16,805
$1,000,000 or more	16	21	44,407	24,668	2,718	21,950	18,822	16	12,206
Returns with no adjusted gross income	88,715	97,778	7,034,005	−664,346	−484,145	−180,201	—	99	589
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Total									
Returns with and without adjusted gross income, total	**55,953**	**56,400**	**4,861,220**	**802,397**	**372,855**	**429,542**	**566,537**	**40,883**	**129,594**
Returns with adjusted gross income, total	51,734	52,181	4,412,904	848,379	395,051	453,328	566,537	40,879	129,509
$1 under $5,000	8,132	8,132	278,576	22,531	10,013	12,518	2,015	(*)	(*)
$5,000 under $10,000	13,098	13,147	630,636	96,315	20,998	75,317	35,952	9,382	4,100
$10,000 under $20,000	15,301	15,358	1,114,821	213,115	107,899	105,216	124,682	14,750	19,193
$20,000 under $50,000	13,506	13,765	1,750,284	378,040	192,947	185,093	287,847	13,502	62,439
$50,000 under $100,000	1,427	1,487	463,857	92,106	44,823	47,283	75,744	1,422	24,563
$100,000 under $500,000	266	288	159,561	43,551	17,477	26,074	38,789	266	17,999
$500,000 under $1,000,000	4	4	15,169	2,721	894	1,827	1,503	4	1,072
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,219	4,219	448,316	−45,982	−22,196	−23,786	—	(*)	(*)

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Building materials and supply stores									
Returns with and without adjusted gross income, total	**14,865**	**14,897**	**1,619,467**	**230,445**	**110,161**	**120,284**	**161,401**	**11,014**	**38,422**
Returns with adjusted gross income, total	13,855	13,887	1,436,370	240,388	117,860	122,528	161,401	11,010	38,337
$1 under $5,000	2,455	2,455	81,560	6,418	1,845	4,573	(*)	(*)	(*)
$5,000 under $10,000	3,022	3,022	187,576	22,008	6,164	15,844	9,009	2,694	1,079
$10,000 under $20,000	4,296	4,296	364,845	61,772	30,054	31,718	34,139	3,913	4,936
$20,000 under $50,000	3,675	3,675	551,417	110,419	58,447	51,972	83,072	3,671	17,998
$50,000 under $100,000	293	303	139,301	19,252	10,109	9,143	16,204	289	5,214
$100,000 under $500,000	113	135	99,970	19,593	10,365	9,228	17,541	113	8,533
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,010	1,010	183,097	−9,943	−7,699	−2,244	—	(*)	(*)
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Hardware stores									
Returns with and without adjusted gross income, total	**22,159**	**22,448**	**1,904,399**	**349,619**	**214,224**	**135,395**	**251,782**	**17,628**	**54,783**
Returns with adjusted gross income, total	21,053	21,342	1,835,968	365,506	220,208	145,298	251,782	17,628	54,783
$1 under $5,000	2,450	2,450	117,449	6,992	2,497	4,495	(*)	—	—
$5,000 under $10,000	3,857	3,857	150,855	28,037	12,422	15,615	11,195	2,932	1,395
$10,000 under $20,000	7,345	7,395	558,777	102,774	68,395	34,379	61,918	7,295	9,558
$20,000 under $50,000	6,776	6,975	815,499	182,322	111,719	70,603	139,917	6,776	30,111
$50,000 under $100,000	558	598	166,554	34,679	21,733	12,946	29,629	558	9,821
$100,000 under $500,000	67	67	26,834	10,702	3,442	7,260	9,077	67	3,898
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,106	1,106	68,431	−15,887	−5,984	−9,903	—	—	—
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Retail nurseries and garden supply stores									
Returns with and without adjusted gross income, total	**14,652**	**14,652**	**550,952**	**174,354**	**31,238**	**143,116**	**116,233**	**9,377**	**26,262**
Returns with adjusted gross income, total	13,030	13,030	460,735	183,299	33,946	149,353	116,233	9,377	26,262
$1 under $5,000	2,258	2,258	11,734	5,244	663	4,581	(*)	(*)	(*)
$5,000 under $10,000	4,981	4,981	95,584	37,843	3,027	34,816	13,726	2,746	1,420
$10,000 under $20,000	2,886	2,886	134,894	39,599	3,828	35,771	25,022	2,771	4,179
$20,000 under $50,000	2,452	2,452	109,700	66,267	14,276	51,991	50,250	2,452	11,028
$50,000 under $100,000	404	404	88,153	25,361	9,286	16,075	18,951	404	5,857
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,622	1,622	(*)	−8,945	−2,708	−6,237	—	—	—
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Mobile home dealers									
Returns with and without adjusted gross income, total	**4,297**	**4,403**	**786,402**	**48,878**	**17,232**	**31,645**	**37,850**	**2,884**	**10,293**
Returns with adjusted gross income, total	3,816	3,922	679,831	60,085	23,037	37,048	37,850	2,884	10,293
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,238	1,287	196,621	8,427	−615	9,042	(*)	(*)	(*)
$10,000 under $20,000	774	781	56,304	8,970	5,622	3,348	3,608	(*)	(*)
$20,000 under $50,000	613	663	273,668	19,431	8,505	10,926	14,878	613	3,362
$50,000 under $100,000	182	182	69,849	13,314	3,695	9,619	11,419	181	3,677
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	481	481	106,571	−11,207	−5,805	−5,402	—	—	—
Retail trade: General merchandise stores: Total									
Returns with and without adjusted gross income, total	**32,694**	**32,964**	**2,686,621**	**370,079**	**171,050**	**199,029**	**235,152**	**20,511**	**49,775**
Returns with adjusted gross income, total	31,218	31,484	2,612,453	382,429	178,530	203,899	235,152	20,511	49,775
$1 under $5,000	9,509	9,509	394,122	25,642	12,141	13,501	1,791	(*)	(*)
$5,000 under $10,000	8,257	8,257	584,939	60,783	31,065	29,718	21,931	5,972	2,416
$10,000 under $20,000	7,905	7,907	574,203	109,422	34,647	74,775	71,767	7,878	12,148
$20,000 under $50,000	5,112	5,348	873,071	147,621	82,610	65,011	108,620	5,112	22,719
$50,000 under $100,000	350	372	130,662	23,295	11,844	11,451	17,419	340	5,682
$100,000 under $500,000	81	87	46,464	11,187	5,211	5,976	9,511	80	3,991
$500,000 under $1,000,000	4	4	8,992	4,479	1,012	3,467	4,113	4	2,718
$1,000,000 or more									
Returns with no adjusted gross income	1,476	1,480	74,168	−12,350	−7,480	−4,870	—	—	—
Retail trade: General merchandise stores: Variety stores									
Returns with and without adjusted gross income, total	**8,822**	**9,060**	**814,538**	**120,336**	**61,501**	**58,835**	**76,925**	**5,920**	**16,204**
Returns with adjusted gross income, total	8,363	8,601	805,497	121,882	63,798	58,084	76,925	5,920	16,204
$1 under $5,000	2,154	2,154	64,810	5,806	2,451	3,355	(*)	(*)	(*)
$5,000 under $10,000	1,958	1,958	183,928	15,659	8,158	7,501	5,471	(*)	(*)
$10,000 under $20,000	1,924	1,926	145,486	26,523	7,500	19,023	17,964	1,923	3,229
$20,000 under $50,000	2,239	2,475	376,528	66,793	40,690	26,103	47,016	2,239	9,923
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: General merchandise stores: Other general merchandise stores									
Returns with and without adjusted gross income, total	**23,873**	**23,904**	**1,872,083**	**249,844**	**109,549**	**140,295**	**158,318**	**14,592**	**33,609**
Returns with adjusted gross income, total	22,856	22,883	1,806,956	260,648	114,732	145,916	158,318	14,592	33,609
$1 under $5,000	7,355	7,355	329,312	19,836	9,690	10,146	(*)	(*)	(*)
$5,000 under $10,000	6,299	6,299	401,011	45,124	22,907	22,217	16,460	4,611	1,761
$10,000 under $20,000	5,981	5,981	428,715	82,899	27,147	55,752	53,803	5,955	8,919
$20,000 under $50,000	2,873	2,873	496,543	80,828	41,920	38,908	61,604	2,873	12,796
$50,000 under $100,000	285	307	105,675	19,081	8,045	11,036	13,693	275	4,382
$100,000 under $500,000	59	64	36,708	8,401	4,011	4,390	7,223	58	2,948
$500,000 under $1,000,000	4	4	8,992	4,479	1,012	3,467	4,113	4	2,718
$1,000,000 or more									
Returns with no adjusted gross income	1,017	1,021	65,127	−10,804	−5,183	−5,621	—	—	—
Retail trade: Food stores: Total									
Returns with and without adjusted gross income, total	**175,343**	**178,195**	**21,632,420**	**1,941,544**	**991,989**	**949,555**	**1,212,448**	**111,268**	**248,646**
Returns with adjusted gross income, total	166,336	169,150	20,412,339	2,012,165	1,045,871	966,294	1,212,448	111,268	248,646
$1 under $5,000	47,810	48,419	2,720,622	123,002	45,879	77,123	8,819	7,051	753
$5,000 under $10,000	44,283	44,312	3,472,174	327,633	165,090	162,543	119,796	32,095	13,718
$10,000 under $20,000	46,633	47,878	5,422,575	650,056	321,574	328,482	380,269	45,037	57,568
$20,000 under $50,000	24,757	25,382	6,450,072	691,289	390,454	300,835	518,511	24,236	109,822
$50,000 under $100,000	2,466	2,709	1,861,294	157,684	98,637	59,047	131,633	2,462	42,192
$100,000 under $500,000	380	443	478,609	55,126	23,874	31,252	47,699	380	20,989
$500,000 under $1,000,000	7	7	6,993	7,375	363	7,012	5,721	7	3,604
$1,000,000 or more									
Returns with no adjusted gross income	9,007	9,045	1,220,081	−70,621	−53,882	−16,739	—	—	—
Retail trade: Food stores: Grocery stores									
Returns with and without adjusted gross income, total	**123,520**	**125,852**	**17,774,918**	**1,333,100**	**704,982**	**628,118**	**844,973**	**78,049**	**175,359**
Returns with adjusted gross income, total	116,702	118,996	16,720,772	1,387,513	750,064	637,449	844,973	78,049	175,359
$1 under $5,000	34,117	34,547	2,096,435	87,380	31,115	56,265	6,078	4,813	522
$5,000 under $10,000	33,654	33,683	3,053,846	248,521	128,122	121,399	92,123	25,255	10,291
$10,000 under $20,000	30,645	31,614	4,163,511	426,302	211,963	214,339	256,213	29,759	38,212
$20,000 under $50,000	16,066	16,643	5,346,813	455,976	277,431	178,545	347,721	16,003	74,986
$50,000 under $100,000	1,954	2,180	1,642,887	124,305	83,915	40,390	104,187	1,953	33,099
$100,000 under $500,000	259	322	410,287	36,654	17,155	19,499	32,930	259	14,645
$500,000 under $1,000,000	7	7	6,993	7,375	363	7,012	5,721	7	3,604
$1,000,000 or more									
Returns with no adjusted gross income	6,818	6,856	1,054,146	−54,413	−45,082	−9,331	—	—	—
Retail trade: Food stores: Meat and fish markets, including freezer provisioners									
Returns with and without adjusted gross income, total	**11,244**	**11,277**	**1,345,685**	**141,339**	**70,523**	**70,816**	**90,370**	**7,751**	**19,503**
Returns with adjusted gross income, total	10,496	10,529	1,282,946	145,303	73,869	71,434	90,370	7,751	19,503
$1 under $5,000	3,108	3,128	185,404	7,962	5,223	2,759	(*)	(*)	(*)
$5,000 under $10,000	1,334	1,334	120,252	10,249	8,181	(*)	3,234	(*)	(*)
$10,000 under $20,000	4,401	4,401	544,801	68,121	29,350	38,771	40,022	4,277	6,574
$20,000 under $50,000	1,403	1,403	273,548	40,661	19,147	21,514	30,884	1,393	7,001
$50,000 under $100,000	226	241	130,185	14,823	10,156	4,667	12,260	225	4,167
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Food stores: Fruit stores and vegetable markets									
Returns with and without adjusted gross income, total	**8,659**	**8,768**	**546,371**	**69,983**	**34,832**	**35,151**	**37,196**	**4,751**	**6,911**
Returns with adjusted gross income, total	8,348	8,457	502,666	71,389	35,736	35,653	37,196	4,751	6,911
$1 under $5,000	3,288	3,397	124,943	7,278	1,102	6,176	(*)	—	—
$5,000 under $10,000	2,027	2,027	99,553	15,075	13,173	1,902	7,586	1,718	1,061
$10,000 under $20,000	2,475	2,475	189,922	32,182	18,635	13,547	15,716	2,475	2,116
$20,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Food stores: Candy, nut, and confectionery stores									
Returns with and without adjusted gross income, total	**6,771**	**6,771**	**216,681**	**62,665**	**7,650**	**55,015**	**37,402**	**3,399**	**7,490**
Returns with adjusted gross income, total	6,156	6,156	198,344	66,935	13,296	53,639	37,402	3,399	7,490
$1 under $5,000	2,364	2,364	77,039	5,858	4,944	914	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	2,170	2,170	79,411	28,648	7,500	21,148	(*)	(*)	(*)
$20,000 under $50,000	857	857	34,449	27,264	1,823	25,441	19,876	857	4,692
$50,000 under $100,000	—	—	—	—	—	—	—	—	—
$100,000 under $500,000	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Food stores: Retail bakeries									
Returns with and without adjusted gross income, total	14,565	14,565	1,017,863	192,539	129,566	62,973	115,568	10,441	22,007
Returns with adjusted gross income, total	14,322	14,322	988,608	193,798	130,047	63,751	115,568	10,441	22,007
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	4,237	4,237	138,654	30,427	12,703	17,724	9,703	(*)	(*)
$10,000 under $20,000	4,770	4,770	270,418	62,858	39,345	23,513	35,355	4,770	5,692
$20,000 under $50,000	3,085	3,085	474,124	85,712	63,782	21,930	61,064	2,975	12,248
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Food stores: Other food stores									
Returns with and without adjusted gross income, total	10,912	10,962	730,902	147,283	44,436	102,847	90,435	7,205	18,010
Returns with adjusted gross income, total	10,640	10,690	718,803	152,592	42,859	109,733	90,435	7,205	18,010
$1 under $5,000	2,821	2,871	178,983	9,068	−2,548	11,616	(*)	(*)	(*)
$5,000 under $10,000	2,266	2,266	52,424	17,196	3,882	13,314	6,265	(*)	(*)
$10,000 under $20,000	2,448	2,448	174,512	34,819	14,781	20,038	17,460	2,172	2,504
$20,000 under $50,000	2,942	2,942	253,092	76,323	25,072	51,251	55,332	2,604	10,699
$50,000 under $100,000	114	114	(*)	8,051	636	7,415	5,910	114	2,031
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Automotive dealers and service stations: Total									
Returns with and without adjusted gross income, total	247,344	252,864	37,498,034	3,062,862	1,655,803	1,407,059	1,950,254	170,099	395,662
Returns with adjusted gross income, total	231,600	236,437	35,383,636	3,204,073	1,775,250	1,428,823	1,950,254	170,084	395,573
$1 under $5,000	43,376	43,550	3,190,535	123,745	65,465	58,280	10,545	6,496	1,061
$5,000 under $10,000	61,948	63,617	6,471,775	466,123	240,483	225,550	169,468	42,226	19,575
$10,000 under $20,000	80,724	81,962	11,867,578	1,155,926	623,940	531,986	660,356	75,915	103,963
$20,000 under $50,000	41,660	43,067	11,224,884	1,149,298	706,303	442,995	856,603	41,570	179,568
$50,000 under $100,000	3,323	3,595	2,025,387	214,516	110,929	103,587	175,740	3,312	55,128
$100,000 under $500,000	556	633	592,706	83,683	27,407	56,276	70,108	552	31,330
$500,000 under $1,000,000	10	10	10,328	6,172	886	5,286	4,928	10	3,050
$1,000,000 or more	3	3	443	4,710	−143	4,853	2,506	3	1,898
Returns with no adjusted gross income	15,744	16,427	2,114,398	−141,211	−119,447	−21,764	—	(*)	(*)
Retail trade: Automotive dealers and service stations: New and used car dealers									
Returns with and without adjusted gross income, total	11,831	11,850	4,104,335	194,975	94,180	100,795	150,784	8,662	38,120
Returns with adjusted gross income, total	10,792	10,811	3,867,266	213,008	106,392	106,616	150,784	8,662	38,120
$1 under $5,000	733	733	121,381	1,952	1,248	704	(*)	(*)	(*)
$5,000 under $10,000	2,697	2,697	383,021	20,344	7,670	12,674	6,995	1,409	711
$10,000 under $20,000	3,826	3,826	652,915	52,495	10,588	41,907	31,748	3,726	5,320
$20,000 under $50,000	2,884	2,889	1,647,564	81,289	51,388	29,901	64,237	2,874	14,080
$50,000 under $100,000	512	522	768,413	35,727	24,865	10,862	30,271	512	9,922
$100,000 under $500,000	138	142	285,911	19,923	9,948	9,975	16,388	138	7,394
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,039	1,039	237,069	−18,033	−12,212	−5,821	—	—	—
Retail trade: Automotive dealers and service stations: Used car dealers									
Returns with and without adjusted gross income, total	37,334	37,337	3,337,223	359,498	117,686	241,812	227,027	22,070	44,245
Returns with adjusted gross income, total	33,419	33,422	2,924,781	389,313	148,947	240,366	227,027	22,070	44,245
$1 under $5,000	8,476	8,476	432,576	25,087	15,456	9,631	2,945	(*)	(*)
$5,000 under $10,000	10,327	10,329	677,354	75,313	25,413	49,900	24,358	6,256	2,594
$10,000 under $20,000	9,159	9,159	879,973	128,455	49,407	79,048	78,337	8,670	12,813
$20,000 under $50,000	5,100	5,100	783,005	132,186	46,052	86,134	98,140	5,100	20,411
$50,000 under $100,000	329	330	132,617	22,271	10,854	11,417	18,508	329	5,709
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	3	3	159	2,870	−46	2,716	1,669	3	1,030
$1,000,000 or more									
Returns with no adjusted gross income	3,915	3,915	412,442	−29,815	−31,061	1,246	—	—	—
Retail trade: Automotive dealers and service stations: Auto and home supply stores									
Returns with and without adjusted gross income, total	24,264	24,312	2,495,482	371,463	190,229	181,234	248,478	18,044	54,910
Returns with adjusted gross income, total	22,713	22,757	2,337,228	382,496	200,688	181,808	248,478	18,044	54,910
$1 under $5,000	3,201	3,201	127,666	9,240	5,598	3,642	(*)	(*)	(*)
$5,000 under $10,000	3,509	3,509	246,808	28,195	12,124	16,071	9,138	2,332	1,189
$10,000 under $20,000	10,084	10,084	770,441	144,792	58,875	85,917	81,658	9,420	13,218
$20,000 under $50,000	5,408	5,424	984,904	157,085	102,693	54,392	119,713	5,408	25,485
$50,000 under $100,000	422	426	133,987	28,609	13,364	15,245	24,439	422	8,350
$100,000 under $500,000	88	112	73,409	13,234	8,038	5,196	12,084	88	5,825
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,551	1,555	158,254	−11,033	−10,459	−574	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Automotive dealers and service stations: Gasoline service stations									
Returns with and without adjusted gross income, total	**157,889**	**161,559**	**26,130,458**	**1,899,753**	**1,207,891**	**691,862**	**1,162,882**	**110,103**	**221,836**
Returns with adjusted gross income, total	150,280	153,588	24,936,539	1,970,843	1,256,378	714,465	1,162,882	110,103	221,836
$1 under $5,000	27,840	27,960	2,339,791	78,828	43,616	35,212	6,799	4,162	654
$5,000 under $10,000	43,386	44,665	4,908,922	327,503	193,767	133,736	122,554	30,081	14,450
$10,000 under $20,000	51,831	52,717	9,248,875	743,061	488,396	254,665	421,126	48,721	85,413
$20,000 under $50,000	25,570	26,328	7,395,993	697,851	476,886	220,965	512,483	25,491	106,665
$50,000 under $100,000	1,455	1,681	842,081	89,422	45,861	43,561	72,939	1,454	22,400
$100,000 under $500,000	193	232	198,947	30,141	7,821	22,320	25,031	189	10,774
$500,000 under $1,000,000	5	5	1,930	4,037	31	4,006	1,950	5	1,480
$1,000,000 or more									
Returns with no adjusted gross income	7,609	7,971	1,193,919	−71,090	−48,487	−22,603	—	—	—
Retail trade: Automotive dealers and service stations: Other aircraft, marine, and automotive dealers									
Returns with and without adjusted gross income, total	**17,796**	**17,806**	**1,430,536**	**255,641**	**45,617**	**210,024**	**179,357**	**12,316**	**40,451**
Returns with adjusted gross income, total	15,853	15,859	1,317,822	275,751	62,845	212,906	179,357	12,301	40,362
$1 under $5,000	3,180	3,180	169,121	8,864	−453	9,317	(*)	(*)	(*)
$5,000 under $10,000	2,417	2,417	255,670	17,980	1,489	16,491	6,990	2,229	680
$10,000 under $20,000	6,176	6,176	315,374	91,286	16,674	74,612	49,729	5,730	7,500
$20,000 under $50,000	3,322	3,326	413,418	97,731	29,284	68,447	74,907	3,321	15,573
$50,000 under $100,000	634	636	148,289	40,262	15,985	24,277	31,194	624	9,217
$100,000 under $500,000	122	122	15,342	18,072	−211	18,283	14,532	122	6,436
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,943	1,947	112,714	−20,110	−17,228	−2,882	—	(*)	(*)
Retail trade: Apparel and accessory stores: Total									
Returns with and without adjusted gross income, total	**60,455**	**61,806**	**3,870,729**	**871,857**	**366,657**	**505,200**	**612,385**	**42,286**	**149,547**
Returns with adjusted gross income, total	55,538	56,775	3,609,085	927,088	395,897	531,191	612,385	42,286	149,547
$1 under $5,000	11,313	11,572	225,225	31,697	2,276	29,419	2,915	(*)	(*)
$5,000 under $10,000	11,743	11,777	356,454	88,440	28,151	60,289	34,229	8,866	4,430
$10,000 under $20,000	18,000	18,220	905,056	248,934	87,644	161,290	143,616	17,252	23,541
$20,000 under $50,000	11,831	12,374	1,544,416	358,859	192,209	166,650	264,061	11,830	60,643
$50,000 under $100,000	2,332	2,495	470,453	148,143	69,573	78,570	124,078	2,332	39,944
$100,000 under $500,000	318	336	107,479	49,065	16,043	33,022	41,746	318	19,489
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	4,917	5,031	261,644	−55,231	−29,240	−25,991	—	—	—
Retail trade: Apparel and accessory stores: Men's and boy's clothing and furnishings stores									
Returns with and without adjusted gross income, total	**5,003**	**5,265**	**637,066**	**112,325**	**68,793**	**43,532**	**84,780**	**4,069**	**22,506**
Returns with adjusted gross income, total	4,700	4,962	621,975	116,434	70,115	46,319	84,780	4,069	22,506
$1 under $5,000								—	—
$5,000 under $10,000	2,306	2,306	161,151	25,122	10,980	14,142	13,704	1,675	2,055
$10,000 under $20,000									
$20,000 under $50,000	2,058	2,276	367,131	64,952	43,875	21,077	49,133	2,058	12,054
$50,000 under $100,000	298	342	74,455	19,916	12,129	7,787	16,895	298	5,963
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Apparel and accessory stores: Women's *ready—to—wear* stores									
Returns with and without adjusted gross income, total	**14,830**	**14,840**	**1,200,899**	**245,420**	**101,722**	**143,698**	**186,761**	**10,456**	**47,246**
Returns with adjusted gross income, total	13,373	13,383	1,110,226	263,762	112,471	151,291	186,761	10,456	47,246
$1 under $5,000	2,479	2,479	77,282	7,274	−5,729	13,003	(*)	(*)	(*)
$5,000 under $10,000	2,608	2,608	77,185	17,499	3,321	14,178	6,538	1,944	941
$10,000 under $20,000	3,289	3,289	272,255	45,882	22,998	22,884	28,856	3,289	4,819
$20,000 under $50,000	4,054	4,054	496,058	126,296	65,885	60,411	94,812	4,053	22,204
$50,000 under $100,000	829	829	158,745	50,480	21,304	29,176	42,304	829	13,068
$100,000 under $500,000	114	124	28,701	16,331	4,692	11,639	14,018	114	6,188
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,457	1,457	90,673	−18,342	−10,749	−7,593	—	—	—
Retail trade: Apparel and accessory stores: Women's accessory and specialty stores									
Returns with and without adjusted gross income, total	**4,174**	**4,174**	**65,558**	**55,929**	**−144**	**56,073**	**33,589**	**2,704**	**7,238**
Returns with adjusted gross income, total	4,081	4,081	60,646	59,759	2,601	57,158	33,589	2,704	7,238
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	2,191	2,191	20,537	31,769	1,103	30,666	17,227	1,983	2,817
$20,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Apparel and accessory stores: Family clothing stores									
Returns with and without adjusted gross income, total	11,193	11,404	624,119	166,393	55,468	110,925	113,060	8,581	28,711
Returns with adjusted gross income, total	10,677	10,888	597,452	170,769	57,474	113,295	113,060	8,581	28,711
$1 under $5,000	2,824	2,824	56,662	8,599	4,185	4,414	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	2,941	2,941	60,751	36,367	−3,683	40,050	19,838	2,893	3,209
$20,000 under $50,000	2,128	2,335	249,721	61,117	30,174	30,943	44,592	2,128	9,511
$50,000 under $100,000	529	529	117,036	36,013	17,644	18,369	29,899	529	9,911
$100,000 under $500,000	(*)	55	(*)	(*)	3,045	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Apparel and accessory stores: Shoe stores									
Returns with and without adjusted gross income, total	9,363	9,617	736,267	106,460	72,618	33,842	66,907	6,081	14,380
Returns with adjusted gross income, total	8,404	8,658	682,602	114,007	78,482	35,525	66,907	6,081	14,380
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,602	2,636	58,838	20,141	7,008	13,133	6,883	(*)	(*)
$10,000 under $20,000	2,881	2,991	281,455	39,962	32,800	7,162	20,905	2,393	3,327
$20,000 under $50,000	1,285	1,395	244,217	37,621	27,933	9,688	27,939	1,285	6,124
$50,000 under $100,000	164	164	58,120	12,242	9,567	2,675	10,696	164	4,184
$100,000 under $500,000	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Apparel and accessory stores: Other apparel and accessory stores									
Returns with and without adjusted gross income, total	15,136	15,163	585,384	175,249	51,624	113,625	124,342	9,494	29,671
Returns with adjusted gross income, total	13,433	13,460	514,748	195,132	68,178	126,954	124,342	9,494	29,671
$1 under $5,000	2,983	2,983	44,671	8,035	4,020	4,015	(*)	—	—
$5,000 under $10,000	3,237	3,237	60,358	25,150	6,234	18,916	10,308	2,281	1,459
$10,000 under $20,000	4,946	4,946	156,084	68,536	22,457	46,079	40,779	4,946	6,859
$20,000 under $50,000	1,691	1,695	158,801	50,254	21,532	28,722	36,195	1,691	8,156
$50,000 under $100,000	517	536	80,756	33,259	12,095	21,164	27,857	517	8,836
$100,000 under $500,000	59	63	15,078	9,898	1,840	8,058	8,852	59	4,361
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,703	1,703	70,636	−19,883	−6,554	−13,329	—	—	—
Retail trade: Furniture and home furnishings stores: Total									
Returns with and without adjusted gross income, total	100,175	100,688	6,596,420	1,335,710	518,375	817,335	845,937	73,480	184,817
Returns with adjusted gross income, total	94,393	94,671	6,173,563	1,385,854	553,220	832,634	845,937	73,470	184,812
$1 under $5,000	18,784	18,818	685,287	49,144	21,488	27,656	4,673	3,168	457
$5,000 under $10,000	22,867	22,980	1,042,768	171,101	67,093	104,008	65,469	17,985	7,938
$10,000 under $20,000	31,529	31,539	1,611,365	444,535	142,850	301,685	242,943	31,115	37,041
$20,000 under $50,000	18,954	19,063	2,168,631	537,107	242,223	294,884	384,592	18,947	93,950
$50,000 under $100,000	1,940	1,941	525,159	128,762	62,501	66,261	102,136	1,936	33,017
$100,000 under $500,000	309	317	121,542	46,925	15,279	31,646	39,284	309	18,171
$500,000 under $1,000,000	10	13	18,811	8,280	1,786	6,494	6,840	10	4,238
$1,000,000 or more									
Returns with no adjusted gross income	5,782	6,017	422,857	−50,144	−34,845	−15,299	—	(*)	(*)
Retail trade: Furniture and home furnishings stores: Furniture stores									
Returns with and without adjusted gross income, total	27,897	28,030	2,242,619	406,528	182,268	224,262	271,007	19,290	56,744
Returns with adjusted gross income, total	25,095	25,222	2,027,831	427,887	210,216	217,671	271,007	19,290	56,744
$1 under $5,000	5,889	5,889	162,068	17,012	3,322	13,690	2,194	(*)	(*)
$5,000 under $10,000	3,768	3,768	245,813	26,594	9,291	17,303	9,226	2,336	896
$10,000 under $20,000	8,631	8,641	478,310	125,305	49,951	75,354	70,401	8,602	11,276
$20,000 under $50,000	5,768	5,877	839,902	170,441	108,295	62,146	118,434	5,768	26,956
$50,000 under $100,000	884	884	248,628	64,106	32,251	31,855	50,148	884	17,600
$100,000 under $500,000	151	159	52,748	21,863	7,093	14,770	18,350	151	8,453
$500,000 under $1,000,000	4	4	362	2,566	13	2,553	2,254	4	1,349
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,802	2,808	214,788	−21,359	−27,950	6,591	—	—	—
Retail trade: Furniture and home furnishings stores: Home furnishings, except appliances									
Returns with and without adjusted gross income, total	30,623	30,623	1,460,811	420,441	137,038	283,403	257,449	23,376	54,919
Returns with adjusted gross income, total	29,256	29,256	1,395,600	438,221	140,825	297,396	257,449	23,366	54,914
$1 under $5,000	5,462	5,462	206,324	15,122	3,672	11,450	1,646	(*)	(*)
$5,000 under $10,000	6,592	6,592	232,341	52,435	22,194	30,241	18,547	4,925	2,364
$10,000 under $20,000	10,744	10,744	383,073	147,669	35,952	111,717	76,005	10,699	11,257
$20,000 under $50,000	5,660	5,660	396,839	160,571	56,897	103,674	112,167	5,653	23,861
$50,000 under $100,000	696	696	166,700	43,581	20,500	23,081	34,060	692	10,032
$100,000 under $500,000	99	99	10,280	16,147	1,624	14,523	12,815	99	5,863
$500,000 under $1,000,000	3	3	43	2,696	−14	2,710	2,209	3	1,361
$1,000,000 or more									
Returns with no adjusted gross income	1,367	1,367	65,211	−17,780	−3,787	−13,993	—	(*)	(*)

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Furniture and home furnishings stores: Household appliance stores									
Returns with and without adjusted gross income, total	**9,645**	**9,679**	**933,652**	**124,625**	**68,756**	**55,869**	**79,466**	**7,331**	**16,002**
Returns with adjusted gross income, total	9,553	9,587	920,792	127,896	69,758	58,138	79,466	7,331	16,002
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
$5,000 under $10,000	3,298	3,298	149,264	22,655	13,528	9,127	9,387	2,538	1,086
$10,000 under $20,000	2,914	2,914	312,261	43,810	22,320	21,490	22,581	2,880	3,400
$20,000 under $50,000	1,879	1,879	369,092	55,059	30,673	24,386	45,166	1,879	10,469
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Furniture and home furnishings stores: Radio, television, and music stores									
Returns with and without adjusted gross income, total	**32,240**	**32,356**	**1,959,338**	**381,927**	**130,315**	**251,612**	**238,067**	**23,484**	**47,170**
Returns with adjusted gross income, total	30,490	30,606	1,829,340	391,909	132,421	259,488	238,067	23,484	47,170
$1 under $5,000	6,005	6,005	265,289	13,791	12,124	1,667	(*)	(*)	(*)
$5,000 under $10,000	9,209	9,322	415,350	69,417	22,080	47,337	28,309	8,186	3,592
$10,000 under $20,000	9,240	9,240	437,721	127,751	34,627	93,124	73,956	6,934	11,108
$20,000 under $50,000	5,647	5,647	562,798	151,036	46,358	104,678	108,825	5,647	22,664
$50,000 under $100,000	333	333	86,036	19,010	9,329	9,681	16,105	333	4,680
$100,000 under $500,000	54	54	43,988	8,393	6,117	2,276	7,662	54	3,657
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,750	1,750	129,998	−9,982	−2,106	−7,876	—	—	—
Retail trade: Eating and drinking places: Total									
Returns with and without adjusted gross income, total	**255,666**	**265,979**	**15,482,698**	**2,674,374**	**1,052,745**	**1,621,629**	**1,688,421**	**155,529**	**331,011**
Returns with adjusted gross income, total	230,511	237,387	13,964,414	2,830,471	1,171,484	1,658,987	1,688,421	155,473	330,610
$1 under $5,000	57,432	58,876	1,783,531	146,405	52,461	93,944	12,624	8,533	1,019
$5,000 under $10,000	64,046	65,392	3,163,183	469,754	197,495	272,259	169,336	42,306	18,792
$10,000 under $20,000	75,380	77,226	4,349,522	1,072,372	383,457	688,915	633,567	71,592	96,313
$20,000 under $50,000	30,075	31,831	3,636,901	859,895	415,373	444,522	637,871	29,479	131,621
$50,000 under $100,000	3,004	3,353	714,497	192,285	81,740	110,545	160,752	2,994	49,441
$100,000 under $500,000	564	698	309,832	80,854	40,863	39,991	68,817	560	30,378
$500,000 under $1,000,000	7	7	5,198	5,077	237	4,840	2,674	6	1,580
$1,000,000 or more	3	4	1,750	3,829	−142	3,971	2,780	3	1,466
Returns with no adjusted gross income	25,155	28,592	1,518,284	−156,097	−118,739	−37,358	—	(*)	(*)
Retail trade: Eating and drinking places: Eating places									
Returns with and without adjusted gross income, total	**179,495**	**185,460**	**11,513,706**	**1,933,288**	**760,156**	**1,173,132**	**1,206,475**	**110,229**	**240,530**
Returns with adjusted gross income, total	161,716	165,152	10,337,211	2,040,663	842,202	1,198,461	1,206,475	110,177	240,203
$1 under $5,000	37,970	38,449	1,216,274	99,385	31,868	67,517	7,382	5,687	638
$5,000 under $10,000	47,395	48,195	2,298,650	349,214	145,843	203,371	124,133	31,356	13,342
$10,000 under $20,000	51,581	52,172	3,129,154	734,782	254,928	479,834	422,781	48,904	62,919
$20,000 under $50,000	21,776	22,940	2,760,811	614,681	303,496	311,185	451,405	21,251	91,957
$50,000 under $100,000	2,447	2,745	632,718	158,873	69,671	89,202	131,953	2,437	40,743
$100,000 under $500,000	538	641	292,704	75,456	36,291	39,165	63,952	534	27,902
$500,000 under $1,000,000	6	6	5,150	4,463	247	4,216	2,089	5	1,236
$1,000,000 or more	3	4	1,750	3,829	−142	3,971	2,780	3	1,466
Returns with no adjusted gross income	17,779	20,308	1,176,495	−107,375	−82,046	−25,329	—	(*)	(*)
Retail trade: Eating and drinking places: Drinking places									
Returns with and without adjusted gross income, total	**77,715**	**80,519**	**3,968,992**	**752,456**	**292,589**	**459,867**	**489,301**	**45,877**	**92,218**
Returns with adjusted gross income, total	70,001	72,235	3,627,203	804,087	329,282	474,805	489,301	45,873	92,144
$1 under $5,000	19,812	20,427	567,257	48,135	20,593	27,542	5,282	2,846	381
$5,000 under $10,000	16,910	17,197	864,533	122,204	51,652	70,552	45,209	10,950	5,450
$10,000 under $20,000	24,305	25,054	1,220,368	343,978	128,529	215,449	214,040	23,194	33,810
$20,000 under $50,000	8,329	8,891	876,090	246,243	111,677	134,566	187,184	8,238	39,706
$50,000 under $100,000	608	608	81,779	36,346	12,069	24,277	31,059	608	9,509
$100,000 under $500,000	36	57	17,128	6,567	4,572	1,995	5,942	36	2,944
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	7,714	8,284	341,789	−51,631	−36,693	−14,938	—	(*)	(*)
Retail trade: Miscellaneous retail stores: Total									
Returns with and without adjusted gross income, total	**786,201**	**801,212**	**19,479,981**	**10,613,036**	**1,568,512**	**9,044,524**	**6,552,181**	**616,150**	**1,303,919**
Returns with adjusted gross income, total	761,196	775,049	18,520,929	10,775,914	1,664,705	9,111,209	6,552,181	616,136	1,303,910
$1 under $5,000	126,690	129,080	1,923,776	336,088	82,545	253,543	36,392	24,063	3,697
$5,000 under $10,000	169,931	171,954	2,884,218	1,292,824	194,592	1,098,232	513,582	134,280	66,330
$10,000 under $20,000	313,026	319,738	5,235,474	4,538,926	390,791	4,148,135	2,646,563	306,939	428,773
$20,000 under $50,000	141,024	143,469	6,440,752	3,791,675	761,194	3,030,481	2,700,812	140,362	566,155
$50,000 under $100,000	9,038	9,269	1,608,576	574,867	188,948	385,919	462,050	9,023	149,529
$100,000 under $500,000	1,461	1,508	398,745	222,541	43,181	179,360	177,595	1,444	80,002
$500,000 under $1,000,000	23	27	11,289	14,896	2,592	12,304	11,505	22	7,040
$1,000,000 or more	3	4	18,099	4,097	862	3,235	3,682	3	2,384
Returns with no adjusted gross income	25,005	26,163	959,052	−162,878	−96,193	−66,685	—	(*)	(*)

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Miscellaneous retail stores: Drug stores and proprietary stores									
Returns with and without adjusted gross income, total	**18,705**	**19,048**	**2,907,762**	**403,775**	**298,123**	**105,652**	**280,662**	**15,029**	**67,783**
Returns with adjusted gross income, total	18,260	18,473	2,803,734	405,905	300,878	105,027	280,662	15,029	67,783
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,863	2,973	171,744	21,863	6,804	15,059	4,065	(*)	(*)
$10,000 under $20,000	5,479	5,479	541,725	82,857	60,486	22,371	47,227	5,141	7,461
$20,000 under $50,000	7,180	7,235	1,436,442	217,045	171,566	45,479	162,780	7,180	37,028
$50,000 under $100,000	1,200	1,248	435,234	71,187	54,991	16,196	59,646	1,200	19,600
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	575	104,028	(*)	−2,755	(*)	—	—	—
Retail trade: Miscellaneous retail stores: Liquor stores									
Returns with and without adjusted gross income, total	**24,328**	**24,630**	**3,364,718**	**355,536**	**182,478**	**173,058**	**240,693**	**18,240**	**52,308**
Returns with adjusted gross income, total	22,927	23,222	3,197,031	367,423	189,660	177,763	240,693	18,240	52,308
$1 under $5,000	6,066	6,076	297,203	16,775	7,781	8,994	3,141	(*)	(*)
$5,000 under $10,000	2,943	2,964	298,919	24,404	14,693	9,711	9,389	2,402	1,244
$10,000 under $20,000	7,136	7,335	859,625	101,739	44,633	57,106	58,966	7,132	8,661
$20,000 under $50,000	5,998	6,024	1,365,679	168,151	96,111	72,040	121,955	5,990	25,303
$50,000 under $100,000	665	687	274,767	39,535	21,473	18,062	33,011	665	10,399
$100,000 under $500,000	118	135	100,206	16,091	4,877	11,214	13,587	118	6,038
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,401	1,408	167,687	−11,887	−7,182	−4,705	—	—	—
Retail trade: Miscellaneous retail stores: Used merchandise stores									
Returns with and without adjusted gross income, total	**66,902**	**67,481**	**1,183,240**	**872,638**	**65,253**	**807,383**	**560,614**	**46,406**	**122,596**
Returns with adjusted gross income, total	62,740	63,091	1,087,610	893,862	83,162	810,700	560,614	46,406	122,596
$1 under $5,000	13,965	13,965	153,973	31,762	4,268	27,494	1,878	1,510	225
$5,000 under $10,000	15,147	15,374	250,341	110,411	15,767	94,644	40,940	11,969	5,031
$10,000 under $20,000	18,993	18,993	319,321	272,460	21,506	250,954	163,498	18,522	26,265
$20,000 under $50,000	13,374	13,494	297,051	375,530	34,965	340,571	272,230	13,145	59,528
$50,000 under $100,000	1,079	1,079	52,753	70,370	4,243	66,127	55,219	1,079	18,627
$100,000 under $500,000	179	179	12,271	31,225	2,064	29,161	24,947	178	11,785
$500,000 under $1,000,000	3	7	1,900	2,098	349	1,749	1,802	3	1,135
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,162	4,390	95,630	−21,226	−17,909	−3,317	—	—	—
Retail trade: Miscellaneous retail stores: Sporting goods and bicycle shops									
Returns with and without adjusted gross income, total	**31,305**	**31,305**	**1,290,366**	**421,044**	**88,133**	**332,911**	**270,522**	**22,968**	**58,296**
Returns with adjusted gross income, total	29,470	29,470	1,206,564	430,568	96,905	333,663	270,522	22,968	58,296
$1 under $5,000	4,457	4,457	133,461	12,116	7,115	5,001	(*)	(*)	(*)
$5,000 under $10,000	8,559	8,559	324,667	64,106	10,084	54,022	23,021	6,051	2,865
$10,000 under $20,000	10,603	10,603	349,476	157,181	24,966	132,215	93,738	10,253	15,429
$20,000 under $50,000	5,268	5,268	274,232	151,667	34,736	116,931	113,523	5,268	25,159
$50,000 under $100,000	497	497	80,623	32,302	14,520	17,782	27,582	497	9,409
$100,000 under $500,000	86	86	44,105	13,196	5,484	7,712	11,549	86	5,326
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,835	1,835	83,802	−9,524	−8,772	−752	—	—	—
Retail trade: Miscellaneous retail stores: Book stores									
Returns with and without adjusted gross income, total	**7,560**	**7,560**	**220,339**	**123,791**	**14,966**	**108,825**	**82,289**	**5,779**	**19,244**
Returns with adjusted gross income, total	7,556	7,556	220,218	125,014	14,898	110,116	82,289	5,779	19,244
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,008	2,008	36,324	14,717	111	14,606	4,100	(*)	(*)
$10,000 under $20,000	1,571	1,571	71,696	22,851	4,728	18,123	14,544	1,564	2,348
$20,000 under $50,000	2,209	2,209	71,722	66,404	7,863	58,541	51,946	2,209	11,721
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	61	61	2,376	9,282	81	9,201	(*)	(*)	(*)
$500,000 under $1,000,000	3	3	350	1,607	23	1,584	742	2	426
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Miscellaneous retail stores: Jewelry stores									
Returns with and without adjusted gross income, total	**20,238**	**20,244**	**920,190**	**319,646**	**127,569**	**192,077**	**220,460**	**16,634**	**51,316**
Returns with adjusted gross income, total	18,419	18,425	857,655	328,929	136,204	192,725	220,460	16,634	51,316
$1 under $5,000	2,170	2,170	36,745	5,352	−3,393	8,745	(*)	(*)	(*)
$5,000 under $10,000	2,480	2,480	71,785	18,932	9,682	9,250	9,134	2,381	1,345
$10,000 under $20,000	8,515	8,515	264,096	121,343	40,267	81,076	73,652	8,252	12,308
$20,000 under $50,000	4,762	4,768	355,084	136,516	65,561	70,955	97,699	4,761	21,546
$50,000 under $100,000	370	370	99,639	25,261	16,997	8,284	21,233	370	7,290
$100,000 under $500,000	120	120	30,046	20,130	7,127	13,003	16,351	120	7,945
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,819	1,819	62,535	−9,283	−8,635	(*)	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Miscellaneous retail stores: Hobby, toy, and game shops									
Returns with and without adjusted gross income, total	**14,837**	**15,105**	**127,272**	**226,209**	**5,207**	**221,002**	**151,127**	**13,155**	**30,612**
Returns with adjusted gross income, total	14,556	14,824	125,600	227,068	6,113	220,955	151,127	13,155	30,612
$1 under $5,000	(*)	1,856	8,759	(*)	515	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,477	2,477	9,012	18,971	−1,064	20,035	10,095	2,477	1,322
$10,000 under $20,000	7,152	7,192	42,800	106,512	−2,771	109,283	67,747	7,152	11,362
$20,000 under $50,000	2,986	2,986	41,692	74,014	6,227	67,787	53,730	2,986	11,161
$50,000 under $100,000	313	313	23,337	24,490	3,206	21,284	19,308	313	6,746
$100,000 under $500,000	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Miscellaneous retail stores: Gift, novelty, and souvenir shops									
Returns with and without adjusted gross income, total	**36,397**	**36,739**	**937,357**	**490,877**	**37,471**	**453,406**	**309,242**	**26,783**	**65,054**
Returns with adjusted gross income, total	34,743	35,085	884,834	506,290	50,790	455,500	309,242	26,783	65,054
$1 under $5,000	8,303	8,308	176,122	20,637	849	19,788	2,735	(*)	(*)
$5,000 under $10,000	7,008	7,008	155,326	54,127	12,879	41,248	20,467	6,021	2,474
$10,000 under $20,000	12,521	12,521	225,717	188,436	2,297	186,139	109,906	11,991	16,885
$20,000 under $50,000	6,094	6,328	218,373	168,924	26,453	142,471	119,732	6,068	24,374
$50,000 under $100,000	639	732	81,535	43,922	5,102	38,820	33,302	639	9,885
$100,000 under $500,000	174	184	27,748	26,742	3,215	23,527	20,107	164	9,145
$500,000 under $1,000,000	4	4	13	3,502	−5	3,507	2,993	4	2,039
$1,000,000 or more									
Returns with no adjusted gross income	1,654	1,654	52,523	−15,413	−13,319	−2,094	—	—	—
Retail trade: Miscellaneous retail stores: Sewing, needlework, and piece goods stores									
Returns with and without adjusted gross income, total	**13,325**	**13,572**	**408,195**	**177,082**	**15,572**	**161,510**	**106,967**	**10,878**	**22,511**
Returns with adjusted gross income, total	12,329	12,536	374,038	183,530	22,273	161,257	106,967	10,878	22,511
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$5,000 under $10,000	3,856	3,856	53,862	30,281	5,059	25,222	13,032	3,599	1,642
$10,000 under $20,000	4,609	4,808	187,772	61,232	12,092	49,140	34,030	4,575	5,461
$20,000 under $50,000	2,373	2,381	96,569	59,149	2,630	56,519	37,454	2,373	7,058
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	83	83	16,351	12,845	2,633	10,212	9,526	83	4,462
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Miscellaneous retail stores: Mail order houses									
Returns with and without adjusted gross income, total	**13,982**	**14,412**	**162,612**	**209,937**	**17,118**	**192,819**	**134,581**	**11,375**	**29,148**
Returns with adjusted gross income, total	13,537	13,967	148,691	217,530	22,163	195,367	134,581	11,375	29,148
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
$5,000 under $10,000	2,758	2,758	12,314	20,951	−1,298	22,249	8,739	(*)	(*)
$10,000 under $20,000	6,352	6,662	39,724	93,634	3,310	90,324	51,915	6,352	8,893
$20,000 under $50,000	2,847	2,957	62,558	84,147	17,905	66,242	60,575	2,847	13,544
$50,000 under $100,000	181	191	27,608	16,433	4,924	11,509	13,352	181	5,378
$100,000 under $500,000	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Miscellaneous retail stores: Merchandising machine operators									
Returns with and without adjusted gross income, total	**18,101**	**18,364**	**401,609**	**297,223**	**13,617**	**283,606**	**186,808**	**14,622**	**35,203**
Returns with adjusted gross income, total	18,094	18,357	401,606	297,344	13,624	283,720	186,808	14,622	35,203
$1 under $5,000	1,999	2,258	48,369	6,018	−4,447	10,465	(*)	(*)	(*)
$5,000 under $10,000	4,061	4,061	118,344	28,460	10,070	18,390	10,020	2,510	1,008
$10,000 under $20,000	6,786	6,786	103,221	103,474	−250	103,724	60,689	6,637	9,268
$20,000 under $50,000	4,976	4,976	98,873	138,624	5,079	133,545	98,512	4,976	19,124
$50,000 under $100,000	229	233	22,952	14,423	1,814	12,609	11,791	229	3,516
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Retail trade: Miscellaneous retail stores: Direct selling organizations									
Returns with and without adjusted gross income, total	**399,794**	**406,469**	**2,255,985**	**5,089,822**	**223,976**	**4,865,846**	**2,951,065**	**327,967**	**522,568**
Returns with adjusted gross income, total	395,612	402,277	2,205,960	5,107,473	226,781	4,880,692	2,951,065	327,963	522,561
$1 under $5,000	59,604	60,596	386,314	163,007	45,073	117,934	19,756	12,418	2,085
$5,000 under $10,000	91,834	93,271	498,425	704,134	47,097	657,037	289,305	73,805	38,438
$10,000 under $20,000	184,216	187,343	911,026	2,664,803	65,952	2,598,851	1,551,789	181,933	254,421
$20,000 under $50,000	58,435	59,544	378,207	1,471,740	63,643	1,408,097	1,006,486	58,284	200,116
$50,000 under $100,000	1,398	1,398	6,984	85,362	2,319	83,043	69,028	1,398	21,548
$100,000 under $500,000	125	125	25,004	18,427	2,697	15,730	14,701	125	5,953
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,182	4,192	50,025	−17,651	−2,805	−14,846	—	(*)	(*)

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Wholesale and Retail Trade—Continued									
Retail trade: Miscellaneous retail stores: Fuel and ice dealers									
Returns with and without adjusted gross income, total	**10,218**	**10,222**	**1,073,490**	**131,284**	**67,140**	**64,144**	**88,138**	**4,955**	**20,173**
Returns with adjusted gross income, total	9,407	9,411	1,003,304	136,103	67,326	68,777	88,138	4,955	20,173
$1 under $5,000	2,824	2,824	39,524	7,410	1,422	5,988	(*)	—	—
$5,000 under $10,000	1,916	1,916	209,385	16,863	9,606	7,257	5,463	(*)	(*)
$10,000 under $20,000	2,719	2,719	213,882	36,010	14,056	21,954	22,814	2,129	2,651
$20,000 under $50,000	1,565	1,565	328,424	45,790	26,799	18,991	35,165	1,521	7,844
$50,000 under $100,000	344	344	148,080	22,217	11,750	10,467	18,720	343	6,039
$100,000 under $500,000	(*)	38	42,495	(*)	1,879	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	4	5	21,514	3,241	1,814	1,427	2,795	4	1,762
$1,000,000 or more									
Returns with no adjusted gross income	811	811	70,186	—4,819	—186	(*)	—	—	—
Retail trade: Miscellaneous retail stores: Florists									
Returns with and without adjusted gross income, total	**26,130**	**26,170**	**1,192,971**	**325,781**	**88,321**	**237,460**	**203,475**	**18,058**	**43,208**
Returns with adjusted gross income, total	25,775	25,815	1,111,599	333,284	98,866	234,418	203,475	18,058	43,208
$1 under $5,000	6,532	6,532	178,036	16,118	3,287	12,831	(*)	(*)	(*)
$5,000 under $10,000	6,258	6,258	203,178	42,831	8,862	33,969	13,779	4,104	1,567
$10,000 under $20,000	8,235	8,235	327,164	119,476	30,188	89,288	69,746	8,235	11,377
$20,000 under $50,000	4,324	4,364	351,837	123,608	47,612	75,996	93,684	4,125	20,985
$50,000 under $100,000	365	365	48,046	21,473	8,385	13,088	17,190	365	5,395
$100,000 under $500,000	60	60	3,335	8,833	584	8,249	7,262	60	3,398
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,355	2,355	81,372	—7,503	—10,545	(*)	—	—	—
Retail trade: Miscellaneous retail stores: Other miscellaneous retail stores									
Returns with and without adjusted gross income, total	**75,273**	**76,086**	**2,260,004**	**1,038,194**	**232,637**	**805,557**	**675,532**	**57,320**	**142,458**
Returns with adjusted gross income, total	71,441	71,744	2,132,072	1,085,073	242,939	842,134	675,532	57,310	142,456
$1 under $5,000	12,564	12,598	179,090	33,818	14,682	19,136	3,200	1,932	356
$5,000 under $10,000	14,385	14,385	364,596	109,911	38,778	71,133	46,142	11,973	5,717
$10,000 under $20,000	26,744	27,013	597,832	380,465	50,696	329,769	208,342	25,676	32,587
$20,000 under $50,000	16,410	16,410	770,679	452,227	108,205	344,022	331,920	16,406	71,970
$50,000 under $100,000	1,104	1,104	180,437	70,500	24,234	46,266	55,546	1,090	18,126
$100,000 under $500,000	228	228	34,724	34,052	5,073	28,979	27,116	227	11,765
$500,000 under $1,000,000	6	6	4,714	4,100	1,271	2,829	3,266	6	1,935
$1,000,000 or more									
Returns with no adjusted gross income	3,832	4,342	127,932	—46,879	—10,302	—36,577	—	(*)	(*)
Retail trade: Retail trade not allocable									
Returns with and without adjusted gross income, total	**15,206**	**15,206**	**344,772**	**183,630**	**26,566**	**157,064**	**107,227**	**10,172**	**23,327**
Returns with adjusted gross income, total	14,402	14,402	329,567	185,396	28,689	156,707	107,227	10,172	23,327
$1 under $5,000	3,676	3,676	35,140	12,813	2,286	10,527	(*)	(*)	(*)
$5,000 under $10,000	3,975	3,975	78,059	27,279	4,075	23,198	8,208	2,737	824
$10,000 under $20,000	4,664	4,664	99,165	73,252	8,112	65,140	44,399	4,664	7,604
$20,000 under $50,000	1,773	1,773	83,076	46,475	8,582	37,893	32,380	1,773	6,579
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Wholesale and retail trade not allocable									
Returns with and without adjusted gross income, total	**91,177**	**91,636**	**2,535,420**	**1,231,918**	**274,309**	**957,609**	**774,124**	**66,272**	**171,494**
Returns with adjusted gross income, total	85,944	86,403	2,271,241	1,259,518	294,416	965,102	774,124	66,263	171,448
$1 under $5,000	19,877	20,104	239,660	58,798	10,555	48,243	7,150	4,379	635
$5,000 under $10,000	18,601	18,601	404,086	139,451	39,363	100,088	52,350	15,030	7,065
$10,000 under $20,000	28,075	28,075	532,781	417,988	79,160	338,828	248,032	27,640	41,989
$20,000 under $50,000	17,571	17,790	748,409	474,556	126,277	346,279	331,696	17,402	88,732
$50,000 under $100,000	1,459	1,459	245,413	96,717	25,705	71,012	75,005	1,455	23,189
$100,000 under $500,000	344	356	82,241	50,314	9,385	40,929	40,887	340	17,743
$500,000 under $1,000,000	7	7	1,126	4,658	188	4,470	4,065	7	2,319
$1,000,000 or more	10	11	17,525	17,036	1,783	15,253	14,939	10	9,776
Returns with no adjusted gross income	5,233	5,233	264,179	—27,600	20,107	—7,493	—	(*)	(*)
Finance, Insurance, and Real Estate									
Returns with and without adjusted gross income, total	**722,786**	**743,906**	**12,137,847**	**13,056,817**	**3,761,853**	**9,294,964**	**8,782,988**	**580,625**	**2,115,856**
Returns with adjusted gross income, total	701,024	721,027	11,009,069	13,811,901	3,963,886	9,848,015	8,782,988	580,299	2,112,747
$1 under $5,000	79,616	82,871	558,068	227,067	65,353	161,714	18,723	14,425	2,150
$5,000 under $10,000	127,742	129,662	1,050,827	963,876	300,278	663,598	339,873	89,094	45,499
$10,000 under $20,000	248,599	255,845	2,634,593	3,674,413	952,792	2,721,621	2,051,417	234,712	331,737
$20,000 under $50,000	213,554	219,537	4,852,854	6,202,357	2,024,600	4,177,757	4,346,410	211,033	947,076
$50,000 under $100,000	25,508	26,614	1,234,025	1,652,258	464,025	1,188,233	1,229,567	25,130	401,595
100,000 under $500,000	5,837	6,300	632,837	915,514	143 920	771,594	677,619	5,747	308,113
$500,000 under 1,000,000	128	148	36,052	84,433	7,857	76,576	57,932	119	34,158
$1,000,000 or more	40	50	9,813	91,983	5,061	86,922	61,447	39	42,419
Returns with no adjusted gross income	21,762	22,879	1,128,778	—755,084	—202,033	—553,051	—	326	3,109

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Finance, Insurance, and Real Estate—Continued									
Finance: Total									
Returns with and without adjusted gross income, total	**24,866**	**24,992**	**783,704**	**607,033**	**158,693**	**448,340**	**459,038**	**19,275**	**153,067**
Returns with adjusted gross income, total	23,073	23,193	655,967	713,483	206,564	506,919	459,038	19,236	152,242
$1 under $5,000	1,866	1,866	13,419	4,408	2,390	2,018	—	—	—
$5,000 under $10,000	2,846	2,846	30,911	20,870	9,986	10,884	6,285	1,897	807
$10,000 under $20,000	8,236	8,236	122,353	120,135	45,565	74,570	61,216	7,688	9,625
$20,000 under $50,000	7,218	7,327	320,327	225,726	86,115	139,611	153,356	6,777	35,146
$50,000 under $100,000	2,056	2,058	71,997	137,989	31,398	106,591	101,847	2,031	34,273
$100,000 under $500,000	803	811	86,288	133,286	25,203	108,083	92,917	799	42,715
$500,000 under $1,000,000	38	39	4,866	25,029	1,470	23,559	16,151	35	9,792
$1,000,000 or more	10	10	(*)	46,040	4,437	41,603	27,266	(*)	(*)
Returns with no adjusted gross income	1,793	1,799	127,737	−106,450	−47,871	−58,579	—	39	825
Finance: Credit agencies other than banks									
Returns with and without adjusted gross income, total	**3,985**	**3,996**	**128,450**	**96,755**	**20,841**	**75,914**	**60,744**	**2,436**	**32,982**
Returns with adjusted gross income, total	3,412	3,421	119,118	131,316	31,916	99,400	60,744	2,432	32,792
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$20,000 under $50,000	919	919	68,872	28,563	12,171	16,392	19,228	919	4,115
$50,000 under $100,000	331	333	13,717	20,468	2,961	17,527	16,009	321	5,063
$100,000 under $500,000	179	186	8,100	29,831	4,603	25,228	20,739	179	9,785
$500,000 under $1,000,000	8	8	3,204	31,714	1,973	29,741	16,891	8	12,613
$1,000,000 or more									
Returns with no adjusted gross income	573	575	9,332	−34,561	−11,075	−23,486	—	(*)	(*)
Finance: Security, commodity brokers, and services: total									
Returns with and without adjusted gross income, total	**19,285**	**19,398**	**547,730**	**465,295**	**125,370**	**339,925**	**350,668**	**15,506**	**110,084**
Returns with adjusted gross income, total	18,335	18,446	457,173	536,179	160,118	376,061	350,668	15,480	109,537
$1 under $5,000	1,639	1,639	12,983	4,212	2,193	2,019	—	—	—
$5,000 under $10,000	2,134	2,134	28,152	16,329	9,427	6,902	(*)	(*)	(*)
$10,000 under $20,000	6,321	6,321	75,809	91,014	29,088	61,926	49,177	6,032	7,713
$20,000 under $50,000	6,066	6,175	202,450	190,686	68,208	122,478	129,647	5,625	30,008
$50,000 under $100,000	1,593	1,593	57,957	107,049	28,166	78,883	77,520	1,578	26,085
$100,000 under $500,000	546	547	72,627	90,891	18,676	72,215	63,811	543	29,094
$500,000 under $1,000,000	29	30	3,392	19,296	1,813	17,483	12,347	27	7,412
$1,000,000 or more	7	7	3,803	16,702	2,547	14,155	12,462	6	8,502
Returns with no adjusted gross income	950	952	90,557	−70,884	−34,748	−36,136	—	26	547
Finance: Security, commodity brokers, and services: Security brokers and dealers except underwriting syndicates									
Returns with and without adjusted gross income, total	**10,477**	**10,588**	**252,816**	**194,994**	**68,658**	**126,335**	**141,257**	**8,441**	**37,718**
Returns with adjusted gross income, total	10,127	10,237	208,272	226,288	85,371	140,917	141,257	8,426	37,532
$1 under $5,000	2,669	2,669	28,163	16,617	10,949	5,668	—	—	—
$5,000 under $10,000							(*)	(*)	(*)
$10,000 under $20,000	3,499	3,499	38,766	46,752	12,259	34,493	26,592	3,470	4,049
$20,000 under $50,000	3,343	3,452	86,988	98,989	42,690	56,299	64,012	2,947	13,524
$50,000 under $100,000	450	450	24,507	30,777	11,809	18,968	21,366	449	7,158
$100,000 under $500,000	156	156	28,653	26,071	6,722	19,349	19,329	155	9,164
$500,000 under $1,000,000	10	11	(*)	7,082	942	6,140	5,183	10	3,063
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	350	351	44,544	−31,294	−16,712	−14,582	—	(*)	(*)
Finance: Security, commodity brokers, and services: Commodity contracts brokers, exchanges and services									
Returns with and without adjusted gross income, total	**8,808**	**8,810**	**294,914**	**270,301**	**56,711**	**213,590**	**209,411**	**7,065**	**72,366**
Returns with adjusted gross income, total	8,208	8,209	248,901	309,891	74,747	235,144	209,411	7,054	72,005
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	2,822	2,822	37,043	44,262	16,829	27,433	22,585	2,562	3,864
$20,000 under $50,000	2,723	2,723	115,462	91,697	25,518	66,179	65,635	2,678	16,484
$50,000 under $100,000	1,143	1,143	33,450	76,272	16,357	59,915	56,154	1,129	18,927
$100,000 under $500,000	390	391	43,974	64,820	11,954	52,866	44,482	388	19,930
$500,000 under $1,000,000	19	19	2,197	12,214	871	11,343	7,164	17	4,349
$1,000,000 or more	7	7	3,803	16,702	2,547	14,155	12,462	6	8,502
Returns with no adjusted gross income	600	601	46,013	−39,590	−18,036	−21,554	—	(*)	(*)
Insurance agents, brokers, and service									
Returns with and without adjusted gross income, total	**216,569**	**218,125**	**4,364,486**	**4,052,181**	**1,814,421**	**2,237,760**	**2,590,366**	**178,780**	**604,120**
Returns with adjusted gross income, total	214,810	216,366	4,261,162	4,106,214	1,831,337	2,274,877	2,590,366	178,766	604,071
$1 under $5,000	22,724	23,405	204,161	65,079	28,180	36,899	6,992	5,192	782
$5,000 under $10,000	43,823	44,051	325,802	328,337	123,630	204,707	104,085	29,046	13,269
$10,000 under $20,000	73,228	73,521	1,082,671	1,081,163	432,654	648,509	596,028	70,055	96,529
$20,000 under $50,000	66,384	66,624	1,929,283	1,958,630	948,152	1,010,478	1,369,845	65,884	303,190
$50,000 under $100,000	7,333	7,388	527,507	460,490	222,826	237,664	348,291	7,289	114,202
$100,000 under $500,000	1,293	1,350	182,279	191,822	70,329	121,493	148,829	1,276	66,438
$500,000 under $1,000,000	18	19	8,244	11,381	4,750	6,631	8,502	17	4,567
$1,000,000 or more	7	8	1,215	9,312	816	8,496	7,794	7	5,094
Returns with no adjusted gross income	1,759	1,759	103,324	−54,033	−16,916	−37,117	—	(*)	(*)

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Finance, Insurance, and Real Estate—Continued									
Real estate: Total									
Returns with and without adjusted gross income, total	486,488	500,789	6,989,657	8,525,123	1,788,739	6,736,384	5,809,965	386,405	1,385,753
Returns with adjusted gross income, total	468,226	481,468	6,091,940	9,131,515	1,925,985	7,205,530	5,809,965	386,126	1,383,400
$1 under $5,000	56,018	57,600	340,488	159,964	34,783	125,181	11,731	9,233	1,368
$5,000 under $10,000	81,574	82,765	694,114	618,811	166,662	452,149	231,282	58,607	31,657
$10,000 under $20,000	168,650	174,088	1,429,569	2,494,644	474,573	2,020,071	1,401,349	158,474	226,449
$20,000 under $50,000	141,633	145,586	2,603,244	4,066,835	990,333	3,076,502	2,851,986	139,855	614,734
$50,000 under $100,000	16,405	17,168	634,521	1,072,737	209,801	862,936	793,533	16,096	257,693
$100,000 under $500,000	3,847	4,139	364,270	604,473	48,388	556,085	445,757	3,767	203,003
$500,000 under $1,000,000	73	90	22,842	48,553	1,637	46,916	33,657	68	19,984
$1,000,000 or more	26	32	2,892	65,498	−192	65,690	40,670	26	28,512
Returns with no adjusted gross income	18,262	19,321	897,717	−606,392	−137,246	−469,146	—	279	2,353
Real estate: Operators and lessors of buildings									
Returns with and without adjusted gross income, total	27,702	29,684	905,811	459,619	−48,875	508,494	388,451	20,824	116,119
Returns with adjusted gross income, total	26,705	28,591	683,724	612,716	14,655	598,061	388,451	20,731	115,300
$1 under $5,000	3,783	3,783	28,605	8,245	−9,640	17,885	(*)	(*)	(*)
$5,000 under $10,000	4,663	4,663	23,305	37,772	−3,481	41,253	15,054	3,547	1,797
$10,000 under $20,000	9,653	10,738	146,632	138,532	−3,557	142,089	74,202	8,626	11,031
$20,000 under $50,000	8,735	7,190	221,556	194,496	21,387	173,109	135,182	6,460	28,576
$50,000 under $100,000	1,256	1,517	98,366	82,781	8,289	74,492	61,500	1,208	19,738
$100,000 under $500,000	595	675	146,059	106,663	419	106,244	77,641	560	36,616
$500,000 under $1,000,000	13	15	18,288	9,171	1,149	8,022	5,768	11	3,298
$1,000,000 or more	7	10	913	35,056	89	34,967	18,806	7	14,224
Returns with no adjusted gross income	997	1,093	222,087	−153,097	−63,530	−89,567	—	93	819
Real estate: Lessors, other than buildings									
Returns with and without adjusted gross income, total	34,739	34,817	82,868	877,280	−34,524	911,804	644,112	30,943	188,070
Returns with adjusted gross income, total	34,384	34,462	73,247	905,706	−25,434	931,140	644,112	30,941	188,069
$1 under $5,000	2,067	2,067	7,401	6,509	−4,136	10,645	—	—	—
$5,000 under $10,000	8,284	8,284	10,301	71,238	3,861	67,377	42,658	7,933	6,834
$10,000 under $20,000	10,028	10,028	13,706	156,466	−3,074	159,540	103,159	9,216	16,733
$20,000 under $50,000	10,262	10,309	23,754	302,005	−17,920	319,925	224,362	10,214	51,374
$50,000 under $100,000	2,720	2,720	9,298	181,800	−1,234	183,034	134,020	2,570	45,152
$100,000 under $500,000	991	1,021	8,097	157,529	−2,465	159,994	117,346	978	53,981
$500,000 under $1,000,000	23	24	434	14,833	−171	15,004	10,071	21	5,748
$1,000,000 or more	9	9	256	15,326	−295	15,621	12,496	9	8,247
Returns with no adjusted gross income	355	355	9,621	−28,426	−9,090	−19,336	—	(*)	(*)
Real estate: Real estate agents, brokers, and managers									
Returns with and without adjusted gross income, total	394,991	405,212	4,943,161	6,673,656	1,750,008	4,923,648	4,377,516	314,057	971,726
Returns with adjusted gross income, total	381,482	391,219	4,546,310	7,017,317	1,766,983	5,250,334	4,377,516	313,902	970,593
$1 under $5,000	47,043	48,389	251,758	137,422	49,550	87,872	10,645	7,921	1,268
$5,000 under $10,000	64,153	65,304	567,235	474,294	157,195	317,099	158,902	44,428	21,472
$10,000 under $20,000	141,928	146,012	1,132,316	2,100,547	460,426	1,640,121	1,174,373	134,765	191,158
$20,000 under $50,000	115,803	118,560	2,048,905	3,315,564	890,778	2,424,786	2,309,134	114,427	493,115
$50,000 under $100,000	10,692	10,991	401,589	686,235	170,060	516,175	507,528	10,539	162,909
$100,000 under $500,000	1,827	1,927	141,157	273,297	38,517	234,780	198,067	1,788	88,643
$500,000 under $1,000,000	28	28	1,644	18,290	112	18,178	11,883	26	7,383
$1,000,000 or more	8	8	1,706	11,668	345	11,323	6,984	8	4,645
Returns with no adjusted gross income	13,509	13,993	396,851	−343,661	−16,975	−326,686	—	155	1,133
Real estate: Subdividers and developers except cemeteries									
Returns with and without adjusted gross income, total	8,549	8,721	517,420	102,361	−20,941	123,302	156,196	4,579	50,846
Returns with adjusted gross income, total	6,168	6,314	306,129	222,084	23,338	198,746	156,196	4,550	50,446
$1 under $5,000	1,472	1,472	93,651	7,158	−4,091	11,249	(*)	(*)	(*)
$5,000 under $10,000	1,222	1,286	23,961	18,718	−1,901	20,619	(*)	(*)	(*)
$10,000 under $20,000	2,245	2,289	73,545	73,067	17,086	55,981	9,889	817	1,263
$20,000 under $50,000	900	900	58,169	60,868	7,569	53,299	52,671	2,193	12,789
$50,000 under $100,000	317	341	54,448	51,148	4,432	46,716	45,314	898	14,921
$100,000 under $500,000	9	22	2,347	6,444	579	5,865	37,911	313	16,846
$500,000 under $1,000,000	3	4	8	4,681	−336	5,017	5,444	9	3,226
$1,000,000 or more	2,381	2,407	211,291	−119,723	−44,279	−75,444	2,298	3	1,284
Returns with no adjusted gross income							—	29	400
Real estate: Combined real estate, insurance, loans, law offices									
Returns with and without adjusted gross income, total	19,588	19,588	473,658	355,475	123,633	231,842	243,825	14,605	60,679
Returns with adjusted gross income, total	18,125	18,125	415,826	379,036	126,927	252,109	243,825	14,605	60,679
$1 under $5,000	1,937	1,937	(*)	4,637	225	4,412	(*)	(*)	(*)
$5,000 under $10,000	3,288	3,288	37,516	27,207	8,791	18,416	10,888	(*)	(*)
$10,000 under $20,000	5,139	5,139	80,768	68,851	16,766	52,085	31,706	4,257	4,748
$20,000 under $50,000	6,633	6,633	222,847	186,384	74,074	112,310	133,907	6,560	29,997
$50,000 under $100,000	989	989	55,730	70,152	21,437	48,715	48,759	989	15,872
$100,000 under $500,000	137	137	10,155	19,936	5,661	14,275	16,369	137	7,532
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,763	1,463	57,832	−23,561	−3,294	−20,267	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services									
Returns with and without adjusted gross income, total	**2,931,674**	**3,034,056**	**55,997,019**	**52,132,992**	**18,385,362**	**33,747,630**	**34,791,993**	**2,318,693**	**8,564,646**
Returns with adjusted gross income, total	2,863,994	2,963,137	53,926,067	53,102,687	18,683,442	34,419,245	34,791,993	2,318,683	8,563,072
$1 under $5,000	487,025	500,199	4,243,915	1,353,114	627,020	726,094	153,745	103,561	15,559
$5,000 under $10,000	565,626	581,214	7,057,472	4,213,821	1,599,138	2,614,683	1,660,335	434,097	215,765
$10,000 under $20,000	943,054	974,749	11,921,009	13,846,313	3,141,953	10,704,360	8,221,733	919,154	1,367,226
$20,000 under $50,000	715,152	745,676	18,250,327	21,015,059	7,037,885	13,977,174	14,932,114	709,591	3,293,998
$50,000 under $100,000	128,180	134,779	9,020,042	8,439,663	4,614,572	3,825,091	6,537,552	127,473	2,168,381
$100,000 under $500,000	24,403	25,882	3,081,547	3,643,491	1,521,972	2,121,519	2,857,853	24,263	1,261,785
$500,000 under $1,000,000	395	455	185,868	266,433	66,969	199,464	197,983	388	110,083
$1,000,000 or more	159	183	165,887	324,793	73,933	250,860	230,678	156	130,275
Returns with no adjusted gross income	67,680	70,919	2,070,952	−969,695	−298,080	−671,615	—	210	1,574
Hotels and other lodging places: Total									
Returns with and without adjusted gross income, total	**78,833**	**80,724**	**2,288,480**	**847,092**	**57,694**	**789,398**	**576,849**	**47,069**	**130,243**
Returns with adjusted gross income, total	71,789	73,251	1,975,753	935,790	136,695	799,095	576,849	47,060	130,188
$1 under $5,000	22,653	22,963	414,379	59,874	936	58,938	7,157	4,358	754
$5,000 under $10,000	18,299	18,669	390,027	130,661	15,202	115,459	49,672	13,344	6,010
$10,000 under $20,000	18,475	19,132	453,911	269,061	33,210	235,851	170,849	17,610	26,209
$20,000 under $50,000	10,674	10,766	497,481	308,778	65,084	243,694	222,971	10,162	45,778
$50,000 under $100,000	1,330	1,347	142,812	90,006	19,170	70,836	67,128	1,233	21,366
$100,000 under $500,000	340	355	62,151	60,093	3,395	56,698	45,984	336	21,719
$500,000 under $1,000,000	13	14	8,939	9,053	269	8,784	5,537	12	3,352
$1,000,000 or more	5	5	6,053	8,264	−571	8,835	7,551	5	5,000
Returns with no adjusted gross income	7,044	7,473	312,727	−88,698	−79,001	−9,697	—	(*)	(*)
Hotels and *other lodging places*: Hotels									
Returns with and without adjusted gross income, total	**6,444**	**6,759**	**210,757**	**68,663**	**−8,924**	**77,587**	**56,583**	**3,989**	**14,718**
Returns with adjusted gross income, total	6,135	6,449	182,302	85,700	−1,290	86,990	56,583	3,983	14,697
$1 under $5,000	3,144	3,144	50,991	12,171	−6,274	18,445	(*)	—	—
$5,000 under $10,000							(*)	(*)	(*)
$10,000 under $20,000	2,192	2,502	64,206	29,799	2,043	27,756	20,252	2,109	3,641
$20,000 under $50,000	750	750	35,012	28,985	2,663	26,322	21,730	728	4,643
$50,000 under $100,000									
$100,000 under $500,000	45	49	26,493	9,601	1,052	8,549	5,818	45	2,953
$500,000 under $1,000,000	4	4	5,600	5,144	−774	5,918	4,429	4	2,858
$1,000,000 or more									
Returns with no adjusted gross income	309	310	28,455	−17,037	−7,634	−9,403	—	(*)	(*)
Hotels and other lodging places: Motels, motor hotels, and tourist courts									
Returns with and without adjusted gross income, total	**37,719**	**38,840**	**1,407,655**	**427,749**	**32,608**	**395,141**	**301,633**	**21,620**	**70,835**
Returns with adjusted gross income, total	33,947	34,994	1,213,810	479,536	81,600	397,936	301,633	21,616	70,796
$1 under $5,000	9,152	9,462	244,819	22,923	−684	23,607	1,447	(*)	(*)
$5,000 under $10,000	8,036	8,366	188,984	54,705	−1,762	56,467	18,781	5,168	2,032
$10,000 under $20,000	10,270	10,588	303,781	142,001	24,303	117,698	87,438	9,815	12,675
$20,000 under $50,000	5,488	5,556	326,202	156,791	41,238	115,553	114,214	5,106	22,826
$50,000 under $100,000	748	758	105,641	50,611	15,133	35,478	38,940	697	12,617
$100,000 under $500,000	240	250	35,007	41,061	2,906	38,155	32,566	236	15,371
$500,000 under $1,000,000	11	12	8,684	7,456	296	7,160	(*)	10	2,635
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	3,772	3,846	193,845	−51,787	−48,992	−2,795	—	(*)	(*)
Hotels and other *lodging places*: Trailering parks and camp sites									
Returns with and without adjusted gross income, total	**13,862**	**13,934**	**318,946**	**141,334**	**20,165**	**121,169**	**97,260**	**7,286**	**19,132**
Returns with adjusted gross income, total	12,270	12,299	246,059	156,662	32,733	123,929	97,260	7,286	19,132
$1 under $5,000	2,887	2,887	49,845	5,688	3,222	2,666	(*)	(*)	(*)
$5,000 under $10,000	3,594	3,594	102,931	26,730	14,560	12,170	8,179	(*)	(*)
$10,000 under $20,000	3,968	3,997	26,071	63,492	2,712	60,780	42,350	3,641	6,589
$20,000 under $50,000	1,627	1,627	50,769	46,116	9,831	36,285	34,244	1,627	7,382
$50,000 under $100,000	187	187	16,352	13,244	2,401	10,843	11,199	187	3,828
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,592	1,635	72,887	−15,328	−12,568	−2,760	—	—	—
Hotels and other lodging places: Other lodging places									
Returns with and without adjusted gross income, total	**16,444**	**16,484**	**266,990**	**155,148**	**19,981**	**135,167**	**86,990**	**11,340**	**18,171**
Returns with adjusted gross income, total	15,303	15,343	257,060	158,495	23,201	135,294	86,990	11,340	18,171
$1 under $5,000	6,769	6,769	76,601	22,584	8,750	13,834	5,218	(*)	(*)
$5,000 under $10,000	4,570	4,610	62,772	32,876	1,663	31,213	13,602	4,525	1,817
$10,000 under $20,000	1,742	1,742	58,228	26,683	4,799	23,884	18,521	1,742	3,137
$20,000 under $50,000	2,011	2,011	58,451	55,663	8,600	47,063	38,633	1,901	8,729
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Personal services: Total									
Returns with and without adjusted gross income, total	**593,249**	**605,236**	**6,876,977**	**6,628,557**	**1,658,480**	**4,970,077**	**3,842,493**	**435,293**	**697,224**
Returns with adjusted gross income, total	582,219	594,050	6,562,081	6,688,146	1,678,142	5,010,004	3,842,493	435,292	697,220
$1 under $5,000	138,038	140,013	928,945	373,384	201,878	171,506	43,496	28,297	4,230
$5,000 under $10,000	146,594	149,989	1,682,806	1,097,569	445,603	651,966	423,241	112,509	52,898
$10,000 under $20,000	229,565	235,272	2,382,152	3,289,735	624,040	2,665,695	1,967,215	226,615	321,340
$20,000 under $50,000	64,556	65,216	1,293,808	1,672,129	337,981	1,334,148	1,200,291	64,406	245,279
$50,000 under $100,000	3,019	3,071	230,788	187,590	60,246	127,344	151,552	3,019	47,727
$100,000 under $500,000	444	486	43,568	64,751	8,398	56,353	53,780	443	23,858
$500,000 under $1,000,000	3	3	14	2,988	—4	2,992	2,918	3	1,888
$1,000,000 or more									
Returns with no adjusted gross income	11,030	11,186	314,896	—59,589	—19,662	—39,927	—	(*)	(*)
Personal services: Coin-operated laundries and dry cleaning									
Returns with and without adjusted gross income, total	**30,185**	**32,446**	**637,084**	**380,599**	**49,589**	**331,010**	**235,342**	**21,981**	**43,260**
Returns with adjusted gross income, total	28,909	31,060	596,658	396,571	52,076	344,495	235,342	21,980	43,256
$1 under $5,000	6,304	6,614	99,681	20,764	2,368	18,396	3,354	(*)	(*)
$5,000 under $10,000	5,455	5,685	123,591	41,232	8,476	32,756	12,865	3,760	1,516
$10,000 under $20,000	12,098	13,351	235,767	176,304	20,148	156,156	105,700	11,643	16,049
$20,000 under $50,000	4,739	5,091	132,706	132,677	20,706	111,971	93,123	4,600	18,515
$50,000 under $100,000	227	231	2,741	13,872	—126	13,998	10,386	227	2,554
$100,000 under $500,000	86	88	2,172	11,722	504	11,218	9,914	86	4,296
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,276	1,386	40,426	—15,972	—2,487	—13,485	—	(*)	(*)
Personal services: Other laundry, cleaning, and garment services									
Returns with and without adjusted gross income, total	**51,270**	**52,283**	**1,117,266**	**530,371**	**165,611**	**364,760**	**299,027**	**32,567**	**53,679**
Returns with adjusted gross income, total	49,319	50,332	1,075,959	541,112	172,069	369,043	299,027	32,567	53,679
$1 under $5,000	11,357	11,357	103,575	27,720	10,981	16,739	1,954	(*)	(*)
$5,000 under $10,000	14,899	15,128	348,532	104,116	57,151	46,965	28,754	8,527	2,887
$10,000 under $20,000	17,177	17,841	432,570	251,082	62,775	188,307	154,990	16,949	25,083
$20,000 under $50,000	5,655	5,765	153,697	137,944	35,752	102,192	97,360	5,645	19,459
$50,000 under $100,000	164	164	22,929	10,823	3,294	7,529	8,858	164	3,216
$100,000 under $500,000	67	77	14,656	9,427	2,116	7,311	7,111	67	2,820
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,951	1,951	41,307	—10,741	—6,458	(*)	—	—	—
Personal services: Photographic studios, portrait									
Returns with and without adjusted gross income, total	**32,259**	**32,265**	**483,107**	**401,803**	**50,241**	**351,562**	**253,128**	**25,828**	**48,864**
Returns with adjusted gross income, total	30,606	30,606	374,101	410,544	50,648	359,896	253,128	25,828	48,864
$1 under $5,000	6,573	6,573	84,312	19,715	—511	20,226	3,766	(*)	(*)
$5,000 under $10,000	6,946	6,946	83,321	53,677	8,097	45,580	26,072	6,418	3,887
$10,000 under $20,000	11,637	11,637	108,406	169,106	18,001	151,105	99,557	11,617	16,497
$20,000 under $50,000	4,912	4,912	64,761	131,020	14,262	116,758	96,047	4,912	18,978
$50,000 under $100,000	501	501	33,124	31,823	10,812	21,011	24,019	501	7,504
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,653	1,659	89,006	—8,741	—407	(*)	—	—	—
Personal services: Beauty shops									
Returns with and without adjusted gross income, total	**223,586**	**225,409**	**2,486,176**	**2,479,050**	**625,632**	**1,853,418**	**1,472,912**	**168,916**	**260,283**
Returns with adjusted gross income, total	219,659	221,442	2,366,732	2,491,616	633,549	1,858,067	1,472,912	168,916	260,283
$1 under $5,000	51,019	51,357	325,300	136,295	85,548	50,747	16,899	11,413	1,497
$5,000 under $10,000	51,652	51,925	548,021	388,581	152,635	235,946	163,563	41,633	21,014
$10,000 under $20,000	93,480	94,652	902,024	1,331,772	253,653	1,078,119	816,922	92,363	133,335
$20,000 under $50,000	22,807	22,807	567,667	582,249	136,477	445,772	430,053	22,806	87,586
$50,000 under $100,000	586	586	20,324	32,800	4,978	27,822	28,077	586	8,527
$100,000 under $500,000	114	114	3,391	19,241	258	18,983	16,749	114	7,927
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	3,927	3,967	119,444	—12,566	—7,917	—4,649	—	—	—
Personal services: Barber shops									
Returns with and without adjusted gross income, total	**91,394**	**91,820**	**811,183**	**783,432**	**402,331**	**381,101**	**389,448**	**61,537**	**63,716**
Returns with adjusted gross income, total	90,951	91,377	810,518	783,648	402,269	381,379	389,448	61,537	63,716
$1 under $5,000	28,388	28,388	150,506	80,129	64,220	15,909	8,102	6,366	765
$5,000 under $10,000	34,033	34,261	266,299	254,529	146,288	108,241	94,241	26,641	11,388
$10,000 under $20,000	24,549	24,549	277,537	341,905	148,454	193,451	206,595	24,549	34,252
$20,000 under $50,000	3,937	4,135	113,764	104,113	42,644	61,469	77,940	3,937	16,374
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Personal services: Shoe repair and hat cleaning shops									
Returns with and without adjusted gross income, total	**14,226**	**14,535**	**199,408**	**119,385**	**51,493**	**67,892**	**60,456**	**9,339**	**9,675**
Returns with adjusted gross income, total	14,181	14,490	199,356	119,398	51,515	67,883	60,456	9,339	9,675
$1 under $5,000	3,906	3,906	20,764	10,510	4,813	5,697	(*)	(*)	(*)
$5,000 under $10,000	5,188	5,497	97,355	37,746	23,466	14,280	16,121	3,570	1,923
$10,000 under $20,000	4,781	4,781	74,514	61,671	20,092	41,579	35,032	4,781	5,617
$20,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Personal services: Funeral service and crematories									
Returns with and without adjusted gross income, total	**10,027**	**10,027**	**611,633**	**212,343**	**115,816**	**96,527**	**156,020**	**8,860**	**38,727**
Returns with adjusted gross income, total	9,717	9,717	599,323	213,329	118,308	95,021	156,020	8,860	38,727
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
$5,000 under $10,000	1,980	1,980	95,686	16,004	12,192	3,812	7,038	(*)	(*)
$10,000 under $20,000	3,473	3,473	164,873	47,628	25,366	22,262	28,231	3,245	4,316
$20,000 under $50,000	2,850	2,850	160,765	89,134	40,249	48,885	69,924	2,850	16,182
$50,000 under $100,000	789	789	132,388	51,074	35,925	15,149	44,172	789	14,604
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Personal services: Miscellaneous personal services									
Returns with and without adjusted gross income, total	**145,585**	**146,451**	**551,120**	**1,773,995**	**197,767**	**1,576,228**	**1,002,859**	**110,782**	**183,300**
Returns with adjusted gross income, total	144,160	145,026	539,434	1,784,349	197,708	1,586,641	1,002,859	110,782	183,300
$1 under $5,000	30,990	31,249	120,927	80,572	35,090	45,482	8,151	5,012	855
$5,000 under $10,000	28,339	28,567	120,001	216,808	37,298	179,510	80,873	21,842	10,252
$10,000 under $20,000	64,639	64,988	186,461	940,470	75,551	864,919	538,028	63,737	88,954
$20,000 under $50,000	19,399	19,399	94,096	488,325	44,751	443,574	300,320	19,399	66,972
$50,000 under $100,000	707	707	16,499	44,126	4,696	39,430	33,534	707	10,411
$100,000 under $500,000	84	114	1,441	11,738	326	11,412	9,684	83	4,365
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	1,425	1,425	11,686	−10,354	59	−10,413	—	—	—
Business services: Total									
Returns with and without adjusted gross income, total	**552,805**	**562,049**	**6,730,258**	**9,769,757**	**2,051,766**	**7,717,991**	**6,381,784**	**446,928**	**1,504,798**
Returns with adjusted gross income, total	543,648	552,864	6,558,679	9,979,664	2,098,026	7,881,638	6,381,784	446,848	1,504,213
$1 under $5,000	86,249	87,279	527,769	250,793	94,466	156,327	29,512	18,442	3,031
$5,000 under $10,000	98,420	99,909	851,576	725,773	255,771	470,002	284,736	75,326	37,708
$10,000 under $20,000	186,210	189,376	1,934,717	2,784,055	599,145	2,184,910	1,640,854	182,300	276,912
$20,000 under $50,000	151,856	154,939	2,324,514	4,343,023	792,740	3,550,283	3,034,082	150,103	655,886
$50,000 under $100,000	17,073	17,492	646,209	1,132,176	245,817	886,359	855,853	16,884	280,093
$100,000 under $500,000	3,708	3,732	226,882	603,625	87,281	516,344	448,540	3,664	200,576
$500,000 under $1,000,000	97	99	26,959	67,929	11,281	56,648	47,320	97	27,261
$1,000,000 or more	35	38	20,053	72,290	11,525	60,765	40,887	32	22,746
Returns with no adjusted gross income	9,157	9,185	171,579	−209,907	−46,260	−163,647	—	80	585
Business services: Advertising									
Returns with and without adjusted gross income, total	**22,854**	**23,092**	**533,395**	**382,246**	**124,660**	**257,586**	**243,489**	**18,281**	**56,173**
Returns with adjusted gross income, total	22,562	22,800	529,197	387,585	125,113	262,472	243,489	18,281	56,173
$1 under $5,000	4,866	4,866	31,069	14,571	2,887	11,684	2,134	(*)	(*)
$5,000 under $10,000	3,579	3,579	59,064	26,187	8,989	17,198	8,590	2,765	954
$10,000 under $20,000	7,825	7,825	100,877	116,087	31,117	84,970	67,335	7,814	11,461
$20,000 under $50,000	5,307	5,545	243,652	154,486	57,110	97,376	108,613	5,307	23,297
$50,000 under $100,000	881	881	71,862	57,664	19,826	37,838	42,053	837	13,369
$100,000 under $500,000	102	102	22,467	17,418	5,034	12,384	14,155	102	6,524
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Business services: Services to buildings									
Returns with and without adjusted gross income, total	**86,932**	**87,959**	**920,066**	**971,908**	**319,751**	**652,157**	**531,948**	**64,896**	**93,920**
Returns with adjusted gross income, total	86,852	87,879	919,485	972,772	319,727	653,045	531,948	64,896	93,920
$1 under $5,000	19,040	19,312	107,880	56,876	35,292	21,584	5,511	3,897	458
$5,000 under $10,000	23,258	23,784	250,973	173,231	86,070	87,161	64,683	17,251	8,439
$10,000 under $20,000	34,737	34,966	330,495	482,816	121,438	361,378	276,989	33,931	45,562
$20,000 under $50,000	9,605	9,605	205,864	243,302	70,327	172,975	171,807	9,605	35,455
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table.

le 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
siness services: Computer and data processing services									
ns with and without adjusted gross income, total	9,411	9,411	134,106	191,285	33,881	157,404	127,518	8,833	27,467
urns with adjusted gross income, total	9,361	9,361	132,800	198,615	39,822	158,793	127,518	8,833	27,467
1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
10,000 under $20,000	2,794	2,794	30,021	43,731	7,514	36,217	27,168	2,784	4,411
20,000 under $50,000	4,670	4,670	44,494	133,525	24,153	109,372	88,014	4,670	18,796
50,000 under $100,000	74	74	22,026	9,678	2,615	7,063	7,666	74	3,536
100,000 under $500,000	—	—	—	—	—	—	—	—	—
500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
1,000,000 or more	—	—	—	—	—	—	—	—	—
urns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Business services: Management and public relations									
ns with and without adjusted gross income, total	146,994	148,740	1,609,317	3,557,963	748,636	2,809,327	2,446,268	130,312	642,922
turns with adjusted gross income, total	145,116	146,861	1,575,682	3,661,671	756,322	2,905,349	2,446,268	130,249	642,595
1 under $5,000	12,741	12,741	78,078	39,261	19,475	19,786	4,539	3,078	759
5,000 under $10,000	15,910	16,137	62,836	114,810	28,586	86,224	45,301	13,162	6,409
10,000 under $20,000	46,181	46,750	415,868	704,018	183,533	520,485	399,050	44,593	67,404
20,000 under $50,000	59,298	60,049	657,670	1,817,469	308,919	1,508,550	1,268,132	58,557	285,367
50,000 under $100,000	8,937	9,130	238,857	597,928	138,181	459,747	450,453	8,820	150,728
100,000 under $500,000	1,969	1,973	98,518	317,159	60,610	256,549	230,620	1,961	104,336
500,000 under $1,000,000	63	63	12,598	44,474	8,169	36,305	31,526	63	18,078
1,000,000 or more	17	18	11,257	26,552	8,849	17,703	16,647	15	9,514
turns with no adjusted gross income	1,878	1,879	33,635	−103,708	−7,686	−96,022	—	63	327
Business services: Equipment rental and leasing									
ns with and without adjusted gross income, total	23,766	24,123	567,266	591,261	6,035	585,226	409,102	16,859	110,928
turns with adjusted gross income, total	22,883	23,235	529,801	618,485	26,493	591,992	409,102	16,849	110,789
$1 under $5,000	3,705	3,734	15,677	12,234	−12,298	24,532	(*)	—	(*)
$5,000 under $10,000	3,200	3,200	59,523	23,910	3,715	20,195	8,613	(*)	8,428
$10,000 under $20,000	6,451	6,680	136,122	104,824	4,296	100,528	58,323	6,136	24,835
$20,000 under $50,000	6,680	6,724	196,109	193,371	13,928	179,443	134,882	6,153	
$50,000 under $100,000	2,207	2,257	81,009	148,981	14,705	134,276	113,695	2,193	35,579
$100,000 under $500,000	619	619	39,808	100,203	1,942	98,261	76,793	593	31,905
$500,000 under $1,000,000	14	14	1,287	9,922	422	9,500	6,126	14	3,595
$1,000,000 or more	7	7	266	25,040	−217	25,257	8,442	6	5,704
eturns with no adjusted gross income	883	888	37,465	−27,224	−20,458	−6,766	—	(*)	(*)
Business services: Other business services									
urns with and without adjusted gross income, total	264,669	268,724	2,966,108	4,121,281	818,803	3,302,478	2,656,496	209,506	581,048
eturns with adjusted gross income, total	258,677	262,728	2,871,714	4,189,627	830,549	3,359,078	2,656,496	209,499	580,929
$1 under $5,000	45,281	46,010	278,661	125,663	47,675	77,988	14,823	9,707	1,608
$5,000 under $10,000	51,266	52,002	399,325	378,142	124,306	253,836	153,156	39,395	20,445
$10,000 under $20,000	88,762	90,361	921,334	1,342,607	251,247	1,091,360	818,858	87,582	140,850
$20,000 under $50,000	67,496	68,346	976,725	1,831,691	318,303	1,513,388	1,283,781	66,967	272,433
$50,000 under $100,000	4,859	4,991	223,456	313,603	66,866	246,737	238,025	4,845	76,888
$100,000 under $500,000	985	989	52,864	164,438	16,930	147,508	123,673	975	56,306
$500,000 under $1,000,000	16	16	10,819	11,515	2,329	9,186	7,779	16	4,481
$1,000,000 or more	12	13	8,530	21,968	2,893	19,075	16,401	12	7,918
leturns with no adjusted gross income	5,992	5,996	94,394	−68,346	−11,746	−56,600	—	(*)	(*)
Automobile repair and services: Total									
turns with and without adjusted gross income, total	187,286	187,878	6,115,025	2,048,657	746,139	1,302,518	1,201,278	125,840	226,863
leturns with adjusted gross income, total	180,205	180,796	5,751,076	2,109,536	796,326	1,313,210	1,201,278	125,834	226,781
$1 under $5,000	39,821	39,821	817,509	114,113	55,106	59,007	6,205	4,010	398
$5,000 under $10,000	57,222	57,222	1,653,966	429,015	209,324	219,691	154,245	40,391	17,950
$10,000 under $20,000	61,298	61,335	2,005,729	876,130	297,446	578,684	527,847	59,727	84,904
$20,000 under $50,000	20,462	20,916	1,094,471	567,867	209,887	357,980	414,058	20,305	85,292
$50,000 under $100,000	1,170	1,218	120,792	76,386	16,262	60,124	60,165	1,169	19,035
$100,000 under $500,000	225	277	58,272	37,663	8,298	29,365	32,069	225	14,921
$500,000 under $1,000,000	3	3	22	2,348	−44	2,392	1,849	3	1,178
$1,000,000 or more	4	4	315	6,014	47	5,967	4,840	4	3,103
Returns with no adjusted gross income	7,081	7,082	363,949	−60,879	−50,187	−10,692	—	(*)	(*)
Automobile repair and services: Automotive rentals, without drivers									
turns with and without adjusted gross income, total	10,963	11,192	186,435	230,420	7,410	223,010	160,579	9,478	39,845
Returns with adjusted gross income, total	10,434	10,662	156,337	240,550	12,492	228,058	160,579	9,473	39,763
$1 under $5,000	2,053	2,053	16,101	13,509	979	12,530	(*)	(*)	(*)
$5,000 under $10,000	4,007	4,007	52,731	60,539	3,174	57,365	(*)	(*)	(*)
$10,000 under $20,000	3,894	4,122	67,922	116,512	5,010	111,502	34,958	3,674	5,412
$20,000 under $50,000	396	396	8,304	28,758	1,429	27,329	82,289	3,850	17,830
$50,000 under $100,000	78	78	10,960	13,661	1,860	11,801	21,808	395	6,913
$100,000 under $500,000	6	6	319	7,571	40	7,531	11,471	78	5,289
$500,000 under $1,000,000							6,255	6	3,952
$1,000,000 or more								(*)	(*)
Returns with no adjusted gross income	529	530	30,098	−10,130	−5,082	−5,048	—		

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Automobile repair and services: Automotive top and body repair shops									
Returns with and *without* adjusted gross income, total	**38,255**	**38,255**	**1,828,847**	**405,802**	**216,543**	**189,259**	**233,342**	**25,912**	**39,677**
Returns with adjusted gross income, total	36,567	36,567	1,663,016	419,646	232,557	187,089	233,342	25,912	39,677
$1 under $5,000	6,966	6,966	148,120	22,063	12,146	9,917	(*)	(*)	(*)
$5,000 under $10,000	12,941	12,941	471,674	99,423	58,223	41,200	36,642	9,537	4,049
$10,000 under $20,000	12,255	12,255	562,757	173,186	79,571	93,615	103,456	11,945	16,223
$20,000 under $50,000	4,296	4,296	449,544	117,819	79,267	38,552	86,785	4,276	17,611
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,688	1,688	165,831	−13,844	−16,014	2,170	—	—	—
Automobile repair and services: General automotive repair shops									
Returns with and without adjusted gross income, total	**101,803**	**101,803**	**3,101,199**	**938,943**	**359,467**	**579,476**	**511,451**	**64,010**	**88,518**
Returns with adjusted gross income, total	97,708	97,708	2,963,075	968,296	384,032	584,264	511,451	64,010	88,518
$1 under $5,000	25,907	25,907	548,879	73,690	31,540	42,150	4,806	3,510	370
$5,000 under $10,000	32,467	32,467	954,339	239,620	113,667	125,953	83,062	21,571	9,929
$10,000 under $20,000	33,255	33,255	1,078,860	477,542	168,452	309,090	292,385	32,894	48,295
$20,000 under $50,000	5,793	5,793	307,440	155,123	60,448	94,675	114,634	5,749	23,728
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,095	4,095	138,124	−29,353	−24,565	−4,788	—	—	—
Automobile repair and services: Other automotive repair shops									
Returns with and without adjusted gross income, total	**15,803**	**15,803**	**595,904**	**177,318**	**97,404**	**79,914**	**98,095**	**10,748**	**17,413**
Returns with adjusted gross income, total	15,418	15,418	579,930	178,525	99,634	78,891	98,095	10,748	17,413
$1 under $5,000	3,631	3,631	92,409	8,471	6,289	2,182	(*)	—	—
$5,000 under $10,000	5,299	5,299	127,735	39,464	25,735	13,729	13,756	4,330	1,625
$10,000 under $20,000	3,964	3,964	173,937	57,625	20,978	36,647	32,334	3,923	5,080
$20,000 under $50,000	2,420	2,420	171,799	67,262	45,182	22,080	46,877	2,391	9,244
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Automobile repair and services: Automotive services, except repair									
Returns with and without adjusted gross income, total	**17,339**	**17,354**	**329,823**	**244,857**	**39,395**	**205,462**	**163,253**	**12,576**	**32,729**
Returns with adjusted gross income, total	16,963	16,978	320,230	249,277	41,448	207,829	163,253	12,576	32,729
$1 under $5,000	2,737	2,737	24,699	8,013	5,194	2,819	(*)	(*)	(*)
$5,000 under $10,000	4,315	4,315	75,403	32,613	7,076	25,537	14,653	2,983	1,603
$10,000 under $20,000	6,087	6,095	106,253	81,858	14,552	67,306	49,441	5,561	7,288
$20,000 under $50,000	3,464	3,491	84,258	100,135	11,915	88,220	76,027	3,464	15,416
$50,000 under $100,000	288	288	11,035	17,115	824	16,291	14,349	288	4,268
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Miscellaneous repair services: Total									
Returns with and without adjusted gross income, total	**237,549**	**237,906**	**3,559,887**	**2,697,600**	**715,658**	**1,981,942**	**1,596,627**	**172,034**	**290,670**
Returns with adjusted gross income, total	229,640	229,997	3,376,897	2,718,033	735,612	1,982,421	1,596,627	172,034	290,670
$1 under $5,000	51,188	51,188	494,031	140,299	70,266	70,033	12,747	8,735	1,144
$5,000 under $10,000	60,792	60,792	802,865	460,487	165,987	294,500	182,738	47,226	22,853
$10,000 under $20,000	85,443	85,800	1,242,828	1,242,177	293,255	948,922	750,179	83,998	121,598
$20,000 under $50,000	31,184	31,184	688,419	803,451	173,025	630,426	590,114	31,042	124,163
$50,000 under $100,000	953	953	121,098	57,007	27,998	29,009	48,219	953	14,849
$100,000 under $500,000	76	76	27,419	10,739	5,148	5,591	9,351	76	3,975
$500,000 under $1,000,000	4	4	237	3,873	−67	3,940	3,279	4	2,088
$1,000,000 or more									
Returns with no adjusted gross income	7,909	7,909	182,990	−20,433	−19,954	−479	—	—	—
Miscellaneous repair services: Radio and TV repair shops									
Returns with and without adjusted gross income, total	**42,022**	**42,022**	**563,486**	**454,200**	**94,717**	**359,483**	**265,537**	**31,476**	**45,791**
Returns with adjusted gross income, total	40,782	40,782	555,553	457,574	96,648	360,926	265,537	31,476	45,791
$1 under $5,000	10,769	10,769	112,749	33,302	16,401	16,901	4,896	2,953	503
$5,000 under $10,000	9,542	9,542	142,078	73,370	19,841	53,529	31,039	8,052	3,870
$10,000 under $20,000	15,857	15,857	227,789	234,883	45,916	188,967	143,333	15,857	23,366
$20,000 under $50,000	4,563	4,563	71,838	113,427	13,859	99,568	83,957	4,563	17,345
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Miscellaneous repair services: Electrical repair shops, except radio and TV									
Returns with and without adjusted gross income, total	**31,891**	**31,891**	**518,305**	**349,777**	**116,919**	**232,858**	**199,704**	**23,769**	**36,067**
Returns with adjusted gross income, total	30,876	30,876	512,999	350,966	117,596	233,370	199,704	23,769	36,067
$1 under $5,000	6,727	6,727	89,348	19,581	9,290	10,291	1,621	(*)	(*)
$5,000 under $10,000	9,065	9,065	163,257	69,843	36,066	33,777	29,442	7,156	3,919
$10,000 under $20,000	11,608	11,608	197,248	167,101	58,526	108,575	98,858	11,608	15,988
$20,000 under $50,000	3,324	3,324	54,651	82,998	11,399	71,599	60,033	3,324	12,585
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Miscellaneous repair services: Reupholstery and furniture repair									
Returns with and without adjusted gross income, total	**32,469**	**32,469**	**566,770**	**319,809**	**96,789**	**223,020**	**180,448**	**22,097**	**30,429**
Returns with adjusted gross income, total	30,762	30,762	532,989	324,210	101,629	222,581	180,448	22,097	30,429
$1 under $5,000	7,548	7,548	68,069	20,586	10,432	10,154	2,170	(*)	(*)
$5,000 under $10,000	8,545	8,545	152,689	64,807	26,071	38,736	23,886	5,769	2,849
$10,000 under $20,000	11,815	11,815	248,203	165,961	49,995	115,966	101,033	11,815	16,533
$20,000 under $50,000	2,850	2,850	60,343	71,955	14,292	57,663	52,502	2,752	10,401
$50,000 under $100,000	—	—	—	—	—	—	—	—	—
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Miscellaneous repair services: Other miscellaneous repair services									
Returns with and without adjusted gross income, total	**131,524**	**131,524**	**1,911,326**	**1,578,125**	**407,233**	**1,170,892**	**953,756**	**95,049**	**178,730**
Returns with adjusted gross income, total	127,577	127,577	1,775,356	1,589,594	419,739	1,169,855	953,756	95,049	178,730
$1 under $5,000	26,144	26,144	223,865	66,830	34,143	32,687	4,060	2,496	299
$5,000 under $10,000	33,640	33,640	344,831	252,467	84,009	168,458	98,371	26,249	12,215
$10,000 under $20,000	46,520	46,520	569,588	678,543	138,818	539,725	409,773	45,075	66,058
$20,000 under $50,000	20,447	20,447	501,587	535,071	133,475	401,596	393,622	20,403	83,832
$50,000 under $100,000	760	760	111,559	44,874	24,994	19,880	37,914	760	11,404
$100,000 under $500,000	62	62	23,689	7,936	4,367	3,569	6,737	62	2,834
$500,000 under $1,000,000	4	4	237	3,873	—67	3,940	3,279	4	2,088
$1,000,000 or more									
Returns with no adjusted gross income	3,947	3,947	135,970	—11,469	—12,506	1,037	—	—	—
Motion pictures: Total									
Returns with and without adjusted gross income, total	**12,961**	**13,750**	**459,496**	**229,518**	**45,229**	**184,289**	**174,704**	**11,334**	**46,652**
Returns with adjusted gross income, total	12,119	12,602	441,460	258,113	52,114	205,999	174,704	11,333	46,622
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,625	2,625	45,734	20,927	1,460	19,467	11,332	2,596	1,485
$10,000 under $20,000	4,655	4,655	135,632	67,473	5,512	61,961	41,924	4,545	7,458
$20,000 under $50,000	2,410	2,707	159,040	70,024	28,176	41,848	50,155	2,408	10,671
$50,000 under $100,000	697	873	60,447	45,727	13,024	32,703	36,049	686	11,670
$100,000 under $500,000	187	197	14,874	33,307	—1,010	34,317	22,401	176	8,967
$500,000 under $1,000,000	6	6	1,588	4,029	883	3,146	2,276	6	1,150
$1,000,000 or more	5	5	4,680	11,513	3,849	7,664	9,264	5	5,104
Returns with no adjusted gross income	842	1,148	18,036	—28,595	—6,885	—21,710	—	(*)	(*)
Motion pictures: Motion picture production, distribution, and services									
Returns with and without adjusted gross income, total	**8,956**	**8,956**	**175,704**	**173,038**	**22,859**	**150,179**	**135,444**	**7,986**	**37,593**
Returns with adjusted gross income, total	8,432	8,432	170,597	199,242	29,115	170,127	135,444	7,985	37,563
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,725	1,725	(*)	14,715	—480	15,195	8,788	1,725	1,385
$10,000 under $20,000	2,967	2,967	15,072	44,872	—1,931	46,803	27,803	2,857	5,010
$20,000 under $50,000	1,811	1,811	105,545	55,331	20,555	34,776	39,611	1,809	8,557
$50,000 under $100,000	544	544	20,209	36,383	7,023	29,360	28,452	533	9,341
$100,000 under $500,000	150	150	10,877	28,057	—1,665	29,722	17,989	139	6,899
$500,000 under $1,000,000	6	6	1,588	4,029	883	3,146	2,276	6	1,150
$1,000,000 or more	5	5	4,680	11,513	3,849	7,664	9,264	5	5,104
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Amusement and recreation services, except motion pictures: Total									
Returns with and without adjusted gross income, total	**230,469**	**233,296**	**2,640,836**	**3,613,319**	**181,112**	**3,432,207**	**2,391,863**	**172,673**	**623,338**
Returns with adjusted gross income, total	218,677	221,480	2,436,361	3,768,082	258,297	3,509,785	2,391,863	172,624	622,918
$1 under $5,000	46,023	47,257	377,527	120,281	20,714	99,567	18,829	13,113	1,971
$5,000 under $10,000	44,387	44,660	332,360	320,581	61,469	259,112	130,535	33,302	17,816
$10,000 under $20,000	73,285	73,882	551,071	1,069,359	66,201	1,003,158	650,275	72,235	109,680
$20,000 under $50,000	48,045	48,604	673,300	1,312,989	45,572	1,267,417	899,828	47,252	189,822
$50,000 under $100,000	4,405	4,463	206,309	288,671	28,730	259,941	216,653	4,218	67,902
$100,000 under $500,000	2,328	2,394	172,944	411,979	1,659	410,320	301,627	2,304	137,369
$500,000 under $1,000,000	133	144	47,473	89,152	9,122	80,030	62,050	129	34,548
$1,000,000 or more	71	76	75,377	155,070	24,830	130,240	112,066	71	63,810
Returns with no adjusted gross income	11,792	11,816	204,475	—154,763	—77,185	—77,578	—	49	420

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Amusement and recreation services, except motion pictures: Producers, orchestras, and entertainers									
Returns with and without adjusted gross income, total	**97,567**	**98,760**	**958,051**	**1,354,514**	**260,374**	**1,094,140**	**844,031**	**75,251**	**194,188**
Returns with adjusted gross income, total	94,889	96,082	933,392	1,364,845	265,080	1,099,765	844,031	75,247	194,181
$1 under $5,000	23,891	24,346	121,737	64,595	30,128	34,467	13,045	8,872	1,318
$5,000 under $10,000	21,324	21,369	127,969	153,840	56,061	97,779	65,849	17,067	9,314
$10,000 under $20,000	30,734	31,252	157,465	455,935	50,006	405,929	273,941	30,416	46,512
$20,000 under $50,000	17,344	17,494	339,603	471,334	47,878	423,456	326,287	17,340	69,056
$50,000 under $100,000	1,044	1,051	59,478	67,472	22,076	45,396	47,512	1,000	14,228
$100,000 under $500,000	500	514	64,874	82,928	23,340	59,588	61,939	500	26,237
$500,000 under $1,000,000	32	34	27,968	21,994	12,531	9,463	18,685	32	9,186
$1,000,000 or more	20	22	34,298	46,747	23,060	23,687	36,773	20	18,328
Returns with no adjusted gross income	2,678	2,678	24,659	−10,331	−4,706	−5,625	—	(*)	(*)
Amusement and recreation services, except motion pictures: Other amusement and recreation services									
Returns with and without adjusted gross income, total	**125,521**	**126,964**	**1,472,620**	**2,216,957**	**−98,425**	**2,315,382**	**1,520,878**	**93,377**	**425,904**
Returns with adjusted gross income, total	117,211	118,630	1,331,021	2,354,285	−26,478	2,380,763	1,520,878	93,336	425,492
$1 under $5,000	19,637	20,371	210,656	49,846	−12,673	62,519	5,437	4,013	617
$5,000 under $10,000	21,073	21,301	168,030	152,171	−670	152,841	59,646	14,514	7,973
$10,000 under $20,000	40,777	40,856	336,820	588,895	10,376	578,519	360,878	40,045	60,583
$20,000 under $50,000	30,389	30,678	305,381	833,674	−6,399	840,073	567,122	29,600	120,316
$50,000 under $100,000	3,357	3,408	146,809	220,890	6,645	214,245	168,851	3,214	53,564
$100,000 under $500,000	1,823	1,853	102,939	328,386	−22,165	350,551	238,660	1,799	110,932
$500,000 under $1,000,000	103	110	19,505	68,621	−3,409	72,030	44,443	99	25,983
$1,000,000 or more	52	53	40,881	111,802	1,817	109,985	75,841	52	45,524
Returns with no adjusted gross income	8,310	8,334	141,599	−137,328	−71,947	−65,381	—	41	412
Medical and health services: Total									
Returns with and without adjusted gross income, total	**387,846**	**392,203**	**17,511,400**	**12,786,602**	**8,746,639**	**4,039,963**	**9,411,269**	**348,126**	**2,741,357**
Returns with adjusted gross income, total	383,005	387,311	17,198,407	12,873,006	8,724,390	4,148,616	9,411,269	348,087	2,741,206
$1 under $5,000	29,260	29,315	228,579	82,906	72,900	10,006	9,584	7,784	1,119
$5,000 under $10,000	40,372	40,640	399,883	306,115	158,168	147,947	139,854	33,902	20,369
$10,000 under $20,000	73,857	74,426	1,284,684	1,096,937	525,997	570,940	644,358	67,936	105,162
$20,000 under $50,000	160,624	162,109	7,621,412	5,369,005	3,612,639	1,756,366	3,882,194	159,708	910,593
$50,000 under $100,000	67,832	69,382	5,835,480	4,470,361	3,294,803	1,175,558	3,477,754	67,704	1,158,047
$100,000 under $500,000	10,998	11,365	1,751,383	1,497,161	1,030,075	467,086	1,221,145	10,992	525,908
$500,000 under $1,000,000	52	64	55,225	33,742	18,604	15,138	26,395	51	14,296
$1,000,000 or more	10	10	21,761	16,779	11,204	5,575	9,985	10	5,712
Returns with no adjusted gross income	4,841	4,892	312,993	−86,404	22,249	−108,653	—	(*)	(*)
Medical and health services: Offices of physicians									
Returns with and without adjusted gross income, total	**152,633**	**154,450**	**8,721,688**	**7,302,502**	**4,974,662**	**2,327,840**	**5,559,939**	**147,648**	**1,781,394**
Returns with adjusted gross income, total	151,424	153,236	8,654,814	7,348,640	4,954,351	2,394,289	5,559,939	147,630	1,781,328
$1 under $5,000	2,134	2,134	51,291	5,788	27,313	−21,525	(*)	(*)	(*)
$5,000 under $10,000	5,331	5,331	53,065	42,394	11,352	31,042	18,571	5,103	2,574
$10,000 under $20,000	16,464	16,464	288,098	244,849	110,426	134,423	139,257	15,160	23,190
$20,000 under $50,000	68,718	69,511	2,911,354	2,446,683	1,534,431	912,252	1,769,514	68,157	429,702
$50,000 under $100,000	49,424	50,157	3,904,913	3,298,343	2,356,718	941,625	2,562,037	49,305	861,043
$100,000 under $500,000	9,302	9,584	1,401,246	1,269,051	888,451	380,600	1,039,289	9,299	447,880
$500,000 under $1,000,000	43	47	28,663	27,616	15,441	12,175	22,381	43	11,979
$1,000,000 or more	8	8	16,184	13,916	10,219	3,697	8,568	8	4,923
Returns with no adjusted gross income	1,209	1,214	66,874	−46,138	20,311	−66,449	—	(*)	(*)
Medical and health services: Offices of dentists									
Returns with and without adjusted gross income, total	**82,509**	**82,735**	**5,163,534**	**2,809,156**	**2,400,970**	**408,186**	**2,050,067**	**74,728**	**544,824**
Returns with adjusted gross income, total	82,129	82,355	5,144,486	2,818,817	2,395,044	423,773	2,050,067	74,728	544,824
$1 under $5,000	2,152	2,152	21,325	5,319	4,468	851	(*)	—	—
$5,000 under $10,000	4,778	4,818	75,299	37,168	19,623	17,545	14,280	2,449	1,416
$10,000 under $20,000	15,968	15,968	488,113	252,276	187,233	65,043	147,575	13,296	21,145
$20,000 under $50,000	44,710	44,710	2,899,321	1,534,759	1,340,061	194,698	1,113,421	44,466	260,167
$50,000 under $100,000	13,515	13,691	1,470,845	855,436	748,742	106,694	666,774	13,511	215,655
$100,000 under $500,000	1,002	1,012	182,058	130,867	93,433	37,434	105,810	1,002	45,286
$500,000 under $1,000,000	4	4	7,525	2,992	1,484	1,508	2,119	4	1,155
$1,000,000 or more									
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Medical and health services: Offices of osteopathic physicians									
Returns with and without adjusted gross income, total	**3,181**	**3,181**	**168,357**	**111,847**	**95,827**	**16,020**	**89,120**	**3,179**	**26,472**
Returns with adjusted gross income, total	3,179	3,179	168,271	112,546	95,753	16,793	89,120	3,179	26,472
$1 under $5,000	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$20,000 under $50,000	1,555	1,555	80,364	48,384	41,756	6,628	37,394	1,555	8,705
$50,000 under $100,000	610	610	57,058	39,764	33,785	5,979	33,739	610	11,402
$100,000 under $500,000	114	114	19,129	15,322	13,105	2,217	13,049	114	5,572
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Medical and health services: Offices of chiropractors									
Returns with and without adjusted gross income, total	**18,789**	**18,789**	**550,549**	**330,679**	**255,646**	**75,033**	**211,267**	**15,701**	**43,561**
Returns with adjusted gross income, total	18,452	18,452	523,680	334,200	254,997	79,203	211,267	15,701	43,561
$1 under $5,000	1,998	1,998	8,140	5,369	−295	5,664	(*)	(*)	(*)
$5,000 under $10,000	2,734	2,734	36,988	21,137	17,701	3,436	8,862	2,233	1,204
$10,000 under $20,000	7,083	7,083	137,437	99,763	62,848	36,915	51,002	6,514	7,885
$20,000 under $50,000	6,130	6,130	284,359	172,123	143,416	28,707	122,551	6,130	25,005
$50,000 under $100,000	496	496	56,551	34,648	31,231	3,417	27,531	496	9,013
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Medical and health services: Offices of optometrists									
Returns with and without adjusted gross income, total	**12,188**	**12,188**	**828,559**	**352,433**	**293,854**	**58,579**	**259,361**	**11,643**	**65,789**
Returns with adjusted gross income, total	11,917	11,917	820,030	356,568	290,957	65,611	259,361	11,629	65,742
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	2,905	2,905	69,229	43,004	24,372	18,632	26,224	2,905	4,474
$20,000 under $50,000	7,159	7,159	591,658	220,991	204,548	16,443	160,675	7,159	37,020
$50,000 under $100,000	1,223	1,223	132,931	74,638	54,208	20,430	58,857	1,223	18,704
$100,000 under $500,000	114	114	21,440	14,187	7,478	6,709	12,459	114	5,372
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Medical and health services: Registered and *practical nurses*									
Returns with and without adjusted gross income, total	**54,474**	**54,702**	**253,005**	**608,937**	**204,770**	**404,167**	**368,697**	**43,367**	**69,994**
Returns with adjusted gross income, total	54,474	54,702	253,005	608,937	204,770	404,167	368,697	43,367	69,994
$1 under $5,000	14,641	14,641	35,064	42,873	26,103	16,770	6,089	5,319	725
$5,000 under $10,000	17,369	17,597	99,152	132,179	80,210	51,969	70,324	16,103	11,159
$10,000 under $20,000	13,417	13,417	67,716	194,539	57,246	137,293	121,167	12,898	21,361
$20,000 under $50,000	8,853	8,853	50,006	226,619	40,544	186,075	162,353	8,853	33,978
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—
Medical and health services: Nursing and personal care facilities									
Returns with and without adjusted gross income, total	**14,840**	**14,951**	**793,555**	**148,229**	**79,541**	**68,688**	**96,223**	**8,580**	**22,371**
Returns with adjusted gross income, total	13,281	13,357	644,625	165,515	84,676	80,839	96,223	8,573	22,333
$1 under $5,000	4,437	4,447	75,828	11,385	8,339	3,046	(*)	(*)	(*)
$5,000 under $10,000	3,485	3,485	51,282	24,344	11,185	13,159	8,698	2,650	1,168
$10,000 under $20,000	3,242	3,242	45,748	45,478	7,655	37,823	25,002	3,242	4,103
$20,000 under $50,000	1,770	1,770	269,738	50,980	37,395	13,585	36,899	1,659	7,605
$50,000 under $100,000	264	295	116,617	17,190	14,720	2,470	14,226	259	4,589
$100,000 under $500,000	79	108	63,677	13,045	3,855	9,190	8,791	76	3,926
$500,000 under $1,000,000	4	10	21,735	3,093	1,527	1,566	1,438	3	806
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,559	1,594	148,930	−17,286	−5,135	−12,151	—	(*)	(*)
Medical and health services: Dental laboratories									
Returns with and without adjusted gross income, total	**6,469**	**6,469**	**221,587**	**116,725**	**94,778**	**21,947**	**78,759**	**5,698**	**17,133**
Returns with adjusted gross income, total	5,925	5,925	219,581	118,091	97,108	20,983	78,759	5,698	17,133
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	2,715	2,715	78,118	39,437	37,176	2,261	23,243	2,715	3,829
$20,000 under $50,000	1,669	1,669	100,711	55,731	45,286	10,445	41,022	1,669	9,681
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Medical and health services: Other medical and health *services*									
Returns with and without adjusted gross income, total	**43,321**	**43,828**	**719,714**	**1,027,813**	**333,773**	**694,040**	**713,380**	**38,321**	**172,879**
Returns with adjusted gross income, total	42,781	43,288	712,385	1,031,858	333,722	698,136	713,380	38,321	172,879
$1 under $5,000	3,222	3,222	28,810	9,637	4,238	5,399	(*)	(*)	(*)
$5,000 under $10,000	4,764	4,764	57,186	33,283	7,392	25,891	12,275	3,701	1,862
$10,000 under $20,000	12,232	12,232	103,588	179,926	34,578	145,348	112,590	11,375	19,402
$20,000 under $50,000	19,851	20,269	413,353	609,576	225,008	384,568	436,882	19,851	98,620
$50,000 under $100,000	2,450	2,538	84,674	159,202	51,016	108,186	121,013	2,450	39,778
$100,000 under $500,000	260	261	24,772	37,932	11,490	26,442	28,179	260	12,207
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Legal services									
Returns with and without adjusted gross income, total	**149,874**	**150,951**	**4,481,120**	**4,452,176**	**2,218,916**	**2,233,260**	**3,199,398**	**133,195**	**928,397**
Returns with adjusted gross income, total	147,290	148,367	4,414,917	4,545,485	2,228,330	2,317,155	3,199,398	133,169	928,148
$1 under $5,000	8,985	8,985	80,387	25,473	15,256	10,217	3,363	2,325	263
$5,000 under $10,000	14,466	14,466	288,550	106,159	102,828	3,331	36,357	10,326	4,846
$10,000 under $20,000	37,389	37,958	655,845	569,995	287,963	282,032	315,737	34,965	55,065
$20,000 under $50,000	64,651	65,133	1,800,841	2,029,253	904,314	1,124,939	1,427,679	63,913	328,428
$50,000 under $100,000	18,121	18,128	1,097,684	1,209,142	639,657	569,485	933,640	17,982	319,495
$100,000 under $500,000	3,612	3,631	483,350	548,413	259,719	288,694	434,703	3,593	193,510
$500,000 under $1,000,000	54	54	19,719	36,817	12,002	24,815	29,615	53	16,477
$1,000,000 or more	12	12	8,541	20,233	6,591	13,642	18,304	12	10,064
Returns with no adjusted gross income	2,584	2,584	66,203	−93,309	−9,414	−83,895	—	26	249
Educational services									
Returns with and without adjusted gross income, total	**146,187**	**147,876**	**731,831**	**2,236,363**	**216,562**	**2,019,801**	**1,392,619**	**120,330**	**288,296**
Returns with adjusted gross income, total	144,456	146,145	716,099	2,254,340	219,097	2,035,243	1,392,619	120,323	288,293
$1 under $5,000	22,558	22,558	129,907	59,808	40,258	19,550	5,639	4,749	609
$5,000 under $10,000	26,735	26,780	116,360	196,579	45,415	151,164	85,572	22,134	11,440
$10,000 under $20,000	58,253	58,855	241,143	865,127	69,204	795,923	499,002	56,960	84,037
$20,000 under $50,000	34,232	35,274	187,320	930,428	49,655	880,773	643,746	33,803	133,834
$50,000 under $100,000	2,393	2,393	32,341	153,058	11,026	142,032	119,525	2,393	39,839
$100,000 under $500,000	276	276	4,406	37,796	769	37,027	29,385	275	12,762
$500,000 under $1,000,000	5	5	1,734	3,922	739	3,183	3,519	5	1,941
$1,000,000 or more	4	4	2,888	7,622	2,031	5,591	6,231	4	3,831
Returns with no adjusted gross income	1,731	1,731	15,732	−17,977	−2,535	−15,442	—	(*)	(*)
Engineering and *architectural* services									
Returns with and without adjusted gross income, total	**74,374**	**74,374**	**1,475,253**	**1,573,981**	**483,210**	**1,090,771**	**1,087,877**	**65,644**	**267,487**
Returns with adjusted gross income, total	73,322	73,322	1,437,772	1,615,213	483,539	1,131,674	1,087,877	65,644	267,487
$1 under $5,000	5,160	5,160	53,721	16,818	11,657	5,161	(*)	(*)	(*)
$5,000 under $10,000	12,343	12,343	154,638	91,173	33,347	57,826	31,712	8,918	4,307
$10,000 under $20,000	22,228	22,228	282,892	341,200	82,841	258,359	194,762	21,432	33,347
$20,000 under $50,000	30,028	30,028	649,123	860,289	230,757	629,532	611,236	30,014	134,599
$50,000 under $100,000	3,019	3,019	179,438	203,766	82,002	121,764	162,966	3,017	54,636
$100,000 under $500,000	529	529	97,244	86,498	34,480	52,018	70,923	529	32,968
$500,000 under $1,000,000	12	12	6,829	8,150	2,570	5,580	6,911	12	3,529
$1,000,000 or more	3	3	13,887	7,319	5,885	1,434	6,789	3	3,749
Returns with no adjusted gross income	1,052	1,052	37,481	−41,232	−329	−40,903	—	—	—
Accounting auditing, and bookkeeping services: Total									
Returns with and without adjusted gross income, total	**150,891**	**151,490**	**1,715,207**	**2,987,464**	**807,467**	**2,179,997**	**1,980,767**	**132,757**	**439,926**
Returns with adjusted gross income, total	149,781	150,380	1,706,554	3,007,858	804,812	2,203,046	1,980,767	132,753	439,921
$1 under $5,000	12,934	12,934	45,023	43,286	15,217	28,069	3,079	2,030	282
$5,000 under $10,000	21,911	21,956	157,197	169,615	71,051	98,564	67,382	17,302	9,340
$10,000 under $20,000	51,847	51,930	396,380	791,553	160,819	630,734	464,267	50,507	77,773
$20,000 under $50,000	58,618	59,041	851,327	1,663,613	435,829	1,227,784	1,175,979	58,444	252,666
$50,000 under $100,000	3,966	4,010	207,935	257,397	96,195	161,202	204,007	3,966	68,831
$100,000 under $500,000	496	500	47,195	72,425	24,999	47,426	58,683	495	26,344
$500,000 under $1,000,000	6	6	1,241	3,676	686	2,990	3,456	6	1,950
$1,000,000 or more	3	3	256	6,293	16	6,277	3,914	3	2,735
Returns with no adjusted gross income	1,110	1,110	8,653	−20,394	2,655	−23,049	—	(*)	(*)
Accounting, auditing, and bookkeeping services: Certified public accountants									
Returns with and without adjusted gross income, total	**26,355**	**26,355**	**687,984**	**769,519**	**330,200**	**439,319**	**534,011**	**25,267**	**136,044**
Returns with adjusted gross income, total	26,281	26,281	685,999	774,661	329,996	444,665	534,011	25,267	136,044
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $20,000	6,378	6,378	74,455	101,089	35,804	65,285	51,642	6,358	8,370
$20,000 under $50,000	15,636	15,636	421,811	474,836	208,050	266,786	332,511	15,636	72,825
$50,000 under $100,000	2,131	2,131	142,681	138,635	64,753	73,882	108,563	2,131	36,423
$100,000 under $500,000	294	294	29,055	42,020	15,536	26,484	34,065	293	15,304
$500,000 under $1,000,000	5	5	881	6,136	334	5,802	4,419	5	2,886
$1,000,000 or more									
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Accounting auditing, and bookkeeping services: Other *accounting, auditing, and bookkeeping services*									
Returns with and without adjusted gross income, total	**125,003**	**125,135**	**1,027,223**	**2,229,863**	**477,267**	**1,752,596**	**1,455,142**	**107,937**	**305,713**
Returns with adjusted gross income, total	123,967	124,099	1,020,555	2,245,115	474,816	1,770,299	1,455,142	107,933	305,706
$1 under $5,000	12,479	12,479	43,108	41,868	14,054	27,814	3,079	2,030	282
$5,000 under $10,000	20,529	20,574	141,996	159,088	66,695	92,393	64,571	16,458	9,104
$10,000 under $20,000	45,489	45,552	321,925	690,800	125,015	565,785	412,713	44,149	69,403
$20,000 under $50,000	43,385	43,405	429,516	1,197,803	227,779	970,024	849,945	43,211	181,135
$50,000 under $100,000	1,879	1,879	65,254	121,318	31,442	89,876	97,265	1,879	32,943
$100,000 under $500,000	202	206	18,140	30,405	9,463	20,942	24,618	202	11,040
$500,000 under $1,000,000	4	4	616	3,833	368	3,465	2,951	4	1,799
$1,000,000 or more									
Returns with no adjusted gross income	1,036	1,036	6,668	−15,252	2,451	−17,703	—	(*)	(*)

Footnote at end of table.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industry and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)			Taxable income	Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income or loss		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services—Continued									
Other services									
Returns with and without adjusted gross income, total	**193,033**	**196,323**	**1,411,249**	**3,592,106**	**456,490**	**3,135,616**	**2,471,661**	**158,417**	**622,028**
Returns with adjusted gross income, total	189,515	192,572	1,350,011	3,744,892	468,062	3,276,830	2,471,661	158,409	621,959
$1 under $5,000	30,920	31,192	126,673	87,153	28,146	59,007	12,449	8,084	1,420
$5,000 under $10,000	31,083	31,163	181,510	231,604	33,513	198,091	88,779	24,003	11,910
$10,000 under $20,000	59,362	59,900	354,025	850,593	96,320	754,273	508,728	58,255	87,918
$20,000 under $50,000	57,802	59,759	409,271	1,678,473	152,226	1,526,247	1,185,350	57,757	266,064
$50,000 under $100,000	8,295	8,430	138,709	529,402	79,642	449,760	401,105	8,288	128,786
$100,000 under $500,000	1,995	2,064	111,859	307,451	58,761	248,690	229,074	1,965	101,792
$500,000 under $1,000,000	41	43	15,897	25,974	10,840	15,134	21,087	40	10,890
$1,000,000 or more	17	21	12,067	34,242	8,614	25,628	25,089	17	13,179
Returns with no adjusted gross income	3,518	3,751	61,238	−152,786	−11,572	−141,214	—	(*)	(*)
Nature of Business Not Allocable									
Returns with and without adjusted gross income, total	**16,555**	**18,804**	**238,083**	**263,426**	**44,289**	**219,137**	**168,807**	**12,956**	**41,942**
Returns with adjusted gross income, total	17,870	18,119	222,249	271,105	46,605	224,500	168,807	12,952	41,887
$1 under $5,000	4,442	4,442	34,669	11,522	5,998	5,524	(*)	(*)	(*)
$5,000 under $10,000	5,046	5,046	82,300	36,707	11,498	25,209	13,663	4,088	1,491
$10,000 under $20,000	3,755	3,755	23,024	53,061	1,947	51,114	31,061	3,717	5,120
$20,000 under $50,000	4,131	4,379	37,949	119,205	16,418	102,787	81,326	3,970	17,652
$50,000 under $100,000	321	321	(*)	20,177	3,020	17,157	16,883	321	5,600
$100,000 under $500,000	167	167	9,331	24,037	4,772	19,265	20,202	167	8,996
$500,000 under $1,000,000	8	8	18,848	6,398	2,952	3,444	4,469	6	2,879
$1,000,000 or more									
Returns with no adjusted gross income	685	685	15,834	−7,679	−2,316	−5,363	—	(*)	(*)

(*) 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 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All Industries										
Businesses with and without net income, total	**9,859,373**	**10,881,969**	**339,221,398**	**144,939,186**	**44,611,260**	**6,238,935**	**77,304,549**	**23,023,377**	**7,108,423**	**21,945,335**
Businesses with net income, total	6,984,202	7,385,833	290,767,924	108,905,398	57,272,242	3,896,112	40,666,650	10,966,506	5,152,976	16,356,973
$1 under $2,000	2,733,823	2,834,819	22,706,472	31,461,579	2,243,924	1,919,339	22,878,475	6,339,180	1,775,704	3,918,016
$2,000 under $5,000	1,623,930	1,647,753	32,481,581	17,197,517	5,449,062	900,959	8,162,569	3,585,886	1,049,949	1,950,992
$5,000 under $10,000	1,265,252	1,276,444	52,288,545	16,989,728	9,132,552	576,707	5,048,003	2,809,173	1,017,961	2,000,866
$10,000 under $25,000	1,116,821	1,124,849	91,947,080	23,930,456	17,418,062	443,461	3,778,197	2,734,197	1,031,964	3,401,693
$25,000 under $50,000	371,019	371,642	53,792,546	14,577,537	12,602,921	123,661	1,218,077	756,539	362,560	2,908,256
$50,000 or more	129,943	130,326	37,551,700	10,589,292	10,425,721	46,581	626,527	—462,956	126,267	3,271,256
Businesses with deficit, total	3,344,229	3,496,136	48,453,474	43,995,548	—12,660,982	2,613,442	39,937,304	16,719,226	2,267,410	7,065,147
Under $5,000	2,802,689	2,909,169	23,960,429	37,671,838	—4,154,319	2,247,010	32,612,978	9,213,179	2,016,195	5,118,296
$5,000 under $10,000	362,948	364,403	8,088,417	4,640,226	—2,555,659	259,449	4,647,157	2,548,728	186,785	862,349
$10,000 under $25,000	166,272	167,576	7,850,380	2,134,355	—2,508,299	104,326	2,248,090	2,394,564	64,342	698,104
$25,000 or more	53,653	54,988	8,554,248	318,566	—3,442,705	29,655	1,130,083	2,631,188	18,485	705,927
All Nonfarm Industries										
Businesses with and without net income, total	**7,221,346**	**7,759,576**	**273,954,741**	**110,992,081**	**39,636,453**	**4,630,873**	**57,707,269**	**13,648,359**	**5,381,743**	**16,968,256**
Businesses with net income, total	5,487,531	5,734,192	240,784,707	88,309,529	45,624,890	3,195,729	34,996,180	7,688,459	4,168,963	13,486,337
$1 under $2,000	2,115,105	2,177,503	17,727,793	25,640,161	1,715,903	1,563,443	19,447,303	4,476,955	1,440,041	3,159,417
$2,000 under $5,000	1,259,333	1,274,453	26,423,263	13,668,261	4,224,020	737,204	6,993,263	2,450,978	818,198	1,539,165
$5,000 under $10,000	1,000,563	1,007,160	43,522,590	13,317,441	7,216,229	472,558	4,294,859	1,806,353	821,401	1,548,265
$10,000 under $25,000	862,572	867,086	76,150,160	18,573,180	13,445,916	349,761	3,300,049	1,827,215	817,607	2,723,199
$25,000 under $50,000	297,143	297,610	45,055,095	11,661,068	10,123,286	104,061	1,112,668	425,114	291,151	2,373,692
$50,000 or more	110,079	110,380	31,915,806	9,006,798	8,899,536	40,764	573,568	—466,306	106,992	2,809,510
Businesses with deficit, total	1,948,829	2,025,384	33,160,034	26,390,599	—5,988,437	1,571,801	24,498,671	7,880,365	1,361,122	4,156,618
Under $5,000	1,709,007	1,768,934	16,932,262	23,859,750	—2,224,012	1,410,540	21,165,416	4,918,346	1,255,751	3,237,274
$5,000 under $10,000	161,855	162,310	5,655,480	2,095,294	—1,125,105	118,086	2,137,970	1,082,429	80,564	407,430
$10,000 under $25,000	71,071	71,693	5,435,503	740,940	—1,067,794	41,915	957,587	851,147	23,927	284,838
$25,000 or more	21,881	22,447	5,136,789	—110,088	—1,571,526	12,166	505,695	955,743	7,193	318,160
Agriculture, Forestry, and Fishing										
Businesses with and without net income, total	**3,271,670**	**3,367,244**	**69,289,670**	**44,241,600**	**5,587,213**	**1,999,391**	**24,445,453**	**14,208,934**	**2,166,462**	**6,798,817**
Businesses with net income, total	1,762,623	1,799,665	53,412,820	24,642,649	12,555,439	843,031	6,815,710	5,271,500	1,177,706	3,483,808
$1 under $2,000	705,680	718,273	5,262,866	6,711,614	574,826	417,762	4,044,628	2,092,160	387,605	850,904
$2,000 under $5,000	407,512	408,763	6,536,707	3,864,045	1,344,864	185,189	1,292,446	1,226,735	257,391	442,204
$5,000 under $10,000	296,424	296,991	9,432,529	4,055,364	2,109,166	118,273	838,554	1,107,644	222,171	488,354
$10,000 under $25,000	271,918	274,042	16,723,097	5,719,128	4,215,737	101,353	523,143	980,248	230,371	724,091
$25,000 under $50,000	80,128	80,180	9,421,689	3,158,348	2,680,449	21,430	117,172	360,727	77,647	588,844
$50,000 or more	21,386	21,416	6,035,932	1,694,212	1,630,397	6,234	56,448	7,367	20,670	496,746
Businesses with deficit, total	1,558,460	1,567,579	15,876,850	20,246,555	—6,968,226	1,172,598	17,774,670	9,440,111	1,015,253	3,440,529
Under $5,000	1,219,016	1,223,605	7,329,610	15,655,564	—2,059,080	941,659	13,078,732	4,635,912	849,514	2,141,346
$5,000 under $10,000	210,866	211,189	2,511,248	2,740,517	—1,493,000	149,625	2,698,706	1,534,811	113,169	490,885
$10,000 under $25,000	99,392	99,452	2,499,948	1,506,260	—1,488,613	65,934	1,396,322	1,598,551	42,690	442,140
$25,000 or more	33,090	33,333	3,536,044	504,245	—1,927,533	18,243	681,283	1,750,495	12,055	436,597
Farms										
Businesses with and without net income, total	**3,045,302**	**3,122,393**	**65,266,657**	**41,158,095**	**4,974,807**	**1,843,913**	**22,455,235**	**13,728,053**	**2,004,472**	**6,394,156**
Businesses with net income, total	1,621,079	1,651,641	49,973,217	22,984,664	11,647,352	762,447	6,158,259	5,179,053	1,081,074	3,293,641
$1 under $2,000	647,144	657,316	4,978,679	6,120,809	528,021	374,269	3,602,890	1,989,898	352,465	790,990
$2,000 under $5,000	372,049	373,300	6,058,318	3,605,713	1,225,042	168,195	1,187,463	1,193,208	237,073	419,577
$5,000 under $10,000	268,761	269,284	8,765,955	3,753,716	1,916,323	105,138	764,037	1,073,356	199,753	461,995
$10,000 under $25,000	255,938	257,763	15,796,920	5,424,840	3,972,146	94,461	486,362	966,332	215,983	693,395
$25,000 under $50,000	73,984	74,032	8,737,451	2,945,637	2,479,635	19,676	105,626	360,376	71,517	551,680
$50,000 or more	19,923	19,946	5,635,894	1,593,045	1,526,185	5,849	53,568	13,292	19,327	467,766
Businesses with deficit, total	1,464,340	1,470,752	15,293,440	18,679,749	—6,672,545	1,092,242	16,396,492	8,955,802	943,783	3,204,302
Under $5,000	1,137,340	1,140,235	7,028,167	14,396,910	—1,930,307	872,134	11,975,813	4,351,404	786,876	1,967,815
$5,000 under $10,000	201,869	202,093	2,432,937	2,558,601	—1,430,554	142,045	2,523,220	1,465,935	106,684	458,060
$10,000 under $25,000	95,827	95,883	2,414,877	1,409,892	—1,440,505	62,889	1,314,590	1,535,807	40,680	421,506
$25,000 or more	32,345	32,541	3,417,459	459,909	—1,871,179	17,784	647,361	1,683,727	11,579	418,249
Field crop										
Businesses with and without net income, total	**1,310,622**	**1,334,421**	**28,809,120**	**18,854,926**	**5,487,597**	**715,479**	**7,922,720**	**5,444,609**	**899,269**	**2,915,611**
Businesses with net income, total	918,090	930,395	24,181,209	14,179,137	7,240,523	426,558	3,736,541	3,202,073	660,889	2,149,728
$1 under $2,000	338,410	341,056	2,006,855	3,498,491	283,848	196,759	2,124,172	1,090,471	203,645	463,883
$2,000 under $5,000	225,978	227,045	3,041,087	2,274,759	741,137	98,492	743,911	789,711	156,014	278,064
$5,000 under $10,000	147,586	147,930	3,665,713	2,225,361	1,049,262	60,152	493,622	682,477	115,222	305,453
$10,000 under $25,000	146,165	147,260	7,374,071	3,202,179	2,307,470	54,368	298,639	596,070	127,037	440,424
$25,000 under $50,000	52,743	52,750	5,154,358	2,091,746	1,784,486	14,625	68,133	239,127	51,246	391,409
$50,000 or more	14,343	14,354	2,939,125	1,141,816	1,074,320	4,216	30,712	36,784	14,021	328,800
Businesses with deficit, total	403,162	404,026	4,627,911	4,813,380	—1,752,926	293,372	4,237,926	2,328,380	244,060	788,165
Under $5,000	308,746	309,439	2,093,949	3,880,764	—456,355	231,837	3,098,048	1,239,071	201,902	523,046
$5,000 under $10,000	59,470	59,470	855,309	705,248	—419,332	39,694	738,782	385,796	31,058	118,349
$10,000 under $25,000	25,418	25,419	724,215	288,792	—388,038	16,373	283,193	393,637	9,417	89,274
$25,000 or more	9,689	9,698	954,438	—49,420	—489,201	5,566	122,892	316,889	1,836	61,715

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	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										
Fruit, tree nut, and vegetable										
Businesses with and without net income, total	**158,593**	**159,630**	**3,786,080**	**2,767,563**	**200,277**	**97,554**	**1,511,357**	**1,055,929**	**113,153**	**512,895**
Businesses with net income, total	73,471	73,485	3,092,386	1,360,941	603,469	35,001	376,907	380,565	53,617	238,958
$1 under $2,000	30,692	30,692	199,780	354,119	24,073	15,914	184,544	145,502	16,532	50,671
$2,000 under $5,000	13,239	13,239	222,007	190,765	47,003	4,977	74,528	69,234	13,003	31,416
$5,000 under $10,000	13,442	13,442	702,607	232,242	106,510	8,056	57,284	68,448	9,742	33,668
$10,000 under $25,000	11,309	11,309	823,013	285,275	181,902	4,919	44,624	58,749	9,613	47,418
$25,000 under $50,000	3,357	3,357	585,720	163,010	119,236	655	11,738	32,036	3,338	31,677
$50,000 or more	1,443	1,446	559,259	138,535	124,745	490	5,289	8,501	1,400	44,776
Businesses with deficit, total	86,013	86,145	693,674	1,426,959	−403,192	62,586	1,134,741	695,410	59,608	278,739
Under $5,000	67,515	67,567	276,225	1,026,029	−112,283	51,690	784,727	353,585	49,689	158,066
$5,000 under $10,000	10,175	10,182	136,295	188,304	−73,969	5,233	149,162	113,111	4,505	39,573
$10,000 under $25,000	6,390	6,390	124,218	138,401	−101,568	4,298	125,427	114,542	4,108	37,535
$25,000 or more	1,987	2,006	156,936	81,555	−115,372	1,397	78,379	118,548	1,360	45,826
Horticultural specialty										
Businesses with and without net income, total	**18,090**	**18,091**	**416,442**	**283,668**	**20,573**	**11,618**	**195,850**	**67,245**	**12,138**	**42,378**
Businesses with net income, total	7,698	7,698	328,453	108,270	54,761	3,173	38,839	14,670	3,771	16,189
$1 under $2,000	2,567	2,567	31,477	32,349	789	2,497	26,955	4,605	2,412	3,856
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	254	254	71,936	20,730	19,542	(*)	(*)	997	254	6,363
Businesses with deficit, total	10,392	10,393	87,989	175,398	−34,188	8,445	157,011	52,575	8,365	26,189
Under $5,000	9,169	9,169	55,601	153,534	−15,380	7,536	131,047	37,867	7,548	20,990
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	189	189	16,609	3,353	−9,699	(*)	(*)	6,052	(*)	(*)
Livestock										
Businesses with and without net income, total	**1,356,072**	**1,359,779**	**31,105,481**	**15,465,574**	**−360,258**	**848,625**	**9,982,648**	**5,843,184**	**808,867**	**2,261,067**
Businesses with net income, total	571,619	573,267	21,575,939	6,447,323	3,468,017	269,112	1,666,035	1,313,271	321,649	726,358
$1 under $2,000	247,585	247,732	2,676,914	1,737,218	191,780	137,978	989,280	556,158	104,763	186,037
$2,000 under $5,000	111,292	111,337	2,607,143	896,065	366,166	59,820	323,991	205,908	54,891	78,389
$5,000 under $10,000	100,860	100,860	4,276,597	1,176,423	712,149	35,370	201,656	262,616	69,627	101,963
$10,000 under $25,000	92,705	92,705	7,199,092	1,770,159	1,377,089	32,040	124,619	268,451	74,291	173,043
$25,000 under $50,000	17,122	17,162	2,867,900	647,501	548,572	4,114	20,100	78,829	16,214	117,929
$50,000 or more	3,467	3,471	1,948,293	250,844	272,261	922	15,958	−37,375	3,238	74,526
Businesses with deficit, total	784,778	786,512	9,529,542	9,055,692	−3,828,275	579,708	8,323,306	4,560,661	487,416	1,555,724
Under $5,000	601,787	602,487	4,456,215	6,738,205	−1,114,245	454,410	5,912,488	1,937,962	400,525	863,160
$5,000 under $10,000	112,562	112,606	1,370,608	1,322,741	−802,534	81,546	1,339,813	785,462	58,840	229,979
$10,000 under $25,000	53,560	53,564	1,496,550	729,588	−799,128	34,965	703,616	825,100	20,866	225,863
$25,000 or more	17,758	17,855	2,206,169	335,349	−1,112,368	9,493	383,356	1,064,361	7,482	273,044
Animal specialty										
Businesses with and without net income, total	**54,589**	**54,705**	**424,159**	**889,358**	**−173,652**	**48,396**	**757,031**	**305,979**	**42,783**	**151,703**
Businesses with net income, total	7,881	7,881	241,302	155,495	38,422	6,769	73,645	43,428	7,432	23,911
$1 under $2,000	5,029	5,029	19,006	83,229	6,446	4,974	56,846	19,937	4,963	12,095
$2,000 under $5,000	879	879	35,333	17,603	3,429	849	6,661	7,513	806	3,057
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	46,715	46,824	182,857	734,156	−212,074	41,627	683,386	262,844	35,358	127,831
Under $5,000	37,646	37,755	82,439	521,559	−72,534	34,834	512,816	81,277	29,477	69,322
$5,000 under $10,000	5,544	5,544	12,372	93,897	−37,409	4,602	79,174	52,132	3,542	17,299
$10,000 under $25,000	2,658	2,658	39,853	75,266	−41,764	1,853	68,526	48,504	1,894	22,434
$25,000 or more	867	867	48,193	43,434	−60,367	338	22,870	80,931	445	18,776
Farms not allocable										
Businesses with and without net income, total	**195,458**	**195,767**	**725,395**	**3,563,455**	**−199,730**	**135,793**	**2,207,741**	**1,555,444**	**154,420**	**647,393**
Businesses with net income, total	58,743	58,915	553,928	972,258	242,160	26,512	287,573	442,525	42,902	174,390
$1 under $2,000	30,196	30,240	44,647	447,102	21,085	18,829	233,212	192,805	21,049	75,130
$2,000 under $5,000	17,637	17,637	101,041	207,387	57,268	3,742	33,755	116,364	12,184	27,544
$5,000 under $10,000	5,865	5,869	93,728	103,803	39,898	1,062	3,337	60,568	4,636	18,373
$10,000 under $25,000	4,312	4,312	175,406	152,416	74,101	2,488	14,135	64,180	4,306	33,983
$25,000 under $50,000	498	498	47,357	29,402	19,049	219	2,945	7,408	494	7,520
$50,000 or more	359	359	91,747	38,065	30,759	186	1,367	5,939	357	13,233
Businesses with deficit, total	136,807	136,852	171,467	2,599,131	−441,890	109,322	1,922,895	1,118,126	111,610	475,747
Under $5,000	113,814	113,818	63,738	2,112,728	−159,510	92,818	1,556,326	715,912	98,800	340,436
$5,000 under $10,000	13,334	13,334	42,972	293,460	−89,341	10,297	202,547	120,254	8,045	51,589
$10,000 under $25,000	7,773	7,774	29,643	179,698	−108,867	5,378	130,374	158,191	4,374	47,134
$25,000 or more	1,926	1,926	35,114	77,769	−84,172	859	36,515	125,426	431	37,927

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	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										
Farms, operators only, total										
Businesses with and without net income, total	**2,746,524**	**2,761,783**	**62,388,014**	**36,788,021**	**3,561,755**	**1,741,486**	**21,236,674**	**11,989,592**	**1,764,778**	**5,632,190**
Businesses with net income, total	1,332,797	1,336,998	47,291,260	19,036,700	10,121,556	676,307	5,287,599	3,627,545	854,090	2,621,608
$1 under $2,000	521,783	524,163	4,685,141	4,796,749	407,193	323,095	3,099,990	1,289,566	268,520	605,362
$2,000 under $5,000	289,132	289,177	5,553,779	2,718,553	953,375	151,065	1,014,608	750,570	173,342	297,150
$5,000 under $10,000	210,412	210,587	8,062,179	2,823,450	1,509,878	92,589	637,818	675,754	143,752	311,362
$10,000 under $25,000	225,706	225,738	15,023,803	4,600,758	3,497,999	85,981	409,139	693,630	185,761	523,080
$25,000 under $50,000	68,436	68,477	8,450,062	2,675,154	2,306,545	19,018	96,505	272,104	65,969	475,357
$50,000 or more	18,847	18,856	5,516,296	1,487,918	1,446,566	5,598	49,912	−8,560	18,252	426,461
Businesses with deficit, total	1,419,072	1,424,785	15,096,754	17,913,015	−6,559,801	1,067,390	15,988,738	8,484,078	914,197	3,064,528
Under $5,000	1,097,130	1,099,504	6,888,294	13,734,923	−1,885,880	850,789	11,627,125	3,993,678	760,635	1,852,928
$5,000 under $10,000	198,546	198,770	2,411,447	2,494,450	−1,409,308	138,924	2,487,533	1,416,225	104,173	443,655
$10,000 under $25,000	94,750	94,792	2,389,127	1,367,255	−1,423,751	62,530	1,294,990	1,496,016	39,804	410,768
$25,000 or more	31,527	31,719	3,407,886	447,781	−1,840,862	17,663	636,688	1,651,955	11,464	413,946
Field crop										
Businesses with and without net income, total	**1,032,119**	**1,037,137**	**26,429,428**	**15,158,497**	**4,243,522**	**625,365**	**6,981,415**	**3,933,560**	**682,183**	**2,301,544**
Businesses with net income, total	660,736	663,572	21,928,677	10,772,579	5,943,040	350,291	2,976,455	1,853,084	458,738	1,588,446
$1 under $2,000	226,596	228,656	1,753,486	2,406,014	180,179	153,179	1,703,932	521,903	131,572	318,549
$2,000 under $5,000	157,796	157,796	2,611,898	1,543,478	513,679	82,528	587,806	441,993	101,824	179,210
$5,000 under $10,000	94,902	94,944	3,045,561	1,407,244	682,232	48,803	374,019	350,993	64,844	173,954
$10,000 under $25,000	121,125	121,156	6,782,269	2,548,063	1,929,201	48,252	232,567	386,295	102,090	307,907
$25,000 under $50,000	47,469	47,469	4,887,829	1,844,597	1,621,598	14,023	60,619	162,380	45,972	322,529
$50,000 or more	13,550	13,551	2,847,634	1,060,672	1,016,151	4,029	27,747	16,774	13,228	296,141
Businesses with deficit, total	372,823	373,565	4,500,751	4,401,227	−1,699,518	276,130	4,021,725	2,079,020	224,486	719,472
Under $5,000	281,061	281,751	1,993,718	3,527,309	−427,157	217,023	2,913,941	1,040,525	184,949	467,930
$5,000 under $10,000	57,113	57,113	834,311	664,343	−404,218	37,478	719,178	349,380	28,701	109,774
$10,000 under $25,000	25,055	25,056	720,096	264,955	−383,138	16,144	271,142	376,951	9,054	83,130
$25,000 or more	9,637	9,645	952,626	−52,631	−485,005	5,527	119,528	312,846	1,817	60,243
Fruit, tree nut, and vegetable										
Businesses with and without net income, total	**151,950**	**152,936**	**3,743,576**	**2,670,140**	**185,120**	**96,286**	**1,493,752**	**991,268**	**108,142**	**494,992**
Businesses with net income, total	68,948	68,951	3,057,731	1,292,409	584,377	33,829	365,964	342,068	49,325	226,876
$1 under $2,000	29,067	29,067	196,015	325,709	22,641	15,500	176,393	126,675	15,138	46,380
$2,000 under $5,000	11,166	11,166	215,748	175,509	41,996	4,963	73,459	60,054	10,930	29,861
$5,000 under $10,000	12,764	12,764	691,903	219,438	100,113	7,378	56,320	63,005	9,064	31,904
$10,000 under $25,000	11,266	11,266	822,138	282,156	181,465	4,876	43,335	57,356	9,570	46,593
$25,000 under $50,000	3,285	3,285	576,136	155,151	116,726	624	11,221	27,204	3,266	28,655
$50,000 or more	1,400	1,403	555,791	134,446	121,436	488	5,236	7,774	1,357	43,283
Businesses with deficit, total	83,893	83,985	685,845	1,398,068	−399,257	62,490	1,128,079	669,246	58,889	272,918
Under $5,000	65,635	65,647	269,356	1,003,200	−111,395	51,606	779,061	335,534	49,208	153,658
$5,000 under $10,000	10,175	10,182	135,295	188,304	−73,969	5,233	149,162	113,111	4,505	39,573
$10,000 under $25,000	6,150	6,150	123,258	132,339	−98,521	4,286	124,431	106,429	3,870	36,122
$25,000 or more	1,987	2,006	156,936	81,555	−115,372	1,397	78,379	118,548	1,360	45,826
Horticultural specialty										
Businesses with and without net income, total	**18,050**	**18,051**	**415,007**	**281,301**	**21,699**	**11,578**	**192,963**	**66,639**	**12,096**	**41,816**
Businesses with net income, total	7,698	7,698	328,453	108,270	54,761	3,173	38,839	14,670	3,771	16,189
$1 under $2,000	2,567	2,567	31,477	32,349	789	2,497	26,955	4,605	2,412	3,856
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	254	254	71,936	20,730	19,542	(*)	(*)	997	254	6,363
Businesses with deficit, total	10,352	10,353	86,554	173,031	−33,062	8,405	154,124	51,969	8,325	25,627
Under $5,000	9,169	9,169	55,601	153,534	−15,380	7,536	131,047	37,867	7,548	20,990
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	149	149	(*)	986	−8,573	(*)	(*)	5,446	(*)	(*)
Livestock										
Businesses with and without net income, total	**1,343,684**	**1,346,581**	**30,872,827**	**15,214,804**	**−403,156**	**844,170**	**9,903,396**	**5,714,564**	**800,975**	**2,211,284**
Businesses with net income, total	563,415	564,262	21,389,940	6,300,655	3,407,232	267,161	1,651,720	1,241,703	316,636	696,522
$1 under $2,000	245,342	245,399	2,663,011	1,715,610	189,683	136,551	982,777	543,150	103,904	184,032
$2,000 under $5,000	108,749	108,794	2,585,414	877,075	359,466	59,709	322,305	195,304	54,148	75,096
$5,000 under $10,000	99,438	99,438	4,238,062	1,149,377	703,276	34,968	197,209	248,892	68,205	97,459
$10,000 under $25,000	90,063	90,063	7,095,938	1,682,742	1,338,671	31,320	122,493	221,578	71,656	153,357
$25,000 under $50,000	17,122	17,162	2,867,900	647,501	548,572	4,114	20,100	78,829	16,214	117,929
$50,000 or more	3,402	3,406	1,939,615	248,090	267,564	922	15,958	−35,432	3,173	73,653
Businesses with deficit, total	780,585	782,319	9,482,887	8,949,969	−3,810,388	577,203	8,258,350	4,502,007	484,533	1,534,998
Under $5,000	598,941	599,641	4,430,707	6,657,860	−1,111,016	452,896	5,868,589	1,899,287	397,981	848,288
$5,000 under $10,000	111,690	111,734	1,370,246	1,310,217	−797,007	80,685	1,326,833	780,391	58,777	228,721
$10,000 under $25,000	53,108	53,112	1,476,289	719,124	−790,846	34,857	698,429	811,541	20,613	223,264
$25,000 or more	17,735	17,832	2,205,645	330,959	−1,111,519	9,471	379,466	1,063,012	7,459	271,167

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	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										
Farms, operators only—Continued										
Animal specialty										
Businesses with and without net income, total	**54,584**	**54,700**	**424,152**	**888,378**	**−173,630**	**48,392**	**756,824**	**305,184**	**42,778**	**151,327**
Businesses with net income, total	7,881	7,881	241,302	155,495	38,422	6,769	73,645	43,428	7,432	23,911
$1 under $2,000	5,029	5,029	19,006	83,229	6,446	4,974	56,846	19,937	4,963	12,095
$2,000 under $5,000	879	879	35,333	17,603	3,429	849	6,661	7,513	806	3,057
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	46,710	46,819	182,850	733,176	−212,052	41,623	683,179	262,049	35,353	127,455
Under $5,000	37,642	37,751	82,439	521,407	−72,521	34,830	512,609	81,319	29,473	69,299
$5,000 under $10,000	5,543	5,543	12,365	93,069	−37,400	4,602	79,174	51,295	3,541	16,946
$10,000 under $25,000	2,658	2,658	39,853	75,266	−41,764	1,853	68,526	48,504	1,894	22,434
$25,000 or more	867	867	48,193	43,434	−60,367	338	22,870	80,931	445	18,776
Farms not allocable										
Businesses with and without net income, total	**152,299**	**152,378**	**503,024**	**2,791,295**	**−311,800**	**119,517**	**1,981,838**	**1,121,259**	**123,601**	**500,267**
Businesses with net income, total	24,634	24,634	345,157	422,814	93,724	15,442	182,336	146,754	18,696	72,808
$1 under $2,000	13,445	13,445	22,146	235,757	7,455	10,657	153,410	74,892	10,794	40,614
$2,000 under $5,000	7,379	7,379	53,679	83,888	24,766	2,701	19,760	39,362	5,320	8,701
$5,000 under $10,000	2,258	2,258	59,343	28,783	15,753	(*)	(*)	12,164	1,041	4,618
$10,000 under $25,000	1,076	1,076	98,122	40,611	17,078	870	5,718	17,815	1,070	9,597
$25,000 under $50,000	296	296	36,081	13,927	11,357	(*)	(*)	(*)	(*)	(*)
$50,000 or more	180	180	75,786	19,848	17,315	120	727	1,806	179	6,379
Businesses with deficit, total	127,709	127,744	157,867	2,371,621	−405,524	104,075	1,799,500	977,645	104,949	428,394
Under $5,000	105,541	105,545	56,473	1,901,435	−148,411	87,643	1,438,020	611,826	92,291	299,076
$5,000 under $10,000	13,241	13,241	42,849	225,564	−88,745	10,253	199,444	112,865	7,955	47,370
$10,000 under $25,000	7,737	7,738	29,233	175,319	−108,342	5,361	128,730	154,931	4,338	45,804
$25,000 or more	1,220	1,220	29,312	75,380	−60,026	838	35,981	99,425	395	37,472
Farms, landlords only, total										
Businesses with and without net income, total	**355,187**	**360,610**	**2,878,643**	**5,078,306**	**1,413,052**	**117,511**	**1,302,742**	**2,362,512**	**269,839**	**868,739**
Businesses with net income, total	310,873	314,643	2,681,957	4,342,786	1,525,796	92,543	895,350	1,921,640	240,982	735,985
$1 under $2,000	133,044	133,153	293,538	1,357,232	120,828	53,889	516,769	719,635	84,650	186,419
$2,000 under $5,000	83,056	84,123	504,539	889,026	271,667	17,130	172,855	444,504	63,870	122,545
$5,000 under $10,000	58,638	58,697	703,776	936,867	406,445	12,769	127,759	402,663	56,111	151,338
$10,000 under $25,000	31,260	32,025	773,117	857,054	474,147	8,480	77,223	305,684	31,250	176,403
$25,000 under $50,000	5,548	5,555	287,389	270,483	173,090	658	9,121	88,272	5,548	76,323
$50,000 or more	1,080	1,090	119,598	106,204	79,619	255	3,658	22,927	1,079	41,879
Businesses with deficit, total	45,840	45,967	196,686	780,671	−112,744	25,172	416,713	476,702	29,927	144,059
Under $5,000	40,674	40,731	139,873	665,393	−44,427	21,581	350,993	358,827	26,477	115,760
$5,000 under $10,000	3,323	3,323	21,490	64,151	−21,246	3,121	35,687	49,710	2,511	14,405
$10,000 under $25,000	1,077	1,091	25,750	42,637	−16,754	359	19,600	39,791	876	10,738
$25,000 or more	821	822	9,573	12,357	−30,317	122	10,675	31,999	118	4,366
Field crop										
Businesses with and without net income, total	**293,778**	**297,284**	**2,379,692**	**4,000,097**	**1,244,075**	**94,943**	**983,295**	**1,772,727**	**226,990**	**663,910**
Businesses with net income, total	264,011	266,823	2,252,532	3,602,310	1,297,483	77,753	768,663	1,536,164	207,532	599,912
$1 under $2,000	112,338	112,400	253,369	1,095,796	103,669	43,876	422,313	569,814	72,142	145,607
$2,000 under $5,000	68,182	69,249	429,189	731,281	227,458	15,964	156,105	347,718	54,190	98,854
$5,000 under $10,000	52,972	52,986	620,152	824,417	367,030	11,568	121,113	336,274	50,457	132,113
$10,000 under $25,000	26,007	26,104	591,602	682,529	378,269	6,116	66,072	238,188	26,004	136,926
$25,000 under $50,000	5,274	5,281	266,529	247,149	162,888	602	7,514	76,747	5,274	68,880
$50,000 or more	793	803	91,491	81,144	58,169	187	2,965	20,010	793	32,659
Businesses with deficit, total	30,415	30,461	127,160	418,876	−53,408	17,300	219,128	253,156	19,650	70,631
Under $5,000	27,686	27,688	100231	354,160	−29,198	14,815	184,107	199,251	16,954	55,523
$5,000 under $10,000	2,357	2,357	20,998	40,903	−15,114	2,216	19,604	36,413	2,357	8,575
$10,000 under $25,000	363	363	4,119	23,837	−4,900	229	12,051	16,686	363	6,144
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock										
Businesses with and without net income, total	**13,195**	**13,198**	**232,654**	**263,038**	**42,898**	**5,165**	**79,720**	**140,420**	**8,604**	**50,772**
Businesses with net income, total	9,005	9,005	185,999	158,001	60,785	2,660	14,764	82,452	5,724	30,361
$1 under $2,000	2,333	2,333	13,903	21,794	,2097	1,427	6,503	13,194	859	2,005
$2,000 under $5,000	2,543	2,543	21,729	18,990	6,700	(*)	(*)	10,604	(*)	(*)
$5,000 under $10,000	1,422	1,422	38,535	27,046	8,873	(*)	(*)	13,724	1,422	4,504
$10,000 under $25,000	2,642	2,642	103,154	87,417	38,418	(*)	(*)	46,873	(*)	(*)
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Businesses with deficit, total	4,193	4,193	46,655	105,723	−17,887	2,505	64,956	58,654	2,883	20,726
Under $5,000	2,846	2,846	25,508	78,345	−3,229	1,514	42,899	38,675	2,544	14,872
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (less deficit) Total	Net income or deficit	Salaries and wages Number of returns	Salaries and wages Amount	Other income less losses and statutory adjustments	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Agriculture, Forestry, and Fishing—Continued										
Farms—Continued										
Farms, landlords only—Continued										
Farms not allocable										
Businesses with and without net income, total	**43,166**	**43,389**	**222,371**	**773,242**	**112,070**	**16,276**	**225,905**	**435,267**	**30,826**	**147,589**
Businesses with net income, total	34,109	34,281	208,771	549,444	148,436	11,070	105,237	295,771	24,206	101,582
$1 under $2,000	16,751	16,795	22,501	211,345	13,630	8,172	79,802	117,913	10,255	34,516
$2,000 under $5,000	10,258	10,258	47,362	123,499	32,502	1,041	13,995	77,002	6,864	18,843
$5,000 under $10,000	3,607	3,611	34,385	75,020	24,145	162	2,471	48,404	3,595	13,755
$10,000 under $25,000	3,236	3,236	77,286	111,805	57,023	1,618	8,417	46,365	3,236	24,386
$25,000 under $50,000	202	202	11,276	15,475	7,692	(*)	(*)	6,693	202	4,621
$50,000 or more	179	179	15,961	18,217	13,444	(*)	(*)	4,133	178	6,854
Businesses with deficit, total	9,098	9,108	13,600	227,510	−36,366	5,247	123,395	140,481	5,661	47,353
Under $5,000	8,273	8,273	7,265	211,293	−11,099	5,175	118,306	104,086	6,509	41,360
$5,000 under $10,000	93	93	123	9,896	−596	44	3,103	7,389	90	4,219
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services										
Businesses with and without net income, total	**181,588**	**181,691**	**3,383,222**	**2,636,026**	**528,107**	**124,261**	**1,644,671**	**463,248**	**134,159**	**350,520**
Businesses with net income, total	108,761	108,767	2,956,880	1,424,962	766,362	61,738	539,857	118,743	79,313	172,871
$1 under $2,000	41,650	41,650	203,717	452,059	33,810	32,064	355,152	63,097	27,453	46,640
$2,000 under $5,000	25,116	25,116	380,659	183,214	84,593	11,446	83,537	15,084	15,211	16,010
$5,000 under $10,000	21,168	21,168	518,275	233,687	149,760	10,177	57,000	26,927	17,478	20,923
$10,000 under $25,000	13,669	13,669	824,931	259,955	208,619	6,074	31,205	20,131	12,147	27,250
$25,000 under $50,000	5,721	5,721	649,440	198,516	188,440	1,604	11,157	−1,081	5,707	34,547
$50,000 or more	1,443	1,443	379,858	97,780	101,140	379	2,346	−5,706	1,323	27,529
Businesses with deficit, total	72,878	72,924	406,342	1,215,585	−238,255	62,530	1,105,677	348,163	54,897	189,177
Under $5,000	61,439	61,479	208,996	937,197	−95,454	52,777	845,835	186,816	46,445	128,547
$5,000 under $10,000	7,857	7,857	48,673	169,247	−54,266	6,754	162,611	60,902	6,146	28,693
$10,000 under $25,000	3,008	3,008	75,389	82,728	−41,457	2,585	70,198	53,987	1,865	17,358
$25,000 or more	575	580	73,284	30,886	−47,078	415	31,612	46,352	442	16,292
Veterinary services										
Businesses with and without net income, total	**14,871**	**14,871**	**972,580**	**371,034**	**306,947**	**6,443**	**48,813**	**15,274**	**12,745**	**59,681**
Businesses with net income, total	14,105	14,105	966,411	364,976	309,787	5,684	40,329	14,860	12,441	59,173
$1 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,606	2,606	82,346	37,018	18,997	(*)	(*)	12,073	2,036	3,693
$10,000 under $25,000	3,802	3,802	235,446	71,733	65,050	1,729	3,667	3,016	3,332	7,832
$25,000 under $50,000	4,638	4,638	432,896	158,817	152,651	1,396	10,536	−4,370	4,638	26,435
$50,000 or more	1,028	1,028	170,158	61,225	67,687	294	937	−7,399	922	16,314
Businesses with deficit, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Animal services, except veterinary										
Businesses with and without net income, total	**69,742**	**69,789**	**449,847**	**1,181,235**	**−138,459**	**55,920**	**996,671**	**323,023**	**53,212**	**184,871**
Businesses with net income, total	16,601	16,601	267,962	208,856	59,846	10,528	121,029	27,981	11,984	24,481
$1 under $2,000	9,250	9,250	82,643	103,278	6,225	6,305	87,632	9,421	5,617	10,285
$2,000 under $5,000	3,510	3,510	34,534	41,569	10,611	1,936	20,608	10,350	3,072	3,906
$5,000 under $10,000	2,582	2,582	61,112	30,105	19,405	1,692	9,042	1,658	2,040	2,708
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	53,142	53,188	181,885	972,903	−198,305	45,393	875,965	295,243	41,229	160,575
Under $5,000	42,899	42,939	108,666	703,219	−70,633	36,264	625,177	148,675	33,350	103,392
$5,000 under $10,000	6,995	6,995	19,158	162,124	−49,088	6,203	155,134	56,078	5,830	27,043
$10,000 under $25,000	2,763	2,763	34,582	76,437	−38,600	2,573	69,602	45,435	1,624	16,689
$25,000 or more	486	491	19,479	35,596	−39,984	354	30,631	44,949	426	15,164
Landscape and horticultural services										
Businesses with and without net income, total	**75,668**	**75,668**	**1,179,721**	**824,652**	**278,914**	**48,878**	**491,437**	**54,301**	**52,917**	**82,285**
Businesses with net income, total	62,408	62,408	1,135,342	654,086	295,051	36,837	324,724	34,311	43,573	63,056
$1 under $2,000	24,947	24,947	83,060	283,401	19,543	20,353	233,939	29,919	17,413	29,757
$2,000 under $5,000	16,273	16,273	237,742	82,253	54,201	6,967	38,652	−10,600	7,643	5,254
$5,000 under $10,000	13,986	13,986	243,018	136,346	97,873	6,756	38,410	2,063	12,085	9,707
$10,000 under $25,000	6,490	6,490	352,693	118,983	92,664	2,753	15,606	10,713	5,724	10,856
$25,000 under $50,000	559	559	133,297	20,904	19,290	—	—	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	13,260	13,260	44,379	170,566	−16,137	12,041	166,713	19,990	9,344	19,229
Under $5,000	12,991	12,991	39,695	170,187	−14,456	11,812	166,346	18,297	9,343	19,160
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Agriculture, Forestry, and Fishing—Continued										
Agricultural services—Continued										
Other agricultural services										
Businesses with and without net income, total	**21,351**	**21,383**	**761,074**	**262,853**	**80,705**	**13,020**	**107,750**	**74,398**	**15,329**	**34,998**
Businesses with net income, total	15,647	15,653	587,165	197,044	101,678	8,689	53,775	41,591	11,315	26,161
$1 under $2,000	6,688	6,688	34,373	51,873	7,250	4,641	28,002	16,621	3,917	4,769
$2,000 under $5,000	4,067	4,067	86,459	36,716	15,171	1,580	10,615	10,930	3,489	3,780
$5,000 under $10,000	1,994	1,994	131,799	30,218	13,485	1,192	5,600	11,133	1,317	4,815
$10,000 under $25,000	2,269	2,269	174,958	45,136	34,563	(*)	(*)	2,011	1,983	4,619
$25,000 under $50,000	393	393	66,899	145,44	12,256	(*)	(*)	1,803	383	3,001
$50,000 or more	242	242	112,677	18,806	18,953	73	1,051	−1,198	232	5,205
Businesses with deficit, total	5,710	5,710	173,909	66,058	−20,973	4,337	54,515	32,516	4,020	8,865
Under $5,000	5,043	5,043	54,943	61,268	−8,914	4,202	50,751	18,431	3,708	5,811
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	89	89	53,805	−4,710	−7,094	(*)	(*)	1,403	(*)	(*)
Forestry										
Businesses with and without net income, total	**16,892**	**16,892**	**171,761**	**265,590**	**1,636**	**10,528**	**154,946**	**109,008**	**6,977**	**42,840**
Businesses with net income, total	10,911	10,911	83,968	111,356	18,960	6,451	59,170	33,226	3,798	13,196
$1 under $2,000	8,896	8,896	39,163	84,442	5,235	5,000	49,669	29,538	3,181	8,354
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	5,981	5,981	87,793	154,234	−17,324	4,077	95,776	75,782	5,179	29,644
Under $5,000	5,310	5,310	20,377	124,848	−7,553	3,897	84,021	48,380	5,016	20,301
$5,000 under $10,000	466	466	26,009	9,126	−2,896	(*)	(*)	5,630	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	131	131	41,280	9,655	−6,002	(*)	(*)	14,423	(*)	(*)
Fishing, hunting, and trapping										
Businesses with and without net income, total	**45,670**	**46,268**	**498,030**	**494,652**	**82,663**	**31,238**	**304,119**	**107,870**	**30,988**	**58,589**
Businesses with net income, total	28,058	28,346	398,755	253,092	122,765	16,295	93,548	36,779	18,470	23,210
$1 under $2,000	10,411	10,411	41,307	77,184	7,760	8,213	54,902	14,522	6,290	7,079
$2,000 under $5,000	8,943	8,943	89,532	66,349	30,875	4,653	19,193	16,281	5,056	5,378
$5,000 under $10,000	6,235	6,235	140,949	65,591	41,129	2,743	16,123	8,339	4,725	5,367
$10,000 under $25,000	2,428	2,428	94,717	38,498	32,258	926	3,886	2,354	2,358	3,889
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	17,694	17,922	89,275	244,004	−40,102	15,023	212,185	71,921	12,600	33,810
Under $5,000	16,353	16,581	72,070	231,199	−25,766	13,750	191,112	65,853	12,116	31,355
$5,000 under $10,000	773	773	3,629	5,771	−5,284	773	9,516	(*)	(*)	(*)
$10,000 under $25,000	487	487	(*)	3,842	−5,778	(*)	(*)	1,118	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining										
Businesses with and without net income, total	**52,178**	**55,600**	**3,530,555**	**2,919,642**	**283,053**	**33,796**	**968,011**	**1,668,578**	**40,213**	**969,597**
Businesses with net income, total	34,590	36,289	2,756,238	2,005,237	654,827	21,699	515,412	834,998	28,641	652,676
$1 under $2,000	13,683	13,913	65,340	624,933	9,229	10,304	296,730	318,974	10,945	178,295
$2,000 under $5,000	7,003	7,331	147,396	250,749	24,099	5,098	74,658	151,992	5,444	66,529
$5,000 under $10,000	3,554	3,559	138,402	193,887	26,414	1,492	47,302	120,171	2,724	53,862
$10,000 under $25,000	6,026	6,080	368,458	269,874	99,885	2,860	54,541	115,448	5,533	76,258
$25,000 under $50,000	3,049	3,051	522,072	242,704	108,140	1,353	29,848	104,716	2,881	78,137
$50,000 or more	2,322	2,355	1,514,570	511,974	387,060	1,073	28,340	96,574	2,150	228,784
Businesses with deficit, total	18,843	19,311	774,317	1,036,184	−371,774	13,064	485,270	922,668	12,341	365,059
Under $5,000	11,401	11,528	94,566	452,550	−19,521	8,122	235,988	236,083	7,893	135,621
$5,000 under $10,000	2,245	2,248	58,462	151,771	−17,032	1,857	66,362	102,441	1,471	51,090
$10,000 under $25,000	2,458	2,506	58,847	163,908	−38,386	1,337	76,868	125,426	1,349	61,094
$25,000 or more	2,931	3,029	562,442	289,993	−296,835	1,870	117,904	468,924	1,763	127,892
Oil and gas extraction										
Businesses with and without net income, total	**45,509**	**48,762**	**2,910,212**	**2,671,541**	**250,532**	**29,010**	**870,283**	**1,550,726**	**35,550**	**892,167**
Businesses with net income, total	31,726	33,410	2,262,966	1,867,709	588,011	19,555	479,638	800,060	26,395	610,725
$1 under $2,000	12,729	12,959	44,330	595,750	8,432	9,491	281,828	305,490	10,125	171,178
$2,000 under $5,000	6,347	6,675	129,601	234,918	21,408	4,492	58,769	144,741	4,904	63,527
$5,000 under $10,000	3,303	3,308	102,723	187,520	24,589	1,320	45,272	117,659	2,552	52,695
$10,000 under $25,000	5,626	5,680	336,731	255,894	93,190	2,749	51,093	111,611	5,363	72,314
$25,000 under $50,000	2,613	2,615	379,775	219,729	92,067	1,904	23,390	104,272	2,493	73,669
$50,000 or more	2,140	2,173	1,269,806	460,734	348,325	965	25,089	87,320	1,979	205,676
Businesses with deficit, total	14,902	15,352	647,246	910,247	−337,479	10,307	420,957	826,769	9,794	325,330
Under $5,000	8,400	8,527	58,045	388,412	−15,057	5,944	194,759	208,710	5,776	122,121
$5,000 under $10,000	1,737	1,740	25,390	110,336	−13,114	1,486	56,691	66,759	1,276	35,290
$10,000 under $25,000	2,308	2,352	48,717	153,356	−35,936	1,253	73,363	115,939	1,249	57,256
$25,000 or more	2,637	2,733	515,094	276,075	−273,372	1,736	107,638	441,809	1,617	119,703

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Mining—Continued										
Nonmetallic minerals, except fuels										
Businesses with and without net income, total	**4,129**	**4,134**	**276,769**	**173,718**	**22,735**	**3,418**	**70,758**	**80,225**	**3,149**	**46,881**
Businesses with net income, total	2,424	2,424	227,414	84,164	32,471	1,921	31,131	20,562	1,937	18,651
$1 under $2,000	778	778	13,876	24,120	639	715	13,702	9,779	726	5,920
$2,000 under $5,000	655	655	17,312	15,261	2,687	(*)	(*)	6,796	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	424	424	125,812	22,411	15,656	(*)	(*)	484	380	4,439
$50,000 or more	64	64	38,720	7,568	6,482	(*)	(*)	−392	53	2,313
Businesses with deficit, total	1,706	1,710	49,355	89,513	−9,736	1,498	39,631	59,618	1,212	28,230
Under $5,000	1,368	1,368	36,316	33,255	−2,413	1,283	25,005	10,663	881	8,086
$5,000 under $10,000	177	177	271	34,667	−1,150	(*)	(*)	28,133	177	11,773
$10,000 under $25,000	95	99	6,667	7,461	−1,423	(*)	(*)	7,475	90	2,013
$25,000 or more	66	66	6,101	14,130	−4,750	49	5,533	13,347	64	6,358
Construction										
Businesses with and without net income, total	**889,737**	**892,244**	**31,012,890**	**9,426,672**	**4,388,896**	**518,261**	**4,143,115**	**894,661**	**584,098**	**1,021,332**
Businesses with net income, total	756,466	758,346	26,991,317	8,450,960	4,898,675	416,534	2,896,386	655,899	510,010	892,550
$1 under $2,000	238,350	238,578	1,977,181	1,935,371	220,177	168,147	1,445,988	269,206	131,499	157,545
$2,000 under $5,000	208,899	209,398	3,332,459	1,628,139	704,768	123,007	746,454	176,917	116,250	114,574
$5,000 under $10,000	172,507	172,507	5,698,469	1,794,494	1,218,532	78,742	424,366	151,596	131,296	140,589
$10,000 under $25,000	110,268	110,288	8,671,782	1,954,054	1,627,221	39,372	211,840	114,993	105,636	223,360
$25,000 under $50,000	22,981	22,981	4,726,554	805,439	756,215	6,517	49,844	−620	21,980	146,172
$50,000 or more	4,594	4,594	2,584,872	359,668	371,762	1,289	18,931	−31,025	4,481	115,107
Businesses with deficit, total	133,860	133,898	4,021,573	978,988	−509,779	101,826	1,248,182	240,585	74,195	129,738
Under $5,000	112,184	112,184	1,716,630	1,043,493	−150,042	90,193	1,092,034	101,501	68,934	104,203
$5,000 under $10,000	10,347	10,347	528,979	67,416	−73,466	6,609	92,420	48,462	3,870	10,499
$10,000 under $25,000	9,104	9,104	1,004,933	−44,549	−143,101	4,184	37,923	50,629	1,109	8,592
$25,000 or more	2,263	2,263	771,031	−87,097	−143,170	858	26,276	29,797	292	6,892
General building contractors and operative builders										
Businesses with and without net income, total	**138,551**	**138,605**	**10,383,165**	**1,710,741**	**849,679**	**75,685**	**655,884**	**205,178**	**93,616**	**251,694**
Businesses with net income, total	110,214	110,219	8,565,438	1,596,215	1,052,754	57,266	417,509	125,952	79,709	221,829
$1 under $2,000	22,005	22,005	522,394	171,964	20,913	14,094	116,106	34,945	12,081	15,721
$2,000 under $5,000	28,417	28,417	755,472	251,632	95,091	16,183	124,720	31,821	16,082	20,674
$5,000 under $10,000	25,955	25,955	1,375,089	310,025	184,459	14,191	83,585	41,981	20,207	32,135
$10,000 under $25,000	24,307	24,307	2,733,947	462,343	356,299	9,911	64,614	41,430	22,049	58,417
$25,000 under $50,000	7,899	7,899	1,985,033	270,979	255,072	2,330	18,325	−2,418	7,744	51,339
$50,000 or more	1,636	1,636	1,193,503	130,033	140,920	557	10,159	−21,046	1,550	43,630
Businesses with deficit, total	28,383	28,386	1,817,727	114,740	−203,075	18,455	239,166	78,649	13,948	30,016
Under $5,000	20,483	20,483	622,688	166,453	−35,907	15,693	184,353	18,007	11,606	18,795
$5,000 under $10,000	3,382	3,382	297,277	18,039	−25,884	1,318	26,752	17,171	1,413	4,377
$10,000 under $25,000	3,397	3,397	494,571	−13,790	−54,365	822	10,350	30,225	753	3,586
$25,000 or more	1,124	1,124	463,191	−57,174	−86,919	625	17,780	11,965	176	3,258
General building contractors										
Businesses with and without net income, total	**130,120**	**130,165**	**9,032,776**	**1,577,265**	**770,851**	**71,527**	**610,522**	**195,892**	**87,770**	**220,937**
Businesses with net income, total	103,178	103,182	7,446,983	1,454,625	950,350	53,894	387,265	117,010	74,409	194,743
$1 under $2,000	20,568	20,568	423,575	159,030	20,216	13,454	113,816	24,998	11,303	13,702
$2,000 under $5,000	27,041	27,041	699,650	233,522	90,440	15,351	113,515	29,567	15,051	18,995
$5,000 under $10,000	24,453	24,453	1,235,755	285,805	174,993	13,349	74,634	36,178	19,173	29,051
$10,000 under $25,000	23,173	23,173	2,530,972	445,150	339,972	9,366	61,291	43,887	21,155	55,328
$25,000 under $50,000	6,651	6,651	1,575,946	225,634	213,461	1,906	15,870	−3,697	6,501	42,440
$50,000 or more	1,296	1,296	981,085	106,190	111,268	468	8,139	−13,217	1,230	35,514
Businesses with deficit, total	26,983	26,983	1,585,793	123,447	−179,499	17,668	223,902	79,044	13,402	26,345
Under $5,000	19,809	19,809	603,099	164,413	−34,805	15,329	176,536	22,682	11,333	17,483
$5,000 under $10,000	3,137	3,137	201,496	20,742	−23,675	1,314	26,711	17,706	1,413	4,377
$10,000 under $25,000	3,130	3,130	438,781	−14,467	−51,282	568	7,455	29,360	517	2,922
$25,000 or more	907	907	342,417	−47,241	−69,737	457	13,200	9,296	139	1,563
Operative builders										
Businesses with and without net income, total	**8,432**	**8,440**	**1,350,389**	**133,266**	**78,828**	**4,159**	**45,379**	**9,059**	**5,846**	**30,757**
Businesses with net income, total	7,036	7,037	1,118,455	141,590	102,404	3,372	30,244	8,942	5,300	27,086
$1 under $2,000	1,437	1,437	98,619	12,934	697	(*)	(*)	9,947	(*)	(*)
$2,000 under $5,000	1,376	1,376	55,822	18,110	4,651	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,502	1,502	139,334	24,220	9,466	842	8,951	5,803	1,034	3,084
$10,000 under $25,000	1,134	1,134	202,975	17,193	16,327	545	3,323	−2,457	894	3,089
$25,000 under $50,000	1,248	1,248	409,087	45,345	41,611	(*)	(*)	1,279	1,243	8,899
$50,000 or more	340	340	212,418	23,843	29,652	89	2,020	−7,829	320	8,116
Businesses with deficit, total	1,401	1,403	231,934	−8,917	−23,576	788	15,281	−622	546	3,671
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	267	267	55,790	677	−3,083	(*)	(*)	865	(*)	(*)
$25,000 or more	217	217	120,774	−9,933	−17,182	168	4,580	2,669	37	1,695

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (less deficit) Total	Net income or deficit	Salaries and wages Number of returns	Salaries and wages Amount	Other income less losses and statutory adjustments	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Construction—Continued										
Heavy construction contractors										
Businesses with and without net income, total	**22,484**	**22,489**	**1,870,961**	**291,412**	**131,041**	**12,716**	**113,814**	**46,557**	**12,523**	**41,121**
Businesses with net income, total	17,332	17,333	1,508,744	265,371	177,544	9,335	69,474	18,353	10,272	34,501
$1 under $2,000	4,812	4,812	63,599	49,074	2,764	3,557	32,039	14,271	2,443	4,752
$2,000 under $5,000	3,956	3,956	104,513	31,894	14,159	2,141	14,591	3,144	(*)	(*)
$5,000 under $10,000	3,214	3,214	230,105	39,317	24,242	1,929	11,807	3,268	2,165	3,990
$10,000 under $25,000	3,880	3,880	539,532	69,542	59,331	1,383	5,221	4,990	3,377	6,966
$25,000 under $50,000	1,015	1,015	210,876	42,134	36,313	*	*	2,907	722	6,245
$50,000 or more	456	456	360,119	33,535	40,735	157	2,902	−10,102	443	10,502
Businesses with deficit, total	5,156	5,156	362,217	26,222	−46,503	3,381	44,340	28,385	2,255	6,624
Under $5,000	3,541	3,541	70,713	25,944	−5,579	2,961	36,693	4,830	1,842	3,992
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	772	772	168,781	−5,903	−12,648	(*)	(*)	5,829	(*)	(*)
$25,000 or more	456	456	119,357	−11,385	−25,869	(*)	(*)	13,880	(*)	(*)
Highway and street construction										
Businesses with and without net income, total	**5,824**	**5,824**	**631,494**	**59,359**	**32,052**	**3,591**	**21,521**	**5,786**	**2,139**	**10,450**
Businesses with net income, total	4,175	4,175	485,912	56,011	47,677	2,296	9,999	−1,665	1,687	8,390
$1 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,115	1,115	160,878	19,844	15,485	(*)	(*)	3,885	709	1,539
$25,000 under $50,000	402	402	73,889	16,511	13,900	(*)	(*)	1,846	(*)	(*)
$50,000 or more	77	77	109,024	4,093	9,380	37	447	−5,734	74	2,910
Businesses with deficit, total	1,649	1,649	145,582	3,348	−15,625	1,295	11,522	7,451	(*)	(*)
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	257	257	60,543	−3,320	−10,942	(*)	(*)	7,471	(*)	(*)
Heavy construction, except highway										
Businesses with and without net income, total	**16,661**	**16,665**	**1,239,467**	**232,178**	**98,989**	**9,125**	**92,293**	**40,896**	**10,385**	**30,689**
Businesses with net income, total	13,158	13,158	1,022,832	209,485	129,867	7,039	59,475	20,143	8,586	26,129
$1 under $2,000	4,039	4,039	59,450	44,204	2,357	3,011	28,463	13,384	2,396	4,419
$2,000 under $5,000	2,629	2,629	68,747	23,714	9,634	1,124	10,966	3,114	(*)	(*)
$5,000 under $10,000	2,733	2,733	137,899	36,804	20,262	1,626	10,695	5,847	2,121	3,706
$10,000 under $25,000	2,765	2,765	378,654	49,698	43,846	1,064	4,747	1,105	2,668	5,427
$25,000 under $50,000	613	613	136,987	25,623	22,413	(*)	(*)	1,061	365	3,115
$50,000 or more	379	379	251,095	29,442	31,355	120	2,455	−4,368	369	7,592
Businesses with deficit, total	3,507	3,507	216,635	22,874	−30,878	2,086	32,818	20,934	1,803	4,564
Under $5,000	2,325	2,325	48,824	27,721	−4,111	1,745	26,071	5,761	1,433	3,231
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	199	199	58,814	−8,065	−14,927	(*)	(*)	8,409	(*)	(*)
Special trade contractors										
Businesses with and without net income, total	**581,086**	**582,455**	**17,712,819**	**6,974,839**	**3,197,564**	**399,918**	**3,141,432**	**635,843**	**450,485**	**684,876**
Businesses with net income, total	587,615	588,470	15,947,561	6,196,350	3,439,181	325,122	2,249,410	507,759	395,776	602,054
$1 under $2,000	197,491	197,719	1,299,119	1,607,800	184,198	140,622	1,208,380	215,222	111,682	128,168
$2,000 under $5,000	163,858	163,858	2,238,014	1,254,172	551,676	95,741	569,297	133,199	92,496	85,620
$5,000 under $10,000	133,531	133,531	3,851,297	1,344,089	939,752	58,068	303,724	101,613	101,257	97,544
$10,000 under $25,000	77,396	77,396	5,102,067	1,340,902	1,137,816	26,920	137,080	66,006	75,565	148,614
$25,000 under $50,000	13,635	13,635	2,474,685	477,616	450,484	3,756	27,063	59	13,082	86,348
$50,000 or more	2,331	2,331	982,385	182,771	176,255	554	4,888	1,628	2,321	57,474
Businesses with deficit, total	93,980	93,985	1,765,258	781,819	−241,617	74,837	892,353	131,083	54,763	83,614
Under $5,000	82,515	82,515	970,144	788,693	−100,105	67,043	809,736	79,062	52,675	74,421
$5,000 under $10,000	5,973	5,973	283,435	37,113	−40,268	4,393	51,531	25,850	1,766	4,553
$10,000 under $25,000	4,852	4,852	335,832	−30,462	−75,073	3,201	24,194	20,417	(*)	(*)
$25,000 or more	645	645	175,847	−13,281	−26,171	205	7,291	5,599	(*)	(*)
Plumbing, heating, and air conditioning										
Businesses with and without net income, total	**73,573**	**73,617**	**3,369,867**	**820,874**	**466,335**	**34,214**	**267,547**	**86,992**	**48,095**	**95,215**
Businesses with net income, total	61,413	61,457	3,055,723	746,735	506,981	25,792	176,331	63,423	42,977	86,800
$1 under $2,000	14,672	14,672	200,023	110,655	13,461	9,996	82,368	14,826	6,627	9,729
$2,000 under $5,000	15,571	15,571	341,843	118,085	54,445	6,727	47,449	16,191	8,005	7,619
$5,000 under $10,000	15,026	15,026	663,824	149,551	109,849	4,363	21,264	18,438	12,284	10,916
$10,000 under $25,000	13,200	13,200	1,079,556	237,523	206,383	3,836	20,520	10,620	13,119	28,161
$25,000 under $50,000	2,401	2,401	510,725	93,264	82,839	759	3,825	6,600	2,401	19,283
$50,000 or more	587	587	259,752	41,443	40,004	111	905	534	585	12,281
Businesses with deficit, total	12,160	12,160	314,144	74,139	−40,646	8,422	91,216	23,569	5,118	8,415
Under $5,000	10,082	10,082	180,855	84,584	−14,329	7,545	84,360	14,553	4,878	7,584
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (less deficit) Total	Net income or deficit	Salaries and wages Number of returns	Salaries and wages Amount	Other income less losses and statutory adjustments	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Construction—Continued										
Special trade contractors—Continued										
Painting, paper hanging, and decorating										
Businesses with and without net income, total	**113,902**	**113,906**	**1,837,666**	**1,105,968**	**467,000**	**65,729**	**552,650**	**86,318**	**74,397**	**102,252**
Businesses with net income, total	102,417	102,421	1,670,386	994,064	490,362	57,372	445,647	58,055	66,064	91,133
$1 under $2,000	37,955	37,955	138,004	330,744	33,256	25,997	260,009	37,479	21,107	30,212
$2,000 under $5,000	30,264	30,264	249,829	214,708	100,688	17,045	99,075	14,945	17,393	13,580
$5,000 under $10,000	22,085	22,085	439,955	228,164	150,552	9,907	61,380	16,232	15,889	19,339
$10,000 under $25,000	10,333	10,333	524,873	174,234	144,699	4,199	21,714	7,821	10,333	20,041
$25,000 under $50,000	1,647	1,647	289,027	38,292	52,767	(*)	(*)	−16,830	1,209	6,492
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	11,485	11,485	167,280	111,904	−23,362	8,357	107,003	28,263	8,333	11,119
Under $5,000	10,585	10,585	104,633	109,759	−9,316	7,830	97,292	21,783	7,817	9,678
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Electrical work										
Businesses with and without net income, total	**51,397**	**51,397**	**1,952,052**	**661,346**	**241,945**	**33,342**	**356,286**	**63,115**	**36,808**	**77,639**
Businesses with net income, total	39,257	39,257	1,717,541	550,441	274,880	23,003	219,554	56,007	28,633	64,667
$1 under $2,000	13,005	13,005	102,961	156,370	11,578	10,389	120,309	24,483	9,128	14,839
$2,000 under $5,000	11,096	11,096	220,311	109,072	37,528	6,960	53,487	18,057	6,445	10,304
$5,000 under $10,000	7,296	7,296	362,520	78,984	51,943	2,824	22,211	4,830	5,518	7,478
$10,000 under $25,000	5,826	5,826	578,934	118,815	93,268	2,448	21,404	4,143	5,512	12,928
$25,000 under $50,000	1,746	1,746	308,309	63,360	57,690	(*)	(*)	4,553	1,746	11,028
$50,000 or more	288	288	144,506	23,840	22,873	81	1,026	−59	284	8,090
Businesses with deficit, total	12,140	12,140	234,511	112,840	−32,935	10,339	136,732	9,043	8,185	13,710
Under $5,000	10,471	10,471	88,037	120,808	−12,465	9,001	128,517	4,756	7,872	12,507
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
Masonry, stonework, tile setting and plastering										
Businesses with and without net income, total	**65,906**	**65,926**	**2,239,536**	**658,995**	**336,469**	**39,225**	**270,194**	**52,332**	**42,172**	**59,452**
Businesses with net income, total	57,704	57,724	1,913,231	606,206	365,621	33,065	207,863	32,722	38,274	54,424
$1 under $2,000	17,617	17,617	98,476	145,792	17,376	14,150	106,840	21,576	10,529	9,944
$2,000 under $5,000	15,234	15,234	247,044	125,269	52,667	9,751	60,087	12,515	8,901	8,067
$5,000 under $10,000	15,515	15,515	569,476	139,123	110,192	6,149	28,413	518	10,050	7,946
$10,000 under $25,000	7,319	7,319	514,202	116,501	105,128	2,323	8,341	3,032	6,821	11,275
$25,000 under $50,000	1,710	1,710	360,989	55,478	55,132	638	3,890	−3,544	1,664	9,295
$50,000 or more	329	329	123,044	24,851	25,126	(*)	(*)	−567	329	8,023
Businesses with deficit, total	8,202	8,202	326,305	52,789	−29,152	6,160	62,331	19,610	3,898	5,028
Under $5,000	6,825	6,825	180,044	50,857	−8,115	5,227	46,834	12,138	3,606	4,066
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Carpentering and flooring										
Businesses with and without net income, total	**204,165**	**204,165**	**2,629,058**	**1,829,302**	**809,967**	**126,825**	**838,716**	**180,619**	**137,254**	**144,818**
Businesses with net income, total	188,423	188,423	2,492,341	1,700,673	837,577	113,368	693,904	169,192	126,711	131,674
$1 under $2,000	69,030	69,030	310,070	523,538	66,637	47,892	371,136	85,765	39,909	38,628
$2,000 under $5,000	58,770	58,770	524,119	439,291	198,215	36,566	197,549	43,527	35,004	30,613
$5,000 under $10,000	42,478	42,478	778,542	419,616	299,083	21,928	91,338	29,195	34,023	28,067
$10,000 under $25,000	16,793	16,793	704,911	270,623	229,923	6,495	30,994	9,706	16,423	27,587
$25,000 under $50,000	1,308	1,308	171,595	44,988	41,236	(*)	(*)	865	1,308	7,908
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Businesses with deficit, total	15,742	15,742	136,717	128,629	−27,610	13,457	144,812	11,427	10,543	13,144
Under $5,000	15,076	15,076	94,504	133,346	−17,681	12,845	140,154	10,873	10,432	12,270
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Roofing and sheet metal work										
Businesses with and without net income, total	**36,861**	**37,089**	**1,103,112**	**352,216**	**194,159**	**19,062**	**129,975**	**28,082**	**24,077**	**33,871**
Businesses with net income, total	33,418	33,646	1,036,049	330,989	200,552	16,206	104,684	25,753	22,687	32,182
$1 under $2,000	9,195	9,423	62,234	69,008	7,867	6,726	59,515	1,626	4,995	5,189
$2,000 under $5,000	8,638	8,638	191,667	53,075	29,006	4,000	15,221	8,848	4,004	2,950
$5,000 under $10,000	9,631	9,631	261,083	92,139	62,596	3,392	20,363	9,180	7,734	6,421
$10,000 under $25,000	5,144	5,144	342,586	83,311	72,303	1,965	8,325	2,683	5,144	9,993
$25,000 under $50,000	663	663	104,497	22,380	18,151	(*)	(*)	3,081	663	4,166
$50,000 or more	147	147	73,982	11,076	10,629	(*)	(*)	335	147	3,463
Businesses with deficit, total	3,443	3,443	67,063	21,227	−6,393	2,856	25,291	2,329	(*)	(*)
Under $5,000	2,841	2,841	37,547	20,299	−2,148	2,258	20,188	2,257	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	—	—	—	—	—	—	—	—	—	—

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Construction—Continued										
Special trade contractors—Continued										
Concrete work										
Businesses with and without net income, total	**18,411**	**18,413**	**892,478**	**209,999**	**121,663**	**9,102**	**66,526**	**21,810**	**11,576**	**23,442**
Businesses with net income, total	15,279	15,279	825,585	185,066	126,739	6,676	39,668	18,659	10,216	20,530
$1 under $2,000	3,986	3,986	27,789	22,859	4,868	2,551	17,199	793	1,562	1,700
$2,000 under $5,000	2,998	2,998	71,805	19,042	10,215	2,031	8,582	245	(*)	(*)
$5,000 under $10,000	4,251	4,251	229,572	49,912	32,262	(*)	(*)	10,311	3,495	3,726
$10,000 under $25,000	3,313	3,313	273,764	60,886	48,731	(*)	(*)	6,703	3,183	7,278
$25,000 under $50,000	612	612	167,279	23,457	22,387	(*)	(*)	(*)	(*)	(*)
$50,000 or more	119	119	55,376	8,910	8,276	(*)	(*)	(*)	119	2,860
Businesses with deficit, total	3,133	3,134	66,893	24,892	−5,076	2,427	26,862	3,106	(*)	(*)
Under $5,000	2,816	2,816	17,625	25,886	−2,342	2,124	25,219	3,009	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Water well drilling										
Businesses with and without net income, total	**8,746**	**8,746**	**428,019**	**110,541**	**84,462**	**4,404**	**31,901**	**14,178**	**5,850**	**12,244**
Businesses with net income, total	7,727	7,727	412,077	98,978	66,693	3,453	21,547	10,738	4,884	11,043
$1 under $2,000	2,453	2,453	50,596	17,953	3,231	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	1,996	1,996	36,070	12,198	5,914	(*)	(*)	−340	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	2,093	2,093	234,027	39,213	33,220	(*)	(*)	5,224	1,865	2,970
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	1,019	1,019	15,942	11,563	−2,231	(*)	(*)	3,440	(*)	(*)
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous special trade contractors										
Businesses with and without net income, total	**109,196**	**109,196**	**3,261,031**	**1,233,538**	**495,564**	**68,598**	**629,381**	**108,593**	**70,859**	**136,461**
Businesses with net income, total	82,536	82,536	2,824,628	989,417	569,776	46,726	341,234	78,407	55,889	110,065
$1 under $2,000	29,578	29,578	308,966	230,881	25,924	21,377	178,983	25,974	16,758	18,942
$2,000 under $5,000	18,291	19,291	355,326	163,432	62,998	11,623	81,223	19,211	10,726	10,767
$5,000 under $10,000	16,463	16,463	515,338	178,295	116,108	8,303	50,920	11,257	11,479	12,930
$10,000 under $25,000	13,375	13,375	849,214	239,796	204,161	3,918	19,561	15,074	13,165	28,381
$25,000 under $50,000	3,226	3,226	528,443	122,423	108,816	1,191	9,538	4,069	3,162	21,364
$50,000 or more	603	603	267,341	54,600	51,769	114	1,009	1,822	599	17,681
Businesses with deficit, total	26,660	26,660	436,403	244,121	−74,212	21,872	288,147	30,186	14,970	26,396
Under $5,000	22,869	22,869	260,612	233,237	−32,620	19,263	256,821	9,036	14,419	22,694
$5,000 under $10,000	2,340	2,340	62,102	11,528	−17,001	1,711	19,927	8,602	(*)	(*)
$10,000 under $25,000	1,357	1,357	98,561	−4,936	−19,037	(*)	(*)	6,956	(*)	(*)
$25,000 or more	94	94	15,129	4,292	−5,554	(*)	(*)	5,592	(*)	(*)
Contractors not allocable										
Businesses with and without net income, total	**48,695**	**48,695**	**1,045,945**	**468,609**	**210,612**	**29,965**	**232,331**	**25,666**	**28,002**	**46,530**
Businesses with net income, total	42,324	42,324	969,574	412,509	229,196	24,812	160,008	23,305	24,773	37,046
$1 under $2,000	14,042	14,042	92,069	106,533	12,302	9,874	89,463	4,768	5,293	8,904
$2,000 under $5,000	13,167	13,167	234,460	94,675	43,842	8,942	37,846	12,987	6,549	6,016
$5,000 under $10,000	9,807	9,807	241,984	101,063	71,079	4,554	25,250	4,734	7,667	6,820
$10,000 under $25,000	4,705	4,705	296,236	82,199	73,775	(*)	(*)	3,499	4,665	9,565
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	171	171	48,865	13,329	13,852	(*)	(*)	−1,505	167	3,501
Businesses with deficit, total	6,371	6,371	76,371	56,100	−18,584	5,153	72,323	2,361	3,229	9,484
Under $5,000	5,645	5,645	53,085	52,403	−8,451	4,496	61,252	−398	2,811	6,995
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Manufacturing										
Businesses with and without net income, total	**220,790**	**221,642**	**8,678,877**	**3,076,122**	**1,040,261**	**139,636**	**1,654,620**	**381,241**	**153,166**	**437,554**
Businesses with net income, total	153,506	153,790	7,672,296	2,261,088	1,254,477	82,794	820,857	185,754	109,392	316,795
$1 under $2,000	55,012	55,012	524,975	570,203	39,997	39,406	460,340	69,866	32,898	65,125
$2,000 under $5,000	31,344	31,344	725,093	302,335	104,008	16,304	160,250	38,077	19,194	29,596
$5,000 under $10,000	27,595	27,595	1,395,292	306,353	194,729	14,279	93,031	18,593	19,547	25,683
$10,000 under $25,000	29,449	29,449	2,354,788	572,860	453,835	10,073	80,232	38,793	27,806	70,592
$25,000 under $50,000	7,932	7,933	1,523,713	303,215	266,016	2,317	20,604	16,595	7,803	59,417
$50,000 or more	2,452	2,457	1,148,435	216,787	195,892	685	9,437	11,458	2,422	68,157
Businesses with deficit, total	67,845	67,852	1,006,381	823,925	−214,216	57,335	839,408	198,733	44,284	122,549
Under $5,000	58,956	58,956	449,318	767,274	−79,683	50,858	732,306	114,651	41,110	100,023
$5,000 under $10,000	6,134	6,134	147,579	52,935	−42,228	4,768	73,182	21,981	2,339	8,902
$10,000 under $25,000	1,679	1,679	160,106	25,927	−25,953	1,183	24,188	27,692	603	6,505
$25,000 or more	1,080	1,083	249,378	−21,965	−66,352	526	9,732	34,655	236	7,173

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Manufacturing—Continued										
Food and kindred products										
***Businesses* with and *without* net income, total**	**9,298**	**9,312**	**973,763**	**127,183**	**53,062**	**6,008**	**54,207**	**19,914**	**5,340**	**20,402**
Businesses with net income, total	5,662	5,672	855,829	102,245	64,748	3,099	29,944	7,553	4,319	16,980
$1 under $2,000	1,820	1,820	22,412	22,967	1,463	(*)	(*)	4,002	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	927	927	232,714	19,982	14,110	(*)	(*)	2,700	895	2,832
$25,000 under $50,000	957	958	358,768	32,162	32,175	(*)	(*)	−1,012	946	4,929
$50,000 or more	71	76	137,160	9,019	7,374	32	1,381	264	71	3,448
Businesses with deficit, total	3,640	3,640	117,934	25,148	−11,686	2,909	24,263	12,571	1,025	3,463
Under $5,000	3,211	3,211	(*)	22,395	−1,831	2,783	18,873	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	312	312	(*)	(*)	−5,026	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Apparel and other textile products										
Businesses with and without net income, total	**7,045**	**7,089**	**313,494**	**100,532**	**24,965**	**4,738**	**60,774**	**14,793**	**5,441**	**16,586**
Businesses with net income, total	5,072	5,072	257,304	74,787	33,554	2,996	32,261	8,972	4,009	13,614
$1 under $2,000	2,876	2,876	13,917	28,137	1,993	2,008	24,549	1,595	2,044	3,655
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	131	131	80,161	12,796	10,965	(*)	(*)	1,703	131	4,389
Businesses with deficit, total	2,017	2,017	56,190	21,736	−8,589	1,742	28,513	1,812	1,432	2,972
Under $5,000	1,957	1,957	50,342	23,128	−3,868	1,730	26,569	427	(*)	(*)
$5,000 under $10,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
***Lumber and wood products*, except furniture**										
Businesses with and without net income, total	**59,176**	**59,201**	**1,956,398**	**572,936**	**188,807**	**36,253**	**331,138**	**52,991**	**31,726**	**57,774**
Businesses with net income, total	41,880	41,890	1,774,667	403,081	246,650	21,076	136,859	19,572	20,868	37,245
$1 under $2,000	17,347	17,347	145,550	109,651	16,008	10,965	91,613	2,030	6,191	9,575
$2,000 under $5,000	9,353	9,353	262,007	62,459	29,605	4,608	26,122	6,732	3,205	3,542
$5,000 under $10,000	7,327	7,327	444,330	68,483	49,536	3,328	13,578	5,369	3,863	3,401
$10,000 under $25,000	6,857	6,857	574,373	113,111	103,768	1,978	4,227	5,116	6,622	9,766
$25,000 under $50,000	663	663	176,444	22,519	22,340	(*)	(*)	11	661	3,620
$50,000 or more	343	343	171,963	27,895	25,393	85	1,151	1,351	336	7,676
Businesses with deficit, total	17,305	17,311	181,731	171,056	−57,843	15,177	194,279	34,620	10,867	21,086
Under $5,000	14,372	14,372	86,049	152,825	−16,925	12,902	154,878	14,672	9,911	15,370
$5,000 under $10,000	2,226	2,226	27,171	18,374	−15,791	1,789	31,131	3,034	769	3,086
$10,000 under $25,000	485	485	20,947	3,627	−7,198	(*)	(*)	(*)	(*)	(*)
$25,000 or more	226	228	47,564	−3,524	−17,929	79	3,277	11,128	69	2,049
Printing, publishing, and allied products										
Businesses with and without net income, total	**38,483**	**38,932**	**1,315,326**	**590,249**	**195,961**	**23,732**	**318,410**	**75,878**	**29,348**	**83,678**
Businesses with net income, total	29,127	29,347	1,191,645	466,643	224,262	15,561	187,546	54,835	24,093	66,400
$1 under $2,000	8,835	8,835	77,444	115,875	5,044	6,807	100,883	9,948	6,802	14,090
$2,000 under $5,000	7,531	7,531	198,929	89,441	25,321	3,992	51,884	12,236	5,729	10,131
$5,000 under $10,000	5,299	5,299	206,572	59,723	36,979	2,195	14,477	8,267	4,464	5,019
$10,000 under $25,000	6,392	6,392	472,945	137,440	101,170	2,360	17,689	18,581	6,039	20,006
$25,000 under $50,000	943	943	130,699	40,310	31,685	278	3,084	5,541	943	9,376
$50,000 or more	347	347	105,056	29,701	24,063	149	2,343	3,295	336	8,365
Businesses with deficit, total	9,585	9,585	123,681	129,295	−28,301	8,400	132,101	25,495	5,484	17,792
Under $5,000	7,374	7,374	61,604	101,154	−10,732	6,318	100,802	11,084	4,750	13,040
$5,000 under $10,000	2,069	2,069	54,472	21,248	−12,764	2,008	27,659	6,353	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Stone, clay, and glass products										
Businesses with and without net income, total	**13,800**	**13,800**	**332,322**	**176,900**	**26,606**	**10,244**	**132,681**	**17,613**	**9,861**	**21,867**
Businesses with net *income*, total	6,930	6,930	284,862	85,177	36,924	3,931	40,509	7,744	4,313	9,578
$1 under $2,000	3,331	3,331	47,456	40,215	2,134	2,151	31,838	6,243	2,222	4,992
$2,000 under $5,000	1,296	1,296	12,308	11,950	3,803	(*)	(*)	4,042	(*)	(*)
$5,000 under $10,000	1,307	1,307	59,442	8,438	10,102	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	911	911	97,166	17,688	14,377	(*)	(*)	1,922	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	6,870	6,870	47,460	91,723	−10,318	6,313	92,172	9,869	5,548	12,289
Under $5,000	6,812	6,812	25,313	92,595	−7,595	6,309	92,172	8,018	5,540	12,123
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Manufacturing—Continued										
Fabricated metal products										
Businesses with and without net income, total	**8,545**	**8,545**	**448,648**	**184,849**	**74,562**	**6,810**	**81,012**	**29,275**	**7,752**	**35,485**
Businesses with net income, total	6,459	6,459	406,816	151,883	90,248	4,814	47,472	14,163	5,723	28,337
$1 *under* $2,000	1,924	1,924	10,618	31,398	991	1,918	21,637	8,770	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 *under* $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,420	1,420	135,060	34,996	28,072	(*)	(*)	559	1,420	5,919
$25,000 *under* $50,000	495	495	65,814	21,942	16,648	(*)	(*)	1,356	(*)	(*)
$50,000 or more	399	399	131,774	32,710	31,345	(*)	(*)	189	399	10,517
Businesses with deficit, total	2,086	2,086	41,832	32,966	−15,686	1,996	33,540	15,112	2,029	7,148
Under $5,000	1,839	1,839	5,014	28,729	−3,068	1,805	29,554	2,243	1,839	4,023
$5,000 *under* $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical										
Businesses with and *without* net *income*, total	**24,737**	**24,737**	**1,143,588**	**440,473**	**221,995**	**13,599**	**181,926**	**36,552**	**19,713**	**68,767**
Businesses with net *income*, total	20,502	20,502	982,543	399,285	236,117	10,700	133,084	30,084	17,576	61,159
$1 under $2,000	5,304	5,304	36,105	72,330	3,560	4,430	58,557	10,213	4,577	9,456
$2,000 under $5,000	3,599	3,599	49,726	46,058	12,251	2,174	28,711	5,096	3,099	5,270
$5,000 under $10,000	4,078	4,078	200,885	56,530	29,560	(*)	(*)	3,165	3,058	5,588
$10,000 under $25,000	4,612	4,612	178,537	89,042	64,457	1,474	15,963	8,622	4,043	10,604
$25,000 under $50,000	2,357	2,357	287,053	83,073	78,496	(*)	(*)	544	2,247	13,478
$50,000 or more	552	552	230,237	52,252	47,793	107	2,015	2,444	552	16,763
Businesses with deficit, total	4,235	4,235	161,045	41,188	−14,122	2,899	48,842	6,468	2,137	7,608
Under $5,000	3,716	3,716	49,410	46,906	−5,433	2,614	46,902	5,437	2,121	6,966
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Electrical and electronic equipment										
Businesses with and without net income, total	**6,013**	**6,014**	**201,212**	**113,572**	**26,487**	**4,042**	**72,480**	**14,605**	**4,449**	**19,197**
Businesses with net income, total	3,288	3,288	194,921	67,644	33,135	1,925	28,025	6,484	2,495	12,828
$1 under $2,000	1,734	1,734	26,760	20,953	1,438	(*)	(*)	2,929	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Businesses with deficit, total	2,726	2,726	6,291	46,295	−6,648	2,117	44,455	8,488	1,955	6,434
Under $5,000	2,604	2,604	3,541	42,539	−3,902	2,001	39,979	6,462	1,838	5,295
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries										
Businesses with and without net income, total	**32,209**	**32,210**	**906,715**	**506,907**	**150,688**	**21,457**	**277,229**	**78,990**	**25,243**	**76,585**
Businesses with net income, total	21,508	21,508	825,500	329,153	174,565	12,276	123,393	31,195	17,198	45,246
$1 under $2,000	8,038	8,038	53,980	91,397	4,645	5,199	64,566	22,186	5,274	10,754
$2,000 under $5,000	3,662	3,662	44,806	34,634	12,450	1,796	18,557	3,627	2,934	3,150
$5,000 under $10,000	4,043	4,043	142,996	47,056	27,946	3,005	18,031	1,079	3,237	4,819
$10,000 under $25,000	4,155	4,155	254,279	82,963	65,825	1,801	20,162	−3,024	4,145	9,698
$25,000 under $50,000	1,379	1,378	239,629	54,276	45,960	(*)	(*)	6,877	1,378	11,052
$50,000 or more	231	231	89,810	18,827	17,739	(*)	(*)	450	230	5,773
Businesses with deficit, total	10,702	10,702	81,215	177,713	−23,877	9,182	153,840	47,750	8,045	31,339
Under $5,000	10,078	10,078	43,387	172,960	−13,359	8,839	149,350	36,969	7,984	29,648
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, Communication, Electric, Gas, and Sanitary Services										
Businesses with and without net income, total	**353,090**	**355,255**	**10,008,997**	**3,866,285**	**1,260,800**	**229,299**	**2,089,781**	**515,704**	**221,695**	**439,549**
Businesses with net income, total	265,093	266,350	8,104,763	3,082,879	1,588,441	161,144	1,201,004	293,434	175,013	334,258
$1 under $2,000	85,057	85,126	830,855	765,997	73,629	61,428	550,538	141,830	46,849	81,680
$2,000 *under* $5,000	76,841	76,841	1,338,984	637,980	259,808	51,172	326,935	51,237	40,470	46,445
$5,000 under $10,000	59,754	59,981	1,858,889	699,425	429,651	30,229	188,026	81,748	47,785	64,234
$10,000 *under* $25,000	37,848	37,963	2,512,033	694,378	558,765	16,050	113,780	21,833	34,057	79,007
$25,000 under $50,000	5,228	5,232	929,883	201,740	176,842	1,969	14,835	10,063	5,156	36,543
$50,000 or more	1,205	1,207	634,119	97,525	89,746	407	8,422	−643	1,188	29,831
Businesses with deficit, total	88,864	88,905	1,904,234	801,392	−327,641	68,949	894,924	234,109	47,129	108,187
Under $5,000	70,480	70,480	1,037,897	721,965	−109,209	56,356	702,841	128,333	42,613	80,412
$5,000 under $10,000	11,993	11,993	304,388	65,522	−80,557	8,076	113,249	32,830	3,090	11,960
$10,000 *under* $25,000	5,162	5,162	305,082	21,439	−73,509	3,706	64,149	30,799	1,313	6,810
$25,000 or more	1,269	1,270	256,867	−5,448	−64,366	837	16,110	42,808	150	9,673

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	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										
Local and interurban passenger transit										
Businesses with and without net income, total	**51,832**	**52,242**	**562,200**	**474,833**	**143,018**	**33,243**	**253,513**	**78,302**	**32,345**	**43,255**
Businesses with net income, total	45,044	45,384	509,816	408,249	157,535	27,371	186,414	64,300	28,140	37,478
$1 under $2,000	17,916	17,936	98,237	133,435	16,680	11,257	92,257	24,498	8,550	12,137
$2,000 under $5,000	16,768	16,768	142,757	139,615	56,128	10,667	68,363	15,124	10,807	10,309
$5,000 under $10,000	9,012	9,012	170,740	102,899	58,059	4,518	20,095	24,745	7,443	9,242
$10,000 under $25,000	1,462	1,462	63,241	22,702	16,576	(*)	(*)	1,254	1,152	2,704
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	6,858	6,858	52,384	66,613	−14,517	5,942	67,102	14,028	4,205	5,777
Under $5,000	5,797	5,797	29,317	58,307	−7,030	5,484	57,397	7,940	3,737	4,861
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Taxicabs										
Businesses with and without net income, total	**32,757**	**33,067**	**311,620**	**256,443**	**69,985**	**18,669**	**153,335**	**33,123**	**19,416**	**19,990**
Businesses with net income, total	27,582	27,892	273,298	210,727	80,898	14,351	104,053	25,776	16,076	15,787
$1 under $2,000	13,376	13,376	74,340	89,051	12,703	7,757	63,973	12,375	5,722	6,885
$2,000 under $5,000	8,937	8,937	69,725	60,531	30,459	4,015	25,617	4,455	5,230	3,915
$5,000 under $10,000	5,061	5,061	111,024	55,685	32,373	2,320	13,391	9,901	4,606	4,233
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Businesses with deficit, total	5,175	5,175	38,322	45,716	−10,913	4,318	49,282	7,347	3,340	4,203
Under $5,000	4,324	4,324	15,406	43,204	−4,882	4,059	44,299	3,787	3,081	3,978
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Other passenger transportation										
Businesses with and without net income, total	**19,145**	**19,175**	**250,580**	**218,419**	**73,033**	**14,644**	**100,181**	**45,205**	**12,929**	**23,265**
Businesses with net income, total	17,462	17,492	236,518	197,522	76,637	13,020	82,361	38,524	12,064	21,691
$1 under $2,000	4,540	4,560	23,897	44,384	3,977	3,500	28,284	12,123	2,826	5,252
$2,000 under $5,000	7,831	7,831	73,032	79,084	25,669	6,652	42,746	10,669	5,577	6,394
$5,000 under $10,000	3,951	3,951	59,716	47,234	25,686	2,198	6,704	14,844	2,837	5,909
$10,000 under $25,000	944	944	45,032	16,238	11,213	(*)	(*)	1,225	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	1,683	1,683	14,062	20,897	−3,604	1,624	17,820	6,681	865	1,574
Under $5,000	1,473	1,473	13,911	15,103	−2,148	1,425	13,098	4,153	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Trucking and warehousing										
Businesses with and without net income, total	**253,063**	**254,162**	**8,113,509**	**2,546,517**	**967,269**	**161,475**	**1,326,758**	**252,490**	**152,294**	**251,971**
Businesses with net income, total	190,421	190,894	6,466,134	2,191,452	1,220,500	116,242	833,590	137,362	125,755	214,697
$1 under $2,000	54,382	54,382	653,447	461,522	48,964	41,088	353,778	58,780	30,058	40,566
$2,000 under $5,000	54,085	54,085	1,078,550	438,585	182,461	36,597	227,302	28,822	26,731	29,432
$5,000 under $10,000	45,819	46,046	1,514,283	519,092	337,903	23,457	141,550	39,639	36,311	44,133
$10,000 under $25,000	31,687	31,797	2,038,292	574,290	470,371	13,265	95,426	8,493	28,276	61,085
$25,000 under $50,000	3,841	3,845	710,082	142,355	124,408	1,682	12,121	5,826	3,780	23,245
$50,000 or more	739	739	471,480	58,588	56,393	199	4,254	−2,059	731	16,850
Businesses with deficit, total	63,264	63,268	1,647,375	363,567	−253,231	45,799	494,972	121,826	26,815	38,420
Under $5,000	48,461	48,461	924,528	357,011	−81,406	35,697	376,491	61,926	24,604	30,631
$5,000 under $10,000	9,435	9,435	243,684	30,557	−63,408	6,457	70,354	23,611	1,419	4,824
$10,000 under $25,000	4,342	4,342	263,881	−2,890	−61,282	2,969	42,700	15,692	758	2,427
$25,000 or more	1,029	1,030	215,282	−21,313	−47,135	678	5,449	20,373	(*)	(*)
Trucking, local and long distance										
Businesses with and without net income, total	**250,113**	**251,193**	**7,797,944**	**2,501,887**	**942,643**	**159,894**	**1,310,316**	**248,928**	**149,861**	**244,651**
Businesses with net income, total	188,134	188,605	6,173,586	2,150,950	1,194,164	114,844	822,610	134,176	123,493	208,742
$1 under $2,000	53,969	53,969	649,385	453,947	48,517	40,745	348,529	56,901	29,645	39,749
$2,000 under $5,000	53,733	53,733	1,055,716	436,122	180,882	36,597	227,302	27,938	26,388	29,408
$5,000 under $10,000	44,832	45,059	1,464,413	509,414	330,996	22,520	138,847	39,571	35,335	43,596
$10,000 under $25,000	31,333	31,443	1,916,453	565,131	463,798	13,213	93,880	7,453	27,923	60,097
$25,000 under $50,000	3,779	3,783	683,459	139,835	122,466	1,676	11,496	5,873	3,722	22,586
$50,000 or more	618	618	404,160	49,258	47,505	137	3,316	−1,563	610	13,865
Businesses with deficit, total	62,584	62,588	1,624,358	357,127	−251,521	45,615	489,510	119,138	26,627	36,163
Under $5,000	47,849	47,849	914,632	350,453	−80,981	35,546	371,315	60,119	24,443	28,521
$5,000 under $10,000	9,435	9,435	243,684	30,557	−63,408	6,457	70,354	23,611	1,419	4,824
$10,000 under $25,000	4,294	4,294	255,844	2,170	−60,647	2,956	42,415	16,062	751	2,361
$25,000 or more	1,009	1,010	210,198	21,915	−46,485	658	5,448	19,122	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	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										
Water transportation										
Businesses with and without net income, total	**8,700**	**8,701**	**194,974**	**170,865**	**26,094**	**5,160**	**106,860**	**37,911**	**6,513**	**31,363**
Businesses with net income, total	4,417	4,418	142,636	79,033	50,865	1,507	21,160	7,008	3,014	13,848
$1 under $2,000	1,690	1,690	20,416	17,055	1,417	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	712	712	53,607	28,972	26,361	(*)	(*)	1,691	712	5,418
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	4,283	4,283	52,138	91,832	−24,771	3,653	85,700	30,903	3,499	17,515
Under $5,000	3,031	3,031	8,871	59,261	−5,416	2,694	53,129	11,548	2,348	10,193
$5,000 under $10,000	748	748	(*)	22,421	−5,614	(*)	(*)	14,070	748	3,088
$10,000 under $25,000	350	350	(*)	10,239	−4,996	(*)	(*)	1,938	(*)	(*)
$25,000 or more	154	154	23,382	−89	−8,745	104	5,309	3,347	(*)	(*)
Air transportation										
Businesses with and without net income, total	**5,795**	**5,799**	**81,161**	**130,543**	**−5,197**	**4,825**	**94,268**	**41,472**	**4,856**	**23,238**
Businesses with net income, total	2,775	2,775	47,680	48,610	8,059	2,130	32,305	8,246	2,206	7,186
$1 under $2,000	1,758	1,758	4,769	28,893	834	1,258	23,075	4,984	1,530	4,422
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Businesses with deficit, total	3,024	3,024	33,481	81,956	−13,256	2,695	61,963	33,249	2,650	16,052
Under $5,000	2,444	2,444	7,048	52,214	−5,071	2,240	44,991	12,294	2,146	7,480
$5,000 under $10,000	491	491	7,642	13,172	−3,132	(*)	(*)	3,539	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	43	43	14,715	12,438	−4,410	36	3,082	13,766	32	5,151
Transportation services										
Businesses with and without net income, total	**11,172**	**11,216**	**636,031**	**217,049**	**47,913**	**7,500**	**113,958**	**55,178**	**8,750**	**42,035**
Businesses with net income, total	7,194	7,208	536,808	138,562	61,073	3,756	45,136	32,353	5,430	28,780
$1 under $2,000	2,039	2,039	33,553	47,013	1,029	1,525	24,117	21,867	1,540	12,289
$2,000 under $5,000	1,645	1,645	41,100	13,466	5,727	(*)	(*)	570	(*)	(*)
$5,000 under $10,000	1,472	1,472	81,945	22,062	10,543	(*)	(*)	3,668	1,017	2,782
$10,000 under $25,000	1,728	1,733	262,510	35,236	24,308	573	4,316	6,612	1,723	6,351
$25,000 under $50,000	113	113	47,906	5,126	4,197	(*)	(*)	754	113	1,283
$50,000 or more	206	206	69,794	15,787	15,269	(*)	(*)	−990	206	5,312
Businesses with deficit, total	3,991	4,008	99,223	79,099	−13,160	3,744	68,822	23,437	3,333	13,473
Under $5,000	3,541	3,541	51,801	68,439	−4,196	3,358	58,710	13,925	3,149	10,928
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	416	416	(*)	10,069	−6,466	(*)	(*)	9,508	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Passenger transportation arrangement										
Businesses with and without net income, total	**7,980**	**8,024**	**476,089**	**166,657**	**35,963**	**5,176**	**92,622**	**38,072**	**6,588**	**31,256**
Businesses with net income, total	5,419	5,433	393,577	108,897	46,707	2,794	36,001	26,189	4,456	21,762
$1 under $2,000	1,391	1,391	21,292	39,933	613	1,106	20,316	19,004	1,120	11,551
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,303	1,303	77,123	17,788	9,156	(*)	(*)	3,669	848	2,021
$10,000 under $25,000	1,696	1,701	207,895	31,745	23,775	(*)	(*)	3,743	1,695	4,534
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	2,574	2,591	82,512	58,372	−10,744	2,382	56,621	12,495	2,145	9,712
Under $5,000	2,136	2,136	42,107	49,398	−1,984	2,007	46,739	4,643	1,972	7,911
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Electric and gas services										
Businesses with and without net income, total	**2,350**	**2,465**	**53,105**	**44,403**	**7,053**	**1,626**	**9,556**	**27,794**	**1,853**	**11,669**
Businesses with net income, total	1,924	1,929	46,369	35,456	7,542	1,284	7,189	20,725	1,685	9,093
$1 under $2,000	1,216	1,220	3,579	21,294	617	(*)	(*)	17,330	988	5,455
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Businesses with deficit, total	536	536	6,736	13,574	−489	(*)	(*)	9,742	(*)	(*)
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—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Other income less losses and statutory adjustments	Total income tax	
						Salaries and wages				
	Returns	Businesses		Total	Net income or deficit	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										
Sanitary services										
Businesses with and without net income, total	**16,973**	**16,973**	**237,035**	**241,028**	**46,990**	**13,090**	**158,992**	**35,046**	**12,614**	**29,258**
Businesses with net income, total	11,060	11,060	227,936	140,762	52,146	7,417	63,816	24,800	7,020	17,440
$1 under $2,000	5,807	5,807	13,951	55,251	3,934	4,667	39,311	12,006	3,329	4,963
$2,000 under $5,000	2,052	2,052	38,084	25,243	7,074	1,343	12,522	5,647	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	5,913	5,913	9,099	100,266	−5,156	5,673	95,176	10,246	5,594	11,818
Under $5,000	5,905	5,905	9,058	99,907	−5,085	5,665	94,758	10,234	5,586	11,748
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Wholesale and Retail Trade										
Businesses with and without net income, total	**2,109,221**	**2,193,218**	**148,327,660**	**28,352,404**	**9,859,533**	**1,280,387**	**14,634,060**	**3,858,811**	**1,531,291**	**3,877,433**
Businesses with net income, total	1,452,983	1,486,025	130,224,922	20,946,479	11,653,850	747,390	7,080,904	2,211,725	1,085,168	2,932,391
$1 under $2,000	544,203	551,118	9,511,135	5,679,421	389,000	383,471	4,258,228	1,032,193	348,426	614,145
$2,000 under $5,000	287,237	288,926	13,684,121	2,640,040	968,595	140,648	1,130,037	541,408	174,036	257,801
$5,000 under $10,000	269,127	269,944	24,501,830	3,225,043	1,971,226	108,201	791,916	461,901	219,102	331,365
$10,000 under $25,000	281,879	283,060	45,325,530	5,609,742	4,401,165	97,659	716,575	492,002	269,382	757,674
$25,000 under $50,000	74,773	74,908	23,516,592	2,798,433	2,482,170	20,484	164,471	151,792	73,395	566,328
$50,000 or more	18,012	18,069	13,685,714	1,491,415	1,441,694	4,825	75,747	−26,026	17,713	494,094
Businesses with deficit, total	690,734	707,193	18,102,738	7,786,847	−1,794,317	549,365	7,709,558	1,871,606	466,552	1,006,107
Under $5,000	604,280	617,344	9,758,437	7,334,673	−746,957	491,149	6,806,300	1,275,330	430,462	855,733
$5,000 under $10,000	60,558	60,625	3,530,500	530,565	−422,965	44,019	651,896	301,634	30,201	87,502
$10,000 under $25,000	23,517	23,621	2,998,257	38,954	−351,710	13,443	222,700	167,964	6,211	44,917
$25,000 or more	5,579	5,603	1,815,544	−105,798	−272,685	2,873	58,317	108,570	1,140	23,903
Wholesale trade										
Businesses with and without net income, total	**332,330**	**336,268**	**33,339,345**	**5,832,598**	**2,860,672**	**195,822**	**2,205,885**	**766,041**	**252,694**	**977,408**
Businesses with net income, total	260,006	262,656	30,003,970	4,888,993	3,126,005	137,861	1,310,784	452,204	203,995	835,487
$1 under $2,000	64,969	65,484	1,116,003	735,021	56,037	44,603	511,164	167,820	39,999	89,807
$2,000 under $5,000	53,084	53,104	2,154,564	538,055	179,550	32,002	252,222	106,283	33,935	58,253
$5,000 under $10,000	47,391	47,405	3,785,850	656,893	354,072	26,104	216,334	88,487	39,305	73,523
$10,000 under $25,000	65,701	65,942	9,324,118	1,408,326	1,050,791	26,814	231,978	125,557	62,476	200,828
$25,000 under $50,000	22,537	22,549	6,988,789	870,971	767,204	6,385	60,380	43,387	21,785	173,807
$50,000 or more	8,163	8,172	6,636,646	733,114	718,351	2,549	45,588	−30,825	8,052	251,716
Businesses with deficit, total	73,230	73,612	3,335,375	965,134	−265,333	58,735	897,877	332,590	48,963	147,698
Under $5,000	60,431	60,765	1,280,087	842,761	−78,841	49,028	713,096	208,506	42,042	109,255
$5,000 under $10,000	8,831	8,831	617,719	120,124	−65,116	7,168	129,995	55,245	5,760	19,251
$10,000 under $25,000	2,599	2,599	691,174	35,337	−37,427	1,581	41,237	31,527	880	12,122
$25,000 or more	1,396	1,397	746,395	−32,747	−83,949	969	13,730	37,472	297	7,100
Motor vehicles and automotive equipment										
Businesses with and without net income, total	**18,373**	**18,688**	**2,122,414**	**303,909**	**172,292**	**10,449**	**100,931**	**30,686**	**12,279**	**47,669**
Businesses with net income, total	14,608	14,663	1,908,806	269,283	180,814	7,655	64,188	24,281	9,880	43,775
$1 under $2,000	2,322	2,322	31,240	13,022	2,724	(*)	(*)	−1,014	(*)	(*)
$2,000 under $5,000	4,114	4,114	126,508	50,741	14,220	3,363	25,302	11,219	2,281	5,625
$5,000 under $10,000	2,292	2,292	163,860	29,420	18,086	1,430	9,360	1,974	1,676	3,283
$10,000 under $25,000	3,817	3,817	768,217	81,624	60,595	1,319	11,206	9,823	3,289	11,426
$25,000 under $50,000	1,836	1,836	575,324	71,506	61,694	517	5,906	3,906	1,830	14,718
$50,000 or more	282	282	243,657	26,013	23,495	50	1,509	1,009	282	8,935
Businesses with deficit, total	4,025	4,025	213,608	37,382	−8,522	3,054	37,017	8,887	2,399	3,894
Under $5,000	3,837	3,837	124,812	39,823	−4,953	2,931	36,659	8,117	2,384	3,220
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Lumber and construction materials										
Businesses with and without net income, total	**7,591**	**7,689**	**741,390**	**151,310**	**66,812**	**4,303**	**58,988**	**25,510**	**5,556**	**30,248**
Businesses with net income, total	5,864	5,958	698,635	121,933	74,496	2,837	32,023	15,414	4,526	25,054
$1 under $2,000	2,093	2,133	31,013	21,104	2,202	(*)	(*)	3,894	(*)	(*)
$2,000 under $5,000	1,177	1,177	38,242	14,474	4,303	(*)	(*)	2,692	(*)	(*)
$5,000 under $10,000	762	762	58,389	11,845	5,712	(*)	(*)	4,649	(*)	(*)
$10,000 under $25,000	920	920	134,600	22,844	15,135	(*)	(*)	4,676	917	4,194
$25,000 under $50,000	737	737	259,137	33,332	28,102	(*)	(*)	3,232	735	6,596
$50,000 or more	229	229	167,254	22,091	19,042	124	3,121	−72	221	8,006
Businesses with deficit, total	1,731	1,731	42,755	29,328	−7,684	1,470	27,003	10,009	1,030	5,194
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—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (less deficit) Total	Net income or deficit	Salaries and wages Number of returns	Salaries and wages Amount	Other income less losses and statutory adjustments	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Wholesale trade—Continued										
Electrical goods										
Businesses with and without net income, total	**7,556**	**7,556**	**521,647**	**131,103**	**61,768**	**4,050**	**45,024**	**24,311**	**5,830**	**21,726**
Businesses with net income, total	5,528	5,528	480,054	111,540	68,462	2,552	29,005	14,073	4,650	18,762
$1 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	690	690	100,325	7,977	5,026	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,402	1,402	151,948	30,785	21,091	(*)	(*)	7,058	1,402	4,966
$25,000 under $50,000	692	692	103,356	22,422	23,695	(*)	(*)	−2,252	572	3,366
$50,000 or more	167	167	106,680	13,906	13,519	(*)	(*)	103	167	4,649
Businesses with deficit, total	2,028	2,028	41,593	19,563	−6,694	1,498	16,019	10,238	1,180	2,964
Under $5,000	1,614	1,614	33,566	16,130	−2,055	1,127	11,704	6,481	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—
Hardware, plumbing, and heating equipment										
Businesses with and without net income, total	**7,851**	**7,851**	**538,961**	**141,839**	**83,619**	**3,361**	**46,985**	**11,235**	**6,328**	**23,565**
Businesses with net income, total	6,332	6,332	490,703	121,767	86,745	2,069	26,928	8,094	5,573	20,827
$1 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	2,181	2,181	162,918	43,849	26,477	(*)	(*)	2,887	2,180	6,211
$25,000 under $50,000	892	892	171,775	29,842	28,594	(*)	(*)	225	892	4,964
$50,000 or more	243	243	68,361	16,827	17,076	(*)	(*)	−295	243	5,140
Businesses with deficit, total	1,519	1,519	48,258	20,072	−3,126	1,292	20,057	3,141	(*)	(*)
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Farm machinery and equipment										
Businesses with and without net income, total	**7,713**	**7,787**	**1,916,925**	**176,776**	**112,703**	**4,103**	**30,604**	**33,469**	**5,717**	**41,474**
Businesses with net income, total	6,654	6,679	1,762,280	171,126	122,242	3,611	26,684	22,200	4,970	39,177
$1 under $2,000	1,389	1,389	63,373	11,727	1,516	(*)	(*)	2,742	(*)	(*)
$2,000 under $5,000	1,045	1,065	64,453	14,322	2,907	(*)	(*)	8,235	(*)	(*)
$5,000 under $10,000	1,526	1,526	143,126	20,281	10,055	(*)	(*)	2,706	1,106	2,882
$10,000 under $25,000	1,245	1,245	394,821	29,328	20,908	565	4,922	3,498	1,231	3,984
$25,000 under $50,000	865	865	509,581	38,840	35,523	397	1,379	1,938	848	8,612
$50,000 or more	585	589	586,926	56,794	51,333	263	2,214	3,247	573	20,610
Businesses with deficit, total	1,108	1,108	154,645	9,310	−9,539	540	4,508	14,341	795	3,519
Under $5,000	772	772	33,983	10,374	−810	(*)	(*)	7,560	698	2,249
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Other machinery, equipment, and supplies										
Businesses with and without net income, total	**26,161**	**26,254**	**1,893,628**	**523,948**	**282,770**	**15,314**	**187,680**	**53,498**	**19,848**	**105,037**
Businesses with net income, total	22,088	22,181	1,828,153	446,607	299,632	11,768	118,317	28,658	16,727	88,703
$1 under $2,000	4,145	4,145	75,979	42,466	4,227	1,932	27,682	10,557	2,378	6,760
$2,000 under $5,000	5,334	5,334	187,041	45,053	18,189	3,370	22,627	4,237	2,970	4,042
$5,000 under $10,000	4,761	4,761	202,051	60,650	34,152	3,219	33,146	13,352	4,257	12,404
$10,000 under $25,000	4,976	4,978	505,648	106,826	83,090	2,253	20,115	3,621	4,226	14,881
$25,000 under $50,000	1,931	1,931	414,815	74,385	64,307	688	10,250	−172	1,930	15,997
$50,000 or more	1,034	1,034	442,619	102,285	95,687	306	4,497	2,121	1,020	36,459
Businesses with deficit, total	4,073	4,073	65,475	77,341	−16,862	3,548	69,363	24,840	3,121	16,334
Under $5,000	3,625	3,625	26,529	62,812	−4,782	3,181	53,845	13,749	2,765	11,108
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	87	87	25,983	357	−7,166	(*)	(*)	6,615	(*)	(*)
Other durable goods										
Businesses with and without net income, total	**51,018**	**51,051**	**2,907,785**	**916,695**	**424,621**	**31,452**	**362,302**	**129,772**	**38,881**	**156,997**
Businesses with net income, total	40,380	40,402	2,661,131	746,704	457,835	21,581	204,988	83,881	31,309	128,683
$1 under $2,000	11,328	11,328	87,702	116,567	7,770	8,729	91,528	17,269	8,719	13,761
$2,000 under $5,000	8,068	8,068	188,882	80,001	24,948	4,291	35,750	19,303	5,476	9,536
$5,000 under $10,000	6,157	6,157	276,999	85,078	48,827	2,652	26,175	10,076	4,779	8,538
$10,000 under $25,000	10,719	10,719	1,045,478	240,231	180,409	4,891	35,640	24,182	10,387	35,644
$25,000 under $50,000	3,077	3,078	565,948	124,559	104,351	905	8,850	11,358	2,921	26,939
$50,000 or more	1,051	1,052	496,122	101,117	91,530	123	7,047	2,540	1,047	34,400
Businesses with deficit, total	10,645	10,649	246,654	170,676	−33,214	9,872	157,324	46,566	7,579	28,463
Under $5,000	8,938	8,938	66,706	150,819	−11,707	8,260	129,238	33,288	6,805	20,942
$5,000 under $10,000	1,120	1,120	71,073	19,573	−8,554	(*)	(*)	9,555	(*)	(*)
$10,000 under $25,000	492	492	67,164	1,306	−6,602	(*)	(*)	(*)	(*)	(*)
$25,000 or more	99	99	41,711	−1,048	−6,351	64	819	4,484	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Wholesale trade—Continued										
Drugs, chemicals, and allied products										
Businesses with and without net income, total	**12,131**	**12,441**	**437,377**	**203,875**	**50,049**	**9,334**	**120,326**	**33,500**	**10,564**	**28,801**
Businesses with net income, total	7,725	7,725	397,673	133,455	57,299	5,051	54,739	21,417	7,060	19,545
$1 under $2,000	2,297	2,297	14,369	31,595	2,498	1,798	22,793	6,304	2,252	3,339
$2,000 under $5,000	2,697	2,697	69,033	32,094	9,949	(*)	(*)	5,136	2,387	2,827
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	192	192	106,481	19,368	17,699	(*)	(*)	948	192	6,882
Businesses with deficit, total	4,406	4,716	39,704	70,420	−7,250	4,283	65,587	12,083	3,504	9,256
Under $5,000	4,044	4,354	14,756	62,828	−4,394	3,925	57,432	9,790	3,146	8,033
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
Apparel, piece goods, and notions										
Businesses with and without net income, total	**15,743**	**15,743**	**881,808**	**295,593**	**185,028**	**9,228**	**104,506**	**6,059**	**13,772**	**46,193**
Businesses with net income, total	12,094	12,094	806,321	252,906	196,985	5,889	54,542	1,379	10,980	41,398
$1 under $2,000	2,395	2,395	6,849	34,490	1,744	2,041	26,169	6,577	2,306	4,094
$2,000 under $5,000	2,246	2,246	95,059	18,708	7,784	(*)	(*)	2,841	1,449	1,242
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	4,141	4,141	262,759	90,981	73,113	1,689	11,124	6,744	4,141	12,789
$25,000 under $50,000	1,572	1,572	211,393	57,508	55,239	(*)	(*)	349	1,572	10,166
$50,000 or more	720	720	187,535	42,314	50,846	523	6,741	−15,273	720	12,704
Businesses with deficit, total	3,649	3,649	75,487	42,687	−11,957	3,339	49,964	4,680	2,792	4,795
Under $5,000	3,100	3,100	66,862	31,774	−5,551	2,790	33,645	3,680	2,287	3,011
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Groceries and related products										
Businesses with and without net income, total	**36,981**	**37,044**	**6,549,039**	**575,445**	**313,689**	**21,745**	**174,681**	**87,075**	**27,804**	**78,086**
Businesses with net income, total	32,253	32,293	6,073,813	500,762	328,770	17,979	118,783	53,209	24,271	68,893
$1 under $2,000	5,579	5,579	183,365	54,965	3,482	4,434	38,774	12,709	2,494	5,500
$2,000 under $5,000	5,974	5,974	569,387	57,288	20,579	4,693	26,792	9,917	3,876	4,186
$5,000 under $10,000	10,382	10,386	1,241,882	125,744	75,945	5,786	31,937	17,862	7,851	9,352
$10,000 under $25,000	8,040	8,040	2,027,979	143,223	122,336	2,440	14,777	6,110	7,838	17,088
$25,000 under $50,000	1,799	1,810	1,131,285	68,593	59,287	489	3,919	5,387	1,741	14,434
$50,000 or more	504	504	939,915	52,766	47,141	137	2,584	3,041	494	18,963
Businesses with deficit, total	4,750	4,751	475,226	74,886	−15,081	3,777	55,971	33,996	3,539	9,303
Under $5,000	3,986	3,986	152,201	70,179	−4,490	3,339	53,458	21,211	3,245	8,624
$5,000 under $10,000	505	505	143,163	7,458	−3,843	(*)	(*)	9,481	(*)	(*)
$10,000 under $25,000	215	215	122,068	−404	−3,127	(*)	(*)	2,505	(*)	(*)
$25,000 or more	45	45	57,794	−2,339	−3,621	(*)	(*)	807	(*)	(*)
Farm—product raw materials										
Businesses with and without net income, total	**11,954**	**11,999**	**4,981,767**	**176,663**	**55,524**	**5,143**	**55,199**	**65,940**	**6,940**	**37,550**
Businesses with net income, total	6,553	6,573	3,964,164	136,084	94,505	2,541	23,660	17,919	4,572	26,085
$1 under $2,000	1,451	1,451	134,584	23,261	1,244	508	10,341	11,676	1,004	4,848
$2,000 under $5,000	1,711	1,711	237,772	10,193	6,258	545	3,673	262	461	724
$5,000 under $10,000	822	822	295,558	11,195	5,508	521	4,492	1,195	781	1,478
$10,000 under $25,000	1,433	1,437	1,079,878	33,648	23,109	737	3,101	7,438	1,336	5,753
$25,000 under $50,000	789	789	1,023,826	30,791	26,000	123	888	3,903	681	5,425
$50,000 or more	363	363	1,192,546	27,575	32,386	116	1,187	−5,998	324	9,940
Businesses with deficit, total	5,424	5,426	1,017,603	40,554	−38,981	2,611	31,599	47,936	2,376	9,521
Under $5,000	3,680	3,680	373,244	26,970	−5,272	1,787	15,883	16,359	1,555	3,722
$5,000 under $10,000	921	921	126,868	9,358	−6,782	440	10,367	5,773	(*)	(*)
$10,000 under $25,000	457	457	221,927	8,467	−6,902	63	1,122	14,247	48	3,437
$25,000 or more	367	368	295,664	−4,225	−20,025	321	4,227	11,573	130	838
Alcoholic beverages										
Businesses with and without net income, total	**3,067**	**3,116**	**838,027**	**85,056**	**49,540**	**953**	**20,802**	**14,714**	**2,374**	**21,816**
Businesses with net income, total	2,421	2,426	762,607	77,344	51,849	466	10,488	15,007	1,843	20,770
$1 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	2,637
$10,000 under $25,000	257	257	99,539	11,285	4,984	(*)	(*)	3,797	257	2,637
$25,000 under $50,000	235	235	140,538	10,947	9,444	(*)	(*)	338	230	2,282
$50,000 or more	291	291	385,419	32,680	29,746	46	576	2,358	291	12,487
Businesses with deficit, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
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—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Wholesale trade—Continued										
Other nondurable goods										
Businesses with and without net income, total	**75,326**	**76,121**	**7,912,944**	**1,318,728**	**574,585**	**44,589**	**528,515**	**215,628**	**56,941**	**214,861**
Businesses with net income, total	57,223	57,896	7,136,126	1,084,205	850,020	30,585	303,063	131,122	45,548	181,244
$1 under $2,000	18,060	18,060	429,715	230,496	14,617	11,692	140,564	75,115	11,810	27,115
$2,000 under $5,000	10,876	10,876	420,573	121,883	37,239	6,245	58,965	25,679	7,685	14,780
$5,000 under $10,000	9,520	9,520	910,036	135,050	70,856	5,946	41,353	22,841	8,075	15,944
$10,000 under $25,000	13,413	13,413	2,227,284	288,973	215,459	5,387	49,337	24,177	12,796	41,398
$25,000 under $50,000	4,474	4,474	1,580,456	173,204	150,819	1,094	7,169	15,216	4,316	34,276
$50,000 or more	1,550	1,553	1,568,062	148,163	160,830	479	9,656	−22,323	1,528	50,326
Businesses with deficit, total	18,177	18,225	776,818	238,917	−75,435	14,074	226,361	87,991	11,449	34,855
Under $5,000	14,608	14,652	251,223	210,394	−17,247	11,291	177,062	50,579	10,054	27,566
$5,000 under $10,000	2,237	2,237	152,530	25,830	−15,545	1,880	30,267	11,108	979	3,635
$10,000 under $25,000	844	844	188,553	9,557	−11,966	553	12,484	9,039	287	2,492
$25,000 or more	492	492	184,512	−6,802	−30,677	354	6,560	17,315	129	1,162
Wholesalers not allocable										
Businesses with and without net income, total	**52,668**	**52,928**	**1,095,633**	**870,380**	**427,672**	**32,931**	**375,605**	**67,103**	**40,648**	**131,879**
Businesses with net income, total	41,646	41,906	1,033,504	746,761	456,351	24,032	248,646	41,764	32,762	116,862
$1 under $2,000	11,002	11,002	48,370	113,506	9,934	8,526	100,005	3,567	6,351	12,425
$2,000 under $5,000	8,127	8,127	115,812	72,585	28,273	4,787	31,180	13,132	4,731	7,473
$5,000 under $10,000	5,547	5,547	97,026	87,994	41,098	3,296	36,506	10,380	5,504	11,513
$10,000 under $25,000	12,546	12,785	392,516	270,577	192,329	5,647	60,779	17,469	11,865	37,710
$25,000 under $50,000	3,512	3,512	234,709	130,611	116,676	1,563	14,711	−776	3,401	25,115
$50,000 or more	953	953	145,069	71,936	68,041	233	5,465	−1,570	951	22,653
Businesses with deficit, total	11,022	11,022	62,129	123,619	−28,679	8,899	126,959	25,339	7,886	15,017
Under $5,000	9,291	9,291	57,001	118,709	−14,173	7,674	104,920	27,962	6,725	13,072
$5,000 under $10,000	1,723	1,723	(*)	10,748	−13,909	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade										
Businesses with and without net income, total	**1,703,859**	**1,765,314**	**112,452,895**	**21,530,616**	**6,724,552**	**1,032,763**	**11,775,808**	**3,030,256**	**1,223,832**	**2,766,788**
Businesses with net income, total	1,143,573	1,166,993	98,225,476	15,413,568	8,173,192	579,570	5,483,121	1,757,255	844,342	2,014,426
$1 under $2,000	457,021	461,758	8,218,473	4,718,860	314,507	323,946	3,598,224	806,129	294,987	498,638
$2,000 under $5,000	220,155	221,522	11,244,910	1,945,915	740,797	100,285	799,781	405,337	130,632	181,614
$5,000 under $10,000	214,892	215,670	20,482,180	2,479,045	1,567,132	78,127	541,611	370,302	173,995	247,070
$10,000 under $25,000	207,727	208,487	35,317,296	4,091,922	3,217,049	66,176	444,713	370,160	196,586	535,259
$25,000 under $50,000	50,008	50,111	16,149,383	1,854,920	1,643,941	13,547	100,287	110,592	49,396	379,095
$50,000 or more	9,410	9,445	6,814,234	721,048	689,766	2,133	27,062	4,220	9,224	230,269
Businesses with deficit, total	584,688	598,321	14,226,419	6,386,745	−1,448,640	464,469	6,405,972	1,429,414	394,059	794,621
Under $5,000	514,624	525,567	8,201,388	6,094,168	−631,616	418,273	5,737,430	988,354	366,777	693,769
$5,000 under $10,000	47,897	47,964	2,788,199	377,281	−328,931	34,288	476,619	229,593	22,404	63,789
$10,000 under $25,000	20,571	20,675	2,186,872	−5,886	−309,078	11,782	177,384	125,808	5,200	28,215
$25,000 or more	4,094	4,115	1,049,960	−74,422	−179,015	1,882	40,874	63,719	778	13,682
Building materials, hardware, garden supply, and mobile home dealers										
Businesses with and without net income, total	**55,953**	**56,400**	**4,861,220**	**802,397**	**372,855**	**26,236**	**268,968**	**162,574**	**40,883**	**129,594**
Businesses with net income, total	40,922	41,051	4,138,262	669,130	440,125	15,735	142,886	86,119	31,965	108,802
$1 under $2,000	9,813	9,813	185,229	84,097	5,868	5,633	57,086	21,143	5,211	8,623
$2,000 under $5,000	7,105	7,105	393,622	71,583	25,985	2,215	20,527	25,071	4,768	8,938
$5,000 under $10,000	8,212	8,212	671,128	107,490	63,779	2,983	28,743	14,968	6,966	13,642
$10,000 under $25,000	12,150	12,200	1,585,972	240,052	192,512	3,759	27,397	20,143	11,396	34,518
$25,000 under $50,000	3,059	3,059	887,026	115,370	100,654	979	7,157	7,559	3,054	24,987
$50,000 or more	654	662	415,285	54,940	51,327	173	2,053	1,560	641	19,237
Businesses with deficit, total	15,349	15,349	722,958	140,907	−67,270	10,710	125,525	82,652	9,186	22,186
Under $5,000	10,813	10,813	330,758	111,073	−16,719	8,070	90,449	37,343	6,567	12,022
$5,000 under $10,000	3,205	3,205	188,655	38,446	−20,746	2,007	31,122	28,070	2,132	8,133
$10,000 under $25,000	1,127	1,127	143,657	390	−19,952	(*)	(*)	16,646	(*)	(*)
$25,000 or more	204	204	59,888	−9,002	−9,853	(*)	(*)	593	(*)	(*)
Building materials and supply stores										
Businesses with and without net income, total	**14,865**	**14,897**	**1,619,467**	**230,445**	**110,161**	**7,592**	**83,991**	**36,293**	**11,014**	**38,422**
Businesses with net income, total	10,916	10,938	1,375,866	199,647	127,637	4,484	51,752	20,258	8,529	34,345
$1 under $2,000	2,306	2,306	34,138	22,138	2,058	(*)	(*)	3,915	(*)	(*)
$2,000 under $5,000	2,620	2,620	144,647	30,933	8,982	(*)	(*)	11,605	1,949	4,495
$5,000 under $10,000	2,050	2,050	200,892	29,455	16,285	(*)	(*)	2,446	1,792	2,667
$10,000 under $25,000	2,562	2,562	453,834	51,227	39,858	615	10,351	1,018	2,068	7,013
$25,000 under $50,000	1,134	1,134	305,526	42,224	37,901	(*)	(*)	1,008	1,129	9,121
$50,000 or more	258	266	236,827	25,090	22,553	63	851	1,686	256	9,452
Businesses with deficit, total	3,959	3,959	243,601	32,619	−17,476	3,118	33,614	16,481	2,495	4,898
Under $5,000	2,862	2,862	171,307	30,090	−5,532	2,095	23,622	12,000	2,126	3,127
$5,000 under $10,000	680	680	24,548	8,228	−4,187	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade—Continued										
Building materials, hardware, garden supply, and mobile home dealers—Continued										
Hardware stores										
Businesses with and without net income, total	**22,159**	**22,448**	**1,904,399**	**349,619**	**214,224**	**9,687**	**71,378**	**64,017**	**17,628**	**54,783**
Businesses with net income, total	18,312	18,352	1,739,495	317,287	229,438	6,939	41,957	45,892	15,171	49,343
$1 under $2,000	2,710	2,710	113,434	16,427	1,587	1,188	7,923	6,917	967	1,876
$2,000 under $5,000	2,531	2,531	114,346	21,519	8,935	(*)	(*)	6,883	(*)	(*)
$5,000 under $10,000	3,139	3,139	188,585	46,820	23,943	(*)	(*)	12,291	2,796	5,918
$10,000 under $25,000	8,134	8,134	857,608	160,652	127,512	2,907	14,260	18,880	8,083	22,774
$25,000 under $50,000	1,554	1,554	366,620	53,024	48,678	659	2,432	1,914	1,554	10,399
$50,000 or more	284	284	98,902	21,295	18,783	(*)	(*)	1,457	284	6,975
Businesses with deficit, total	4,096	4,096	164,904	37,380	−15,214	2,947	29,489	23,105	2,656	5,895
Under $5,000	3,058	3,058	47,934	30,590	−4,755	2,250	20,202	15,143	1,903	3,600
$5,000 under $10,000	795	795	62,199	11,446	−4,558	(*)	(*)	6,920	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—		(*)	(*)
Retail nurseries and garden supply stores										
Businesses with and without net income, total	**14,652**	**14,652**	**550,952**	**174,354**	**31,238**	**8,301**	**104,015**	**39,101**	**9,377**	**26,262**
Businesses with net income, total	8,687	8,687	452,386	116,559	48,845	3,976	45,558	22,156	6,174	18,510
$1 under $2,000	4,746	4,746	27,090	44,831	2,155	2,833	32,441	10,235	2,854	4,734
$2,000 under $5,000	1,056	1,056	61,909	15,024	3,998	(*)	(*)	6,546	(*)	(*)
$5,000 under $10,000	1,644	1,644	111,775	19,978	12,567	(*)	(*)	2,398	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	221	221	92,354	13,677	8,911	(*)	(*)	3,503	221	3,923
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	5,965	5,965	98,566	57,795	−17,607	4,325	58,457	16,945	3,203	7,752
Under $5,000	4,404	4,404	24,416	48,220	−5,885	3,547	45,201	8,904	2,380	4,940
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Mobile home dealers										
Businesses with and without net income, total	**4,297**	**4,403**	**786,402**	**48,878**	**17,232**	**656**	**7,584**	**24,062**	**2,884**	**10,293**
Businesses with net income, total	3,017	3,074	570,515	38,036	34,205	336	3,619	−1,788	2,101	6,664
$1 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$5,000 under $10,000	1,379	1,379	169,876	11,237	10,984	(*)	(*)	−2,167	(*)	(*)
$10,000 under $25,000	480	530	159,237	9,414	9,160	(*)	(*)	−311	370	1,631
$25,000 under $50,000	150	150	122,524	6,445	5,164	(*)	(*)	1,134	150	1,544
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	1,329	1,329	215,887	13,113	−16,973	(*)	(*)	26,121	832	3,641
Under $5,000	489	489	87,101	2,173	−547	(*)	(*)	1,296	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
General merchandise stores										
Businesses with and without net income, total	**32,694**	**32,964**	**2,686,621**	**370,079**	**171,050**	**14,513**	**133,342**	**65,687**	**20,511**	**49,775**
Businesses with net income, total	25,006	25,031	2,373,904	309,501	191,547	9,316	65,842	52,112	16,136	42,471
$1 under $2,000	7,790	7,790	238,903	57,534	6,494	4,397	39,260	11,780	2,909	6,117
$2,000 under $5,000	5,685	5,685	348,959	33,189	18,839	1,833	7,441	6,909	3,354	1,701
$5,000 under $10,000	5,210	5,214	447,394	54,678	34,926	1,331	4,349	15,403	3,578	3,957
$10,000 under $25,000	4,715	4,716	812,808	96,361	70,570	1,271	13,042	12,749	4,694	14,631
$25,000 under $50,000	1,483	1,483	410,141	56,172	49,005	467	1,479	5,688	1,479	11,785
$50,000 or more	143	143	115,699	13,309	11,713	(*)	(*)	1,240	142	4,929
Businesses with deficit, total	7,918	7,933	312,717	65,747	−20,497	5,198	67,518	18,726	4,604	7,879
Under $5,000	6,873	6,873	232,867	66,015	−8,943	4,431	54,877	20,081	4,251	7,397
$5,000 under $10,000	738	738	23,548	5,987	−5,297	704	11,606	−322	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Variety stores										
Businesses with and without net income, total	**8,822**	**9,060**	**814,538**	**120,336**	**61,501**	**3,828**	**41,746**	**17,089**	**5,920**	**16,204**
Businesses with net income, total	6,292	6,300	741,509	97,397	69,617	1,794	16,244	11,536	4,423	13,294
$1 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	1,351	1,351	115,356	9,403	4,408	(*)	(*)	2,255	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	2,083	2,083	306,422	39,168	32,203	(*)	(*)	2,073	2,082	5,063
$25,000 under $50,000	574	574	158,447	21,359	20,243	(*)	(*)	662	574	4,045
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	2,759	2,760	73,029	28,007	−8,116	2,035	25,520	10,603	1,725	3,447
Under $5,000	2,196	2,196	50,465	25,946	−3,303	(*)	(*)	10,382	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade—Continued										
General merchandise stores—Continued										
Other general merchandise stores										
Businesses with and without net income, total	**23,873**	**23,904**	**1,872,083**	**249,844**	**109,549**	**10,685**	**91,596**	**48,699**	**14,592**	**33,609**
Businesses with net income, total	18,714	18,731	1,632,395	212,104	121,930	7,522	49,598	40,576	11,713	29,177
$1 under $2,000	6,506	6,506	191,124	46,816	5,120	3,381	32,127	9,569	2,453	5,427
$2,000 under $5,000	4,334	4,334	233,603	23,786	14,431	1,614	4,701	4,654	2,783	902
$5,000 under $10,000	4,272	4,276	366,846	42,933	28,232	1,273	3,484	11,217	2,900	3,054
$10,000 under $25,000	2,632	2,633	506,386	57,193	38,367	671	6,150	10,676	2,612	9,568
$25,000 under $50,000	909	909	251,694	34,813	28,762	(*)	(*)	5,026	905	7,740
$50,000 or more	73	73	82,742	7,976	7,018	(*)	(*)	762	72	3,083
Businesses with deficit, total	5,159	5,173	239,688	37,740	−12,381	3,163	41,998	8,123	2,879	4,432
Under $5,000	4,677	4,677	182,402	40,069	−5,640	2,950	36,010	9,699	2,770	4,129
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Food stores										
Businesses with and without net income, total	**175,343**	**178,195**	**21,632,420**	**1,941,544**	**991,989**	**71,697**	**678,772**	**270,783**	**111,268**	**248,646**
Businesses with net income, total	139,465	140,727	19,190,220	1,699,319	1,126,744	48,202	372,266	200,309	94,393	215,421
$1 under $2,000	40,729	40,733	1,640,298	260,598	36,562	18,927	159,555	64,481	16,660	20,224
$2,000 under $5,000	30,048	30,102	2,199,716	233,119	99,136	11,782	88,620	45,363	17,494	19,611
$5,000 under $10,000	34,610	34,719	4,105,450	365,328	253,703	9,134	66,574	45,051	27,227	31,924
$10,000 under $25,000	27,659	27,686	6,374,635	526,355	429,260	6,681	44,457	52,638	26,672	67,259
$25,000 under $50,000	5,961	6,001	3,196,109	233,260	202,189	1,509	11,873	19,198	5,880	49,079
$50,000 or more	1,481	1,486	1,674,012	107,653	105,894	362	4,298	−2,539	1,362	32,457
Businesses with deficit, total	37,047	37,468	2,442,200	263,943	−134,755	24,360	310,275	88,423	17,916	36,099
Under $5,000	28,912	29,296	1,299,471	252,814	−44,129	18,918	244,527	52,416	16,012	25,935
$5,000 under $10,000	5,260	5,260	467,057	22,789	−36,643	3,968	45,330	14,102	1,672	5,909
$10,000 under $25,000	2,680	2,689	416,078	−6,972	−40,436	1,403	18,736	14,728	211	2,339
$25,000 or more	218	223	259,594	−4,850	−13,547	79	1,913	6,784	27	1,951
Grocery stores										
Businesses with and without net income, total	**123,520**	**125,852**	**17,774,918**	**1,333,100**	**704,982**	**47,987**	**412,071**	**216,047**	**78,049**	**175,359**
Businesses with net income, total	97,066	98,208	15,686,013	1,184,349	806,497	31,406	218,959	158,893	66,345	154,847
$1 under $2,000	26,278	26,282	1,316,891	155,318	23,522	10,632	83,999	47,797	10,224	11,488
$2,000 under $5,000	21,783	21,787	1,668,275	161,659	71,706	8,484	54,177	35,776	12,923	13,653
$5,000 under $10,000	25,672	25,781	3,452,431	268,234	185,064	6,175	39,996	43,174	20,541	23,107
$10,000 under $25,000	18,998	19,025	5,073,841	374,856	301,338	4,965	33,906	39,612	18,288	50,130
$25,000 under $50,000	4,296	4,334	2,791,318	171,186	151,299	1,091	7,306	12,581	4,225	36,291
$50,000 or more	994	999	1,383,257	78,400	73,568	242	2,561	2,271	988	24,909
Businesses with deficit, total	27,332	27,644	2,088,905	165,887	−101,515	17,209	195,666	71,736	12,464	22,893
Under $5,000	20,978	21,253	1,080,442	160,094	−31,766	12,955	150,494	41,366	11,124	15,008
$5,000 under $10,000	4,473	4,473	428,395	16,575	−31,114	3,455	32,654	15,035	1,161	4,636
$10,000 under $25,000	1,698	1,707	359,579	−6,804	−25,974	734	10,947	8,223	160	1,368
$25,000 or more	206	211	220,489	−4,140	−12,661	73	1,802	6,719	25	1,916
Meat and fish markets, including freezer provisioners										
Businesses with and without net income, total	**11,244**	**11,277**	**1,345,685**	**141,339**	**70,523**	**4,885**	**55,214**	**15,602**	**7,751**	**19,503**
Businesses with net income, total	9,489	9,511	1,276,572	125,741	78,457	3,869	31,723	15,561	6,785	16,651
$1 under $2,000	3,288	3,288	127,386	23,543	3,168	1,855	15,020	5,355	1,408	2,257
$2,000 under $5,000	1,553	1,553	188,164	13,898	5,435	(*)	(*)	4,183	(*)	(*)
$5,000 under $10,000	1,731	1,731	183,221	23,339	13,816	(*)	(*)	1,370	(*)	(*)
$10,000 under $25,000	2,431	2,431	518,344	41,220	35,046	(*)	(*)	3,032	2,268	4,963
$25,000 under $50,000	313	315	104,429	11,544	9,356	(*)	(*)	1,299	303	2,512
$50,000 or more	193	193	155,028	12,992	11,636	(*)	(*)	992	190	3,721
Businesses with deficit, total	1,766	1,766	69,113	15,710	−7934	1,017	23,497	147	(*)	(*)
Under $5,000	1,093	1,093	(*)	9,980	−2,901	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Fruit stores and vegetable markets										
Businesses with and without net income, total	**8,659**	**8,768**	**546,371**	**69,983**	**34,832**	**3,365**	**25,538**	**9,613**	**4,751**	**6,911**
Businesses with net income, total	7,228	7,228	452,691	62,676	39,870	2,405	15,054	7,752	4,190	6,509
$1 under $2,000	2,214	2,214	65,656	10,573	2,059	(*)	(*)	1,943	(*)	(*)
$2,000 under $5,000	1,996	1,996	35,775	17,803	6,352	(*)	(*)	3,343	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	1,431	1,540	93,680	7,307	−5,038	(*)	(*)	(*)	(*)	(*)
Under $5,000	1,077	1,186	65,446	7,488	−988	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade—Continued										
Food stores—Continued										
Retail bakeries										
Businesses with and without net income, total	14,565	14,565	1,017,883	192,539	129,566	4,588	39,897	23,076	10,441	22,007
Businesses with net income, total	13,210	13,210	946,008	181,057	130,927	3,605	28,494	21,636	9,687	21,151
$1 under $2,000	3,245	3,245	26,806	21,986	2,928	(*)	(*)	7,744	2,026	1,416
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	3,637	3,637	208,446	36,920	28,035	(*)	(*)	2,245	2,465	2,830
$10,000 under $25,000	3,401	3,401	379,587	64,393	54,359	(*)	(*)	7,219	3,291	7,442
$25,000 under $50,000	943	943	152,915	32,092	28,826	(*)	(*)	(*)	943	5,953
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	1,355	1,355	71,855	11,482	−1,361	(*)	(*)	(*)	(*)	(*)
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—
Other food stores										
Businesses with and without net income, total	10,912	10,962	730,902	147,283	44,436	7,444	98,819	4,028	7,205	18,010
Businesses with net income, total	6,914	6,964	651,968	90,840	54,994	3,719	40,532	−4,686	4,275	10,710
$1 under $2,000	2,456	2,456	82,892	27,295	2,225	2,019	26,254	−1,184	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,218	1,218	167,914	23,431	17,125	(*)	(*)	2,148	1,214	3,042
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	3,998	3,998	78,934	56,443	−10,558	3,725	58,287	8,714	2,930	7,300
Under $5,000	3,603	3,603	57,814	57,428	−5,231	3,331	54,795	7,864	2,889	7,042
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Automotive dealers and service stations										
Businesses with and without net income, total	247,344	252,864	37,498,034	3,062,862	1,655,803	122,577	1,038,024	369,035	170,099	395,662
Businesses with net income, total	195,168	198,551	33,618,631	2,699,579	1,892,218	84,233	586,383	220,978	145,428	341,284
$1 under $2,000	39,599	39,871	2,210,725	351,803	33,521	24,029	219,753	98,529	22,174	36,353
$2,000 under $5,000	38,784	39,040	3,420,247	292,234	133,181	15,688	112,799	46,254	19,249	23,831
$5,000 under $10,000	49,660	49,799	7,398,850	558,729	364,726	22,623	131,085	62,918	39,419	51,346
$10,000 under $25,000	57,167	57,289	13,675,253	1,048,559	895,655	19,581	102,665	50,239	54,152	127,465
$25,000 under $50,000	10,948	10,958	5,119,583	376,861	350,920	3,118	20,594	5,347	10,749	71,010
$50,000 or more	1,590	1,594	1,793,973	120,501	114,215	304	4,127	2,159	1,579	37,921
Businesses with deficit, total	54,026	54,313	3,879,403	392,186	−236,415	38,979	463,288	165,313	25,797	59,995
Under $5,000	41,448	41,526	2,158,364	387,007	−73,836	31,237	359,165	101,678	22,207	45,390
$5,000 under $10,000	7,273	7,278	736,485	34,669	−50,544	5,043	58,731	26,482	2,741	7,794
$10,000 under $25,000	4,260	4,305	692,215	−11,914	−61,556	1,946	33,874	15,768	707	4,308
$25,000 or more	1,202	1,204	292,339	−20,375	−50,479	888	13,709	16,395	171	2,755
New and used car dealers										
Businesses with and without net income, total	11,831	11,850	4,104,335	194,975	94,180	6,886	67,820	32,975	8,662	38,120
Businesses with net income, total	8,386	8,405	3,682,885	165,291	114,446	4,174	33,135	17,710	6,517	32,946
$1 under $2,000	1,686	1,686	119,898	13,995	1,294	825	10,812	1,789	(*)	(*)
$2,000 under $5,000	2,456	2,456	224,831	25,288	7,565	1,661	12,500	5,223	1,359	2,510
$5,000 under $10,000	817	817	359,499	10,031	6,253	302	3,593	185	707	1,790
$10,000 under $25,000	2,146	2,146	1,094,352	47,308	37,492	795	3,500	6,316	2,120	7,415
$25,000 under $50,000	909	913	1,099,555	36,628	31,072	474	1,645	3,911	897	7,694
$50,000 or more	387	387	784,750	33,520	30,770	122	1,188	1,562	381	11,349
Businesses with deficit, total	3,445	3,445	421,450	29,684	−20,266	2,712	34,685	15,265	2,145	5,174
Under $5,000	3,004	3,004	160,695	35,931	−5,336	2,514	33,086	8,181	2,063	4,056
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	125	125	90,092	−1,360	−2,074	(*)	(*)	465	(*)	(*)
$25,000 or more	265	265	124,723	−6,240	−12,475	(*)	(*)	5,001	(*)	(*)
Used car dealers										
Businesses with and without net income, total	37,334	37,337	3,337,223	359,498	117,886	18,043	166,175	75,437	22,070	44,245
Businesses with net income, total	24,664	24,664	2,768,328	282,853	170,662	9,128	80,269	31,902	16,057	33,688
$1 under $2,000	6,851	6,851	279,600	64,296	6,405	3,594	36,170	21,721	3,846	7,346
$2,000 under $5,000	6,603	6,603	395,545	43,553	24,491	2,608	18,409	653	3,078	2,885
$5,000 under $10,000	5,690	5,690	657,996	55,831	39,277	1,490	12,746	3,808	3,851	4,532
$10,000 under $25,000	4,957	4,957	1,092,963	91,611	76,082	1,337	9,327	6,202	4,719	11,881
$25,000 under $50,000	460	460	250,267	19,163	16,615	(*)	(*)	−959	460	3,972
$50,000 or more	103	103	91,957	8,399	7,792	(*)	(*)	477	103	3,072
Businesses with deficit, total	12,673	12,673	568,895	76,759	−52,776	8,916	85,906	43,525	6,016	10,581
Under $5,000	9,944	9,944	262,369	84,937	−17,706	7,288	68,156	34,489	5,450	7,772
$5,000 under $10,000	1,230	1,230	130,772	9,520	−7,959	(*)	(*)	7,761	(*)	(*)
$10,000 under $25,000	1,423	1,423	157,006	−14,420	−20,829	(*)	(*)	−1,202	(*)	(*)
$25,000 or more	76	76	18,748	−3,278	−6,280	(*)	(*)	2,477	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (less deficit) Total	Net income or deficit	Salaries and wages Number of returns	Salaries and wages Amount	Other income less losses and statutory adjustments	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade—Continued										
Automotive dealers and service stations—Continued										
Auto and home supply stores										
Businesses with and without net income, total	**24,264**	**24,312**	**2,495,482**	**371,463**	**190,229**	**12,029**	**153,798**	**27,436**	**18,044**	**54,910**
Businesses with net income, total	17,765	17,801	2,213,339	306,487	213,357	7,054	76,464	16,666	14,056	46,587
$1 under $2,000	4,263	4,263	180,839	51,838	3,357	2,569	38,684	9,797	2,705	5,797
$2,000 under $5,000	2,656	2,656	186,189	20,305	9,843	(*)	(*)	1,866	(*)	(*)
$5,000 under $10,000	2,760	2,760	317,905	32,510	21,947	(*)	(*)	2,875	2,527	2,803
$10,000 under $25,000	6,201	6,215	923,653	126,439	103,769	1,893	18,137	4,533	6,157	17,787
$25,000 under $50,000	1,583	1,583	437,112	55,051	52,491	(*)	(*)	−738	1,533	11,496
$50,000 or more	324	324	167,641	22,429	21,950	(*)	(*)	216	324	7,245
Businesses with deficit, total	6,503	6,511	282,143	65,067	−23,128	4,979	77,533	10,662	3,992	8,323
Under $5,000	5,269	5,269	146,651	55,802	−8,230	3,805	56,053	7,979	3,460	7,619
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gasoline service stations										
Businesses with and without net income, total	**157,889**	**161,559**	**26,130,458**	**1,899,753**	**1,207,891**	**75,626**	**499,882**	**191,980**	**110,103**	**221,836**
Businesses with net income, total	134,699	137,405	23,836,609	1,788,699	1,311,332	59,187	343,483	133,884	101,439	203,902
$1 under $2,000	22,123	22,395	1,455,997	171,076	19,568	14,293	99,363	52,145	11,569	14,328
$2,000 under $5,000	26,076	26,332	2,559,699	195,007	88,344	10,364	71,913	34,750	13,559	15,099
$5,000 under $10,000	37,956	38,095	5,838,205	419,355	278,344	17,644	95,108	45,903	30,182	37,117
$10,000 under $25,000	42,597	42,687	10,261,646	754,620	657,774	15,185	68,360	28,486	39,895	85,948
$25,000 under $50,000	7,291	7,295	3,076,978	242,643	227,591	2,066	10,348	4,704	7,155	43,189
$50,000 or more	597	601	644,084	43,259	39,711	144	2,262	1,286	593	12,950
Businesses with deficit, total	24,035	24,154	2,293,849	123,855	−103,441	16,791	164,304	62,992	9,044	20,586
Under $5,000	18,104	18,182	1,474,927	134,971	−34,151	14,166	137,882	31,240	7,684	15,591
$5,000 under $10,000	3,761	3,766	431,981	−183	−26,386	1,814	13,176	13,027	974	2,217
$10,000 under $25,000	1,841	1,842	271,869	−2,768	−27,149	568	12,281	12,100	337	2,459
$25,000 or more	364	364	115,072	−6,845	−15,755	264	2,401	6,509	74	571
Other aircraft, marine, and automotive dealers										
Businesses with and without net income, total	**17,796**	**17,806**	**1,430,536**	**255,841**	**45,617**	**10,967**	**154,638**	**55,386**	**12,316**	**40,451**
Businesses with net income, total	10,274	10,276	1,117,470	165,207	82,421	5,278	53,376	29,410	7,720	25,141
$1 under $2,000	4,676	4,676	174,391	50,598	2,897	2,748	34,624	13,077	2,986	6,359
$2,000 under $5,000	993	993	53,983	8,081	2,938	(*)	(*)	3,762	(*)	(*)
$5,000 under $10,000	2,437	2,437	225,245	41,002	18,905	1,762	11,950	10,147	5,152	5,104
$10,000 under $25,000	1,284	1,284	302,639	29,256	20,538	(*)	(*)	5,377	1,279	4,569
$25,000 under $50,000	705	707	255,671	23,376	23,151	270	1,796	−1,571	704	4,659
$50,000 or more	179	179	105,541	12,894	13,992	(*)	(*)	−1,382	178	3,305
Businesses with deficit, total	7,528	7,530	313,066	90,634	−36,804	5,691	101,312	26,026	4,600	15,331
Under $5,000	5,127	5,127	113,722	75,366	−8,411	3,464	63,988	19,789	3,550	10,352
$5,000 under $10,000	1,393	1,393	47,025	11,870	−10,636	1,393	20,445	2,061	774	3,000
$10,000 under $25,000	750	750	137,372	6,819	−8,535	(*)	(*)	3,392	(*)	(*)
$25,000 or more	(*)	260	14,947	(*)	−9,222	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores										
Businesses with and without net income, total	**60,455**	**61,806**	**3,870,729**	**871,857**	**386,657**	**28,790**	**321,496**	**183,704**	**42,286**	**149,547**
Businesses with net income, total	40,606	41,158	3,428,970	733,573	447,062	15,685	149,888	136,623	32,594	126,850
$1 under $2,000	8,334	8,334	161,628	96,010	7,512	5,451	62,678	25,820	6,083	10,995
$2,000 under $5,000	9,159	9,159	284,170	90,406	29,992	3,772	35,072	25,342	5,240	11,533
$5,000 under $10,000	8,950	8,951	529,885	121,940	86,259	1,803	12,837	42,844	7,238	15,229
$10,000 under $25,000	10,337	10,495	1,353,539	244,223	169,794	3,988	32,048	42,391	10,215	41,213
$25,000 under $50,000	3,418	3,422	790,097	135,096	116,384	680	8,348	10,364	3,410	30,577
$50,000 or more	797	797	309,651	61,033	57,131	147	1,929	1,973	797	20,308
Businesses with deficit, total	20,151	20,648	441,759	146,335	−80,405	13,140	171,726	55,014	9,960	23,900
Under $5,000	14,452	14,711	217,955	133,092	−23,501	9,528	116,667	39,926	7,985	16,615
$5,000 under $10,000	4,606	4,610	123,195	25,638	−32,086	3,333	47,272	10,452	1,771	5,724
$10,000 under $25,000	1,173	1,173	79,564	−3,722	−18,355	(*)	(*)	10,780	306	2,167
$25,000 or more	154	154	21,045	−6,033	−6,463	(*)	(*)	−3,657	(*)	(*)
Men's and boys' clothing and furnishings stores										
Businesses with and without net income, total	**5,003**	**5,265**	**637,066**	**112,325**	**68,793**	**1,395**	**13,528**	**30,004**	**4,069**	**22,506**
Businesses with net income, total	3,636	3,789	596,661	103,799	73,059	1,071	8,381	22,359	3,427	20,881
$1 under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$10,000 under $25,000	1,981	2,025	294,804	52,617	33,110	(*)	(*)	12,966	1,981	9,034
$25,000 under $50,000	696	696	175,744	29,996	24,817	(*)	(*)	3,494	696	6,812
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	1,476	1,476	40,405	11,247	−4,266	(*)	(*)	10,366	(*)	(*)
Under $5,000	1,408	1,408	38,528	12,966	−3,018	(*)	(*)	10,847	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade—Continued										
Apparel and accessory stores—Continued										
Women's ready-to-wear stores										
Businesses with and without net income, total	14,830	14,840	1,200,899	245,420	101,722	6,808	84,656	59,042	10,456	47,246
Businesses with net income, total	10,393	10,393	1,035,815	221,131	126,965	4,218	52,183	41,983	8,886	42,274
$1 under $2,000	1,667	1,667	57,550	20,829	1,796	1,166	15,493	3,540	1,335	2,799
$2,000 under $5,000	3,041	3,041	151,828	32,635	10,337	1,748	20,158	2,140	1,895	4,136
$5,000 under $10,000	1,896	1,896	111,342	34,479	13,567	(*)	(*)	19,585	1,872	5,256
$10,000 under $25,000	2,113	2,113	302,444	57,607	35,013	(*)	(*)	15,257	2,109	10,966
$25,000 under $50,000	1,490	1,490	334,676	60,629	53,033	(*)	(*)	1,094	1,489	13,852
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	4,437	4,447	165,084	24,289	−25,243	2,590	32,473	17,059	1,570	4,972
Under $5,000	2,095	2,095	68,797	21,495	−3,406	1,255	13,415	11,486	1,372	3,421
$5,000 under $10,000	2,015	2,015	52,672	5,725	−14,771	(*)	(*)	2,455	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Women's accessory and specialty stores										
Businesses with and without net income, total	4,174	4,174	65,558	55,929	−144	3,260	53,039	3,034	2,704	7,238
Businesses with net income, total	1,384	1,384	50,042	24,742	7,556	(*)	(*)	(*)	(*)	(*)
$1 under $2,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Businesses with deficit, total	2,790	2,790	15,516	31,187	−7,700	2,325	39,791	−904	1,547	3,740
Under $5,000	2,361	2,361	9,433	29,070	−2,918	1,896	32,087	−99	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Family clothing stores										
Businesses with and without net income, total	11,193	11,404	624,119	166,393	55,468	5,741	57,491	53,434	8,581	28,711
Businesses with net income, total	7,157	7,270	554,036	125,765	71,646	2,944	23,535	30,584	5,811	22,451
$1 under $2,000	1,422	1,422	29,300	18,914	1,386	(*)	(*)	8,570	1,422	2,499
$2,000 under $5,000	2,889	2,889	70,169	24,299	9,064	(*)	(*)	8,252	1,753	2,534
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,138	1,138	163,106	35,472	21,218	(*)	(*)	9,530	1,134	6,504
$25,000 under $50,000	455	455	107,776	17,297	14,165	(*)	(*)	2,969	448	3,867
$50,000 or more	246	246	89,826	17,822	17,283	(*)	(*)	328	246	5,534
Businesses with deficit, total	4,036	4,134	70,083	40,628	−16,178	2,797	33,956	22,850	2,770	6,260
Under $5,000	3,023	3,023	37,721	26,871	−5,278	(*)	(*)	11,226	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Shoe stores										
Businesses with and without net income, total	9,383	9,617	736,267	106,460	72,618	4,196	21,547	12,295	6,081	14,380
Businesses with net income, total	7,610	7,830	666,835	108,905	80,129	3,268	16,084	12,692	6,041	14,257
$1 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,263	2,263	127,563	25,383	16,082	(*)	(*)	4,209	2,546	6,537
$10,000 under $25,000	2,546	2,656	356,183	52,045	43,494	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	1,787	1,787	69,432	−2,267	−7,511	(*)	(*)	(*)	(*)	(*)
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Other apparel and accessory stores										
Businesses with and without net income, total	15,136	15,163	585,384	175,249	61,624	7,128	88,201	25,424	9,494	29,671
Businesses with net income, total	9,366	9,376	505,156	137,808	81,046	2,955	31,917	24,845	6,436	23,054
$1 under $2,000	2,226	2,226	29,243	20,360	1,391	1,263	12,996	5,973	1,055	2,620
$2,000 under $5,000	2,074	2,074	22,610	26,558	7,001	(*)	(*)	11,692	(*)	(*)
$5,000 under $10,000	2,437	2,438	105,063	28,586	19,555	(*)	(*)	6,331	1,934	3,198
$10,000 under $25,000	2,023	2,023	207,203	38,290	29,329	(*)	(*)	788	1,905	7,329
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	5,771	5,787	80,228	37,467	−19,422	4,174	56,289	600	3,059	6,618
Under $5,000	4,449	4,449	39,630	37,252	−6,913	3,155	41,081	3,084	2,470	4,603
$5,000 under $10,000	(*)	946	12,992	(*)	−6,561	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade—Continued										
Furniture and home furnishings stores										
Businesses with and without net income, total	**100,175**	**100,688**	**6,596,420**	**1,335,710**	**518,375**	**55,851**	**592,583**	**224,752**	**73,480**	**184,917**
Businesses with net income, total	69,812	69,866	5,698,723	1,026,554	811,159	31,952	280,992	134,403	53,410	143,597
$1 under $2,000	22,171	22,171	482,873	221,862	14,539	14,324	162,907	44,416	13,945	25,770
$2,000 under $5,000	13,109	13,114	625,678	129,051	45,682	6,996	56,070	27,289	8,193	12,439
$5,000 under $10,000	14,495	14,495	1,092,908	159,492	105,867	5,129	31,160	22,465	11,825	13,548
$10,000 under $25,000	14,674	14,675	1,932,047	285,037	228,686	3,861	22,200	34,151	14,316	37,328
$25,000 under $50,000	4,552	4,552	1,122,415	167,286	151,722	1,439	7,842	7,722	4,323	34,320
$50,000 or more	856	859	442,802	65,969	64,653	203	813	503	852	20,932
Businesses with deficit, total	30,791	30,822	897,697	308,680	−92,784	23,900	311,592	89,872	20,230	41,435
Under $5,000	26,698	26,927	576,549	293,736	−35,881	21,225	280,477	49,140	18,670	34,444
$5,000 under $10,000	1,819	1,819	69,257	21,538	−13,020	1,364	13,087	21,471	1,129	4,089
$10,000 under $25,000	1,648	1,649	147,676	6,149	−26,128	1,288	17,751	14,526	421	2,897
$25,000 or more	427	427	104,215	−12,793	−17,755	(*)	(*)	4,685	(*)	(*)
Furniture stores										
Businesses with and without net income, total	**27,897**	**28,030**	**2,242,619**	**406,528**	**182,266**	**13,814**	**136,236**	**88,024**	**19,290**	**66,744**
Businesses with net income, total	19,789	19,840	1,930,013	345,220	227,854	7,841	63,446	53,920	15,390	55,863
$1 under $2,000	6,259	6,259	195,910	52,596	5,712	3,868	35,590	11,294	3,232	4,959
$2,000 under $5,000	2,610	2,615	111,805	36,385	7,887	867	9,159	19,339	2,071	6,042
$5,000 under $10,000	2,685	2,685	194,473	26,891	18,829	(*)	(*)	−215	1,881	2,228
$10,000 under $25,000	5,478	5,479	679,329	105,242	85,786	1,201	6,157	13,299	5,448	13,247
$25,000 under $50,000	2,299	2,299	545,463	89,632	74,248	671	3,865	11,719	2,299	19,084
$50,000 or more	503	503	203,033	36,617	35,392	169	598	627	503	11,043
Businesses with deficit, total	8,159	8,190	312,606	62,411	−45,588	5,973	72,792	35,207	3,950	11,057
Under $5,000	5,941	5,970	149,183	61,487	−10,480	4,499	59,688	12,279	3,308	7,571
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,145	1,146	60,339	3,960	−16,311	(*)	(*)	9,732	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
Home furnishings, except appliances										
Businesses with and without net income, total	**30,623**	**30,623**	**1,460,811**	**420,441**	**137,038**	**19,362**	**220,378**	**63,025**	**23,376**	**54,919**
Businesses with net income, total	19,857	19,857	1,279,234	285,742	157,387	10,555	92,993	35,362	15,295	36,799
$1 under $2,000	7,362	7,362	114,562	91,970	3,641	5,221	65,383	22,946	5,362	12,294
$2,000 under $5,000	3,933	3,933	137,776	29,995	15,062	1,968	15,243	−310	2,095	1,223
$5,000 under $10,000	3,707	3,707	252,279	34,360	27,275	(*)	(*)	3,172	3,003	2,127
$10,000 under $25,000	3,469	3,469	401,963	66,542	54,647	1,357	5,313	6,582	3,449	8,054
$25,000 under $50,000	1,153	1,153	252,512	46,128	39,982	(*)	(*)	3,067	1,153	8,657
$50,000 or more	233	233	120,142	16,747	16,780	(*)	(*)	−95	233	4,444
Businesses with deficit, total	10,766	10,766	181,577	134,699	−20,349	8,807	127,385	27,663	8,081	18,120
Under $5,000	10,035	10,035	141,130	128,138	−12,370	8,314	115,358	25,150	7,721	16,347
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Household appliance stores										
Businesses with and without net income, total	**9,645**	**9,679**	**933,652**	**124,625**	**68,756**	**4,390**	**36,351**	**19,518**	**7,331**	**16,002**
Businesses with net income, total	8,990	8,990	908,864	122,996	70,780	3,976	33,390	18,826	6,985	15,413
$1 under $2,000	1,833	1,833	43,459	16,984	1,099	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	3,261	3,261	292,825	42,892	24,118	1,349	12,116	6,658	3,033	3,923
$10,000 under $25,000	2,137	2,137	335,374	46,536	33,368	(*)	(*)	7,196	2,098	7,713
$25,000 under $50,000	183	183	101,948	6,615	5,686	(*)	(*)	908	183	1,327
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	689	689	24,788	1,652	−2,024	(*)	(*)	715	(*)	(*)
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Radio, television, and music stores										
Businesses with and without net income, total	**32,240**	**32,356**	**1,959,338**	**381,927**	**130,315**	**18,286**	**199,617**	**51,995**	**23,484**	**47,170**
Businesses with net income, total	21,176	21,179	1,580,612	272,596	155,138	9,580	91,163	26,295	15,740	35,522
$1 under $2,000	6,717	6,717	128,942	60,312	4,087	4,253	48,840	7,385	4,265	6,688
$2,000 under $5,000	5,009	5,009	268,798	53,930	17,690	3,211	29,516	6,724	3,461	4,926
$5,000 under $10,000	4,842	4,842	353,331	55,349	35,645	(*)	(*)	12,850	3,908	5,270
$10,000 under $25,000	3,590	3,590	515,381	66,717	54,885	(*)	(*)	7,074	3,321	8,314
$25,000 under $50,000	917	917	222,492	24,911	31,806	(*)	(*)	−7,972	688	5,252
$50,000 or more	101	104	91,668	11,377	11,025	(*)	(*)	234	97	5,072
Businesses with deficit, total	11,177	11,177	378,726	109,916	−24,823	8,706	108,454	26,287	7,853	11,669
Under $5,000	10,256	10,256	281,924	102,531	−12,230	8,017	103,092	11,669	7,306	10,323
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade—Continued										
Eating and drinking places										
Businesses with and without net income, total	**255,666**	**265,979**	**15,482,698**	**2,674,374**	**1,052,745**	**125,504**	**1,169,599**	**452,030**	**155,529**	**331,001**
Businesses with net income, total	177,658	181,711	12,525,989	2,140,291	1,361,817	74,784	574,101	204,373	119,191	261,290
$1 under $2,000	46,838	47,573	1,246,572	312,575	41,626	26,609	218,216	52,733	19,499	29,195
$2,000 under $5,000	46,996	47,107	1,971,168	394,269	161,620	18,991	164,693	67,956	24,881	31,290
$5,000 under $10,000	44,716	45,007	3,070,979	496,218	325,644	17,143	103,165	67,409	37,224	47,720
$10,000 under $25,000	33,339	33,404	3,933,860	616,040	490,738	9,735	66,094	59,208	31,013	74,947
$25,000 under $50,000	7,178	7,223	1,610,332	267,985	238,436	2,149	17,610	11,939	7,105	52,611
$50,000 or more	1,388	1,397	693,278	113,456	103,753	428	8,086	1,617	1,373	35,589
Businesses with deficit, total	81,995	84,268	2,956,709	556,385	−309,072	51,968	601,986	263,571	37,540	76,646
Under $5,000	66,169	67,735	1,696,439	477,816	−114,922	41,788	445,716	147,022	30,973	50,371
$5,000 under $10,000	9,626	9,670	677,658	75,534	−67,363	6,872	101,620	41,277	4,307	12,385
$10,000 under $25,000	5,553	5,553	353,994	3,646	−78,047	3,526	49,505	32,188	1,820	7,523
$25,000 or more	1,309	1,310	228,618	−7,032	−48,740	389	8,960	32,748	446	6,754
Eating places										
Businesses with and without net income, total	**179,495**	**185,460**	**11,513,706**	**1,933,288**	**760,156**	**91,670**	**854,803**	**318,329**	**110,229**	**240,530**
Businesses with net income, total	123,407	125,936	9,318,756	1,537,850	983,942	53,980	412,112	141,796	83,887	189,952
$1 under $2,000	32,551	32,779	874,646	238,128	29,074	20,142	164,087	44,967	14,044	23,079
$2,000 under $5,000	30,545	30,656	1,309,154	264,542	103,622	13,208	117,625	43,295	16,413	21,202
$5,000 under $10,000	31,357	31,401	2,211,865	337,878	226,794	11,601	64,099	46,985	26,227	34,256
$10,000 under $25,000	24,540	24,605	3,072,479	452,550	362,234	7,309	50,399	39,917	22,321	52,478
$25,000 under $50,000	5,241	5,286	1,228,906	192,452	171,515	1,555	13,313	7,624	5,173	38,185
$50,000 or more	1,200	1,209	621,706	99,455	90,703	316	6,271	2,481	1,188	31,141
Businesses with deficit, total	58,404	59,524	2,194,950	408,152	−223,786	38,207	446,405	185,533	26,821	54,771
Under $5,000	46,374	47,142	1,238,976	332,911	−80,696	29,932	312,475	101,132	21,824	32,171
$5,000 under $10,000	7,894	7,894	511,815	70,026	−55,670	5,859	97,412	28,284	3,668	11,130
$10,000 under $25,000	3,677	3,677	236,567	−5,758	−55,238	2,478	33,175	16,305	895	5,185
$25,000 or more	811	811	207,592	7,513	−32,182	235	6,904	32,791	440	6,672
Drinking places										
Businesses with and without net income, total	**77,715**	**80,519**	**3,968,992**	**752,456**	**292,589**	**34,144**	**315,083**	**144,784**	**45,877**	**92,218**
Businesses with net income, total	54,574	55,775	3,207,233	607,340	377,875	20,804	161,989	67,476	35,627	71,733
$1 under $2,000	14,287	14,794	371,926	74,447	12,552	6,467	54,129	7,766	5,455	6,116
$2,000 under $5,000	16,451	16,451	862,014	129,727	57,998	5,783	47,068	24,661	8,468	10,088
$5,000 under $10,000	13,606	13,606	859,114	161,706	98,850	5,542	39,066	23,790	11,244	13,724
$10,000 under $25,000	8,799	8,799	861,181	163,490	128,504	2,426	15,695	19,291	8,692	22,469
$25,000 under $50,000	1,937	1,937	381,426	75,533	66,921	(*)	(*)	4,315	1,932	16,446
$50,000 or more	188	188	71,572	14,001	13,050	(*)	(*)	−864	185	4,448
Businesses with deficit, total	24,433	24,744	761,759	157,485	−85,286	14,930	155,612	87,159	10,972	23,207
Under $5,000	20,593	20,593	457,463	151,579	−34,226	12,123	133,372	52,433	9,358	18,798
$5,000 under $10,000	1,776	1,776	165,843	8,086	−11,693	(*)	(*)	15,571	(*)	(*)
$10,000 under $25,000	1,876	1,876	117,427	9,404	−22,809	(*)	(*)	15,883	(*)	(*)
$25,000 or more	(*)	499	21,026	(*)	−16,558	(*)	(*)	(*)	(*)	(*)
Miscellaneous retail stores										
Businesses with and without net income, total	**786,201**	**801,212**	**19,479,981**	**10,613,036**	**1,568,512**	**588,858**	**7,565,981**	**1,478,543**	**616,150**	**1,303,919**
Businesses with net income, total	454,449	459,028	16,959,062	6,181,694	2,063,209	296,981	3,258,822	859,663	352,240	786,584
$1 under $2,000	277,331	279,691	2,003,459	3,279,990	163,682	220,919	2,630,623	485,685	205,984	355,076
$2,000 under $5,000	68,171	68,281	1,966,606	684,798	220,595	38,054	307,624	156,579	46,220	70,106
$5,000 under $10,000	47,986	47,991	3,081,187	604,312	343,681	17,959	160,774	99,857	40,313	68,024
$10,000 under $25,000	47,292	47,345	5,604,309	972,444	728,695	17,127	134,838	108,911	45,734	138,597
$25,000 under $50,000	13,253	13,257	2,950,952	498,081	429,435	3,162	24,854	43,792	13,240	103,960
$50,000 or more	2,459	2,463	1,352,549	180,501	177,121	495	5,400	−2,020	2,436	57,600
Businesses with deficit, total	336,425	342,184	2,520,919	4,497,134	−494,697	295,398	4,351,174	640,657	267,403	525,751
Under $5,000	318,014	323,314	1,667,478	4,358,606	−310,198	282,415	4,141,388	527,416	258,779	499,038
$5,000 under $10,000	14,534	14,534	477,218	146,032	−98,112	10,385	163,389	80,755	7,733	18,261
$10,000 under $25,000	3,887	3,887	309,059	8,508	−60,439	2,791	48,525	20,422	1,244	7,267
$25,000 or more	441	449	67,164	−11,305	−25,948	237	6,800	7,843	87	1,430
Drug stores and proprietary stores										
Businesses with and without net income, total	**18,705**	**19,048**	**2,907,762**	**403,775**	**298,123**	**7,056**	**67,106**	**38,546**	**15,029**	**67,783**
Businesses with net income, total	16,776	16,788	2,706,943	385,475	308,798	5,647	43,481	33,196	14,545	65,681
$1 under $2,000	1,622	1,622	59,302	20,069	1,121	(*)	(*)	1,617	(*)	(*)
$2,000 under $5,000	1,894	1,894	129,924	13,987	6,239	(*)	(*)	2,774	(*)	(*)
$5,000 under $10,000	1,627	1,628	143,660	17,576	12,099	(*)	(*)	2,814	1,248	1,495
$10,000 under $25,000	7,020	7,020	1,149,982	137,372	122,296	1,327	7,585	7,491	6,453	16,274
$25,000 under $50,000	4,049	4,049	959,053	160,453	131,297	1,418	10,794	18,362	4,044	35,292
$50,000 or more	575	575	265,022	34,640	35,746	(*)	(*)	−1,244	571	9,805
Businesses with deficit, total	2,142	2,260	200,819	22,619	−10,675	1,508	24,856	6,438	693	2,883
Under $5,000	1,380	1,490	132,789	17,527	−3,263	(*)	(*)	2,140	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade—Continued										
Miscellaneous retail stores—Continued										
Liquor stores										
Businesses with and without net income, total	24,328	24,630	3,364,718	355,536	182,478	11,906	103,808	69,250	18,240	52,308
Businesses with net income, total	19,645	19,914	3,065,722	324,003	198,638	8,737	67,845	57,522	15,962	47,267
$1 under $2,000	5,536	5,546	315,024	41,812	4,791	2,647	22,973	14,048	3,218	3,516
$2,000 under $5,000	3,200	3,200	241,712	24,627	11,035	(*)	(*)	9,651	2,383	1,835
$5,000 under $10,000	3,374	3,378	531,865	55,924	24,466	1,749	17,374	14,094	2,877	7,831
$10,000 under $25,000	5,889	5,897	1,186,893	132,823	90,589	3,107	22,140	20,094	5,836	19,312
$25,000 under $50,000	1,691	1,695	581,910	60,593	53,975	433	1,469	5,149	1,688	11,962
$50,000 or more	197	198	208,318	14,310	13,780	(*)	(*)	126	197	4,388
Businesses with deficit, total	4,701	4,716	298,996	31,692	−16,158	3,169	35,963	11,887	2,282	5,055
Under $5,000	3,007	3,011	107,408	24,559	−3,103	2,520	23,865	3,797	1,475	2,228
$5,000 under $10,000	1,550	1,550	140,714	6,908	−9,756	(*)	(*)	7,929	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used merchandise stores										
Businesses with and without net income, total	66,902	67,481	1,183,240	872,636	65,253	41,602	569,800	237,583	46,406	122,596
Businesses with net income, total	34,645	34,986	944,730	461,054	132,425	18,419	222,450	106,179	24,998	66,340
$1 under $2,000	20,652	20,652	191,357	264,151	16,195	13,651	185,173	62,783	13,521	38,060
$2,000 under $5,000	5,938	6,048	164,036	56,394	18,730	2,467	20,556	17,108	3,278	6,147
$5,000 under $10,000	4,475	4,475	226,582	54,288	29,884	1,724	13,236	11,168	4,392	7,577
$10,000 under $25,000	3,426	3,426	241,546	70,022	50,497	(*)	(*)	16,093	3,426	10,380
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	91	49,797	(*)	7,671	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	32,267	32,495	238,510	411,993	−67,172	23,193	347,376	131,789	21,418	56,335
Under $5,000	29,456	29,684	151,454	377,748	−40,946	21,517	320,256	98,438	19,611	49,911
$5,000 under $10,000	2,529	2,529	35,663	33,776	−18,456	1,502	24,927	27,305	1,754	4,969
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sporting goods and bicycle shops										
Businesses with and without net income, total	31,305	31,305	1,290,366	421,044	88,133	20,959	263,330	69,581	22,968	58,296
Businesses with net income, total	17,960	17,960	1,087,767	254,860	117,842	9,684	102,039	34,979	13,817	37,162
$1 under $2,000	7,268	7,268	138,837	67,303	5,770	5,887	65,901	15,632	5,079	10,386
$2,000 under $5,000	4,495	4,495	185,849	37,805	14,855	1,916	14,512	8,438	2,978	3,220
$5,000 under $10,000	2,853	2,853	244,990	30,018	21,904	(*)	(*)	5,138	2,456	2,205
$10,000 under $25,000	2,449	2,449	296,719	55,245	37,245	1,226	14,683	3,317	2,409	8,811
$25,000 under $50,000	705	705	128,652	27,451	23,898	(*)	(*)	1,204	705	6,426
$50,000 or more	190	190	92,720	17,038	14,170	(*)	(*)	1,250	190	6,114
Businesses with deficit, total	13,345	13,345	202,599	166,184	−29,709	11,275	161,291	34,602	9,151	21,134
Under $5,000	11,800	11,800	154,926	160,831	−16,276	10,092	144,774	32,333	8,598	20,486
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Book stores										
Businesses with and without net income, total	7,560	7,560	220,339	123,791	14,966	5,173	77,437	31,388	5,779	19,244
Businesses with net income, total	4,250	4,250	190,791	73,353	20,942	2,502	37,644	14,767	2,932	12,194
$1 under $2,000	2,068	2,068	20,479	35,330	1,031	1,290	25,521	8,778	1,631	5,759
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Businesses with deficit, total	3,310	3,310	29,548	50,438	−5,976	2,671	39,793	16,621	2,847	7,050
Under $5,000	3,075	3,075	28,202	41,119	−3,833	2,535	33,993	10,959	2,619	5,457
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Jewelry stores										
Businesses with and without net income, total	20,238	20,244	920,190	319,646	127,569	11,450	153,285	38,792	16,634	51,316
Businesses with net income, total	13,703	13,703	826,822	252,646	149,634	6,583	80,974	22,038	12,404	42,538
$1 under $2,000	4,405	4,405	48,199	59,456	2,836	3,025	46,254	10,366	3,565	7,626
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,804	2,804	165,893	39,815	20,188	(*)	(*)	5,840	2,704	4,980
$10,000 under $25,000	4,243	4,243	290,845	77,868	60,493	1,886	13,526	3,849	4,243	10,533
$25,000 under $50,000	1,228	1,228	196,001	46,639	41,677	(*)	(*)	2,325	1,228	9,419
$50,000 or more	272	272	116,061	24,484	22,434	(*)	(*)	1,225	272	9,170
Businesses with deficit, total	6,535	6,541	93,368	67,000	−22,065	4,767	72,311	16,754	4,230	8,778
Under $5,000	5,513	5,513	52,634	66,782	−6,325	3,861	60,557	12,550	4,135	7,642
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (less deficit) Total	Net income or deficit	Salaries and wages Number of returns	Salaries and wages Amount	Other income less losses and statutory adjustments	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade—Continued										
Miscellaneous retail stores—Continued										
Hobby, toy, and game shops										
Businesses with and without net income, total	**14,837**	**15,105**	**127,272**	**226,209**	**5,207**	**13,099**	**178,388**	**42,614**	**13,155**	**30,612**
Businesses with net income, total	5,680	5,908	95,593	100,594	15,526	4,780	67,982	17,086	4,909	13,866
$1 under $2,000	4,803	5,031	23,616	72,780	3,717	4,033	61,623	7,440	4,032	9,030
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	9,157	9,197	31,679	125,615	−10,319	8,319	110,406	25,528	8,246	16,746
Under $5,000	8,900	8,940	24,464	122,050	−7,068	8,062	103,745	25,373	7,989	16,373
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Gift, novelty, and souvenir shops										
Businesses with and without net income, total	**36,397**	**36,739**	**937,357**	**490,877**	**37,471**	**22,965**	**336,279**	**117,127**	**26,783**	**65,054**
Businesses with net income, total	20,584	20,761	672,360	263,391	82,866	9,861	121,683	58,842	15,002	33,148
$1 under $2,000	11,463	11,463	111,874	122,679	7,400	6,810	78,990	36,289	7,538	14,314
$2,000 under $5,000	5,002	5,002	192,837	64,023	17,143	1,850	28,312	18,568	3,886	6,384
$5,000 under $10,000	2,586	2,586	110,445	28,248	17,315	(*)	(*)	5,519	2,285	1,644
$10,000 under $25,000	1,203	1,246	108,546	30,815	19,019	640	8,622	3,174	963	6,623
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$50,000 or more	181	181	79,511	10,775	12,797	(*)	(*)	−2,367	181	2,321
Businesses with deficit, total	15,978	15,978	264,997	235,929	−45,395	13,154	214,769	66,555	11,941	32,943
Under $5,000	13,765	13,765	189,835	224,786	−20,459	11,190	180,212	65,033	11,032	29,248
$5,000 under $10,000	1,309	1,309	43,254	11,633	−7,999	(*)	(*)	−549	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sewing, needlework, and piece goods stores										
Businesses with and without net income, total	**13,325**	**13,572**	**408,195**	**177,082**	**15,572**	**8,762**	**118,133**	**43,377**	**10,878**	**22,511**
Businesses with net income, total	7,272	7,272	296,933	97,261	37,495	3,770	42,792	16,974	6,596	11,865
$1 under $2,000	2,639	2,639	46,673	32,626	1,670	2,011	27,229	3,727	2,549	3,045
$2,000 under $5,000	1,872	1,872	47,282	17,620	5,680	(*)	(*)	7,190	1,523	1,242
$5,000 under $10,000	1,786	1,786	90,540	26,866	12,556	(*)	(*)	4,847	1,578	3,995
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	6,097	6,300	111,262	79,685	−21,923	4,992	75,341	26,267	4,286	10,651
Under $5,000	5,050	5,050	48,998	68,107	−7,211	4,271	60,972	14,346	3,567	8,875
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mail order houses										
Businesses with and without net income, total	**13,982**	**14,412**	**162,612**	**209,937**	**17,118**	**10,493**	**163,346**	**29,473**	**11,375**	**29,148**
Businesses with net income, total	4,172	4,292	126,387	78,078	35,938	2,755	34,769	7,371	3,911	11,925
$1 under $2,000	1,996	1,996	5,593	23,264	1,515	1,680	18,571	3,178	1,769	2,311
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,149	1,149	62,163	30,124	16,621	(*)	(*)	4,696	1,149	5,150
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	9,810	10,120	36,225	131,859	−18,820	7,738	128,577	22,102	7,464	17,223
Under $5,000	9,179	9,489	34,931	131,544	−11,433	7,281	121,546	21,431	7,235	16,697
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Merchandising machine operators										
Businesses with and without net income, total	**18,101**	**18,384**	**401,609**	**297,223**	**13,617**	**15,170**	**225,840**	**57,766**	**14,622**	**35,203**
Businesses with net income, total	8,463	8,463	328,467	141,019	30,844	5,774	81,367	28,808	6,042	18,977
$1 under $2,000	4,921	4,921	69,353	87,719	3,146	4,178	64,413	20,160	4,247	11,605
$2,000 under $5,000	1,217	1,217	25,732	12,099	3,615	(*)	(*)	246	(*)	(*)
$5,000 under $10,000	1,480	1,480	65,707	23,234	9,635	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	9,901	9,901	73,142	156,673	−17,227	9,400	144,506	29,394	8,584	16,255
Under $5,000	8,903	8,903	28,173	144,774	−9,584	8,403	132,553	21,805	8,091	15,936
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Retail trade—Continued										
Miscellaneous retail stores—Continued										
Direct selling organizations										
Businesses with and without net income, total	**399,794**	**406,469**	**2,255,985**	**5,089,822**	**223,976**	**346,445**	**4,383,798**	**482,048**	**327,967**	**522,568**
Businesses with net income, total	220,915	223,632	1,823,816	2,608,339	360,257	177,737	1,948,508	299,574	171,331	263,292
$1 under $2,000	178,752	180,864	567,320	2,105,578	90,126	152,842	1,761,716	253,734	138,363	209,809
$2,000 under $5,000	24,814	24,814	382,590	251,208	77,475	17,217	137,798	35,935	17,673	25,078
$5,000 under $10,000	10,807	10,807	373,832	120,524	76,088	4,650	29,529	14,907	8,787	11,547
$10,000 under $25,000	6,849	6,849	456,118	126,399	102,879	3,210	20,965	2,555	6,815	15,078
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	180,631	182,837	432,169	2,509,119	−136,281	170,460	2,462,944	182,456	158,388	262,337
Under $5,000	179,548	181,754	392,000	2,494,256	−128,943	169,524	2,444,973	178,226	157,449	260,386
$5,000 under $10,000	1,024	1,024	39,327	14,557	−6,633	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Fuel and ice dealers										
Businesses with and without net income, total	**10,218**	**10,222**	**1,073,490**	**131,284**	**67,140**	**5,447**	**45,012**	**19,132**	**4,955**	**20,173**
Businesses with net income, total	7,498	7,501	1,014,605	114,573	71,916	3,647	25,471	17,186	4,264	18,222
$1 under $2,000	2,575	2,575	43,219	17,523	2,127	2,343	14,664	732	(*)	(*)
$2,000 under $5,000	1,112	1,112	69,543	14,060	3,308	(*)	(*)	4,423	795	1,856
$5,000 under $10,000	1,602	1,602	254,435	15,824	14,064	(*)	(*)	127	(*)	(*)
$10,000 under $25,000	1,626	1,626	327,308	36,506	25,017	(*)	(*)	9,962	1,578	5,502
$25,000 under $50,000	483	483	188,842	20,669	17,964	(*)	(*)	1,710	483	4,462
$50,000 or more	100	101	131,258	9,991	9,436	(*)	(*)	232	99	3,829
Businesses with deficit, total	2,721	2,721	58,885	16,979	−4,776	1,801	19,669	2,086	692	1,997
Under $5,000	2,636	2,636	49,531	18,169	−2,577	1,717	18,366	2,380	652	1,922
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Florists										
Businesses with and without net income, total	**28,130**	**28,170**	**1,192,971**	**325,781**	**88,321**	**14,980**	**177,739**	**59,721**	**18,058**	**43,208**
Businesses with net income, total	18,297	18,337	1,018,682	246,546	116,647	7,392	87,403	42,496	12,934	33,389
$1 under $2,000	8,520	8,520	154,732	86,529	7,173	4,819	63,086	16,270	5,079	9,319
$2,000 under $5,000	2,050	2,050	121,914	22,181	6,916	(*)	(*)	5,340	(*)	(*)
$5,000 under $10,000	3,709	3,709	219,745	37,977	24,569	(*)	(*)	2,349	2,877	3,825
$10,000 under $25,000	2,952	2,952	341,486	62,303	44,418	(*)	(*)	14,719	2,952	9,587
$25,000 under $50,000	1,079	1,079	172,778	36,671	31,674	(*)	(*)	(*)	1,079	7,946
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	9,833	9,833	174,289	79,235	−28,326	7,588	90,336	17,225	5,124	9,819
Under $5,000	7,751	7,751	103,049	70,827	−10,004	6,006	75,065	5,766	4,588	8,380
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other miscellaneous retail stores										
Businesses with and without net income, total	**75,273**	**76,086**	**2,260,004**	**1,038,194**	**232,637**	**51,298**	**672,796**	**132,761**	**57,320**	**142,458**
Businesses with net income, total	45,813	46,085	2,001,604	633,043	287,505	25,881	250,823	94,715	34,837	88,062
$1 under $2,000	18,008	18,008	190,126	193,926	13,999	12,933	149,174	30,753	11,448	23,305
$2,000 under $5,000	11,615	11,615	261,969	117,185	38,264	6,791	45,945	32,976	8,419	12,947
$5,000 under $10,000	8,467	8,467	425,689	115,348	62,008	3,451	35,215	18,125	7,437	13,706
$10,000 under $25,000	5,741	5,741	580,818	118,349	85,546	2,489	18,693	13,910	5,566	17,172
$25,000 under $50,000	1,765	1,765	326,676	59,572	55,000	66	1,254	3,318	1,765	11,139
$50,000 or more	489	489	216,326	32,065	32,688	(*)	(*)	−1,177	471	10,140
Businesses with deficit, total	29,967	30,001	258,400	404,029	−54,868	25,417	421,973	36,924	22,483	54,396
Under $5,000	27,874	27,908	180,650	387,993	−34,685	24,221	397,733	24,945	21,463	51,418
$5,000 under $10,000	1,737	1,737	43,736	15,169	−11,606	(*)	(*)	8,478	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade not allocable										
Businesses with and without net income, total	**15,206**	**15,206**	**344,772**	**183,630**	**26,566**	**9,799**	**116,015**	**41,049**	**10,172**	**23,327**
Businesses with net income, total	9,870	9,870	292,715	129,179	39,311	5,761	64,924	24,944	6,555	16,294
$1 under $2,000	5,782	5,782	48,786	68,895	4,703	4,168	51,576	12,616	3,544	7,537
$2,000 under $5,000	1,929	1,929	34,744	22,409	5,757	(*)	(*)	9,001	1,701	2,429
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	—	(*)	(*)
Businesses with deficit, total	5,336	5,336	52,057	54,451	−12,745	4,038	51,091	16,105	3,617	7,033
Under $5,000	4,372	4,372	21,507	45,823	−3,487	3,306	41,193	8,117	3,022	5,847
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)				Other income less losses and statutory adjustments	Total income tax	
						Salaries and wages				
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and Retail Trade—Continued										
Wholesale and retail trade not allocable										
Businesses with and without net income, total	91,177	91,636	2,535,420	1,231,918	274,309	61,812	752,045	205,564	66,272	171,494
Businesses with net income, total	56,267	56,376	1,994,476	774,291	354,653	33,890	324,206	95,432	41,251	105,469
$1 under $2,000	23,876	23,876	176,659	243,008	18,456	16,095	164,349	60,203	14,588	27,982
$2,000 under $5,000	14,300	14,300	284,647	159,110	46,248	8,404	78,474	32,388	9,767	18,071
$5,000 under $10,000	6,869	6,869	233,800	87,399	50,022	3,971	33,977	3,400	5,823	10,798
$10,000 under $25,000	8,522	8,631	684,116	171,649	133,325	4,716	40,076	−1,752	8,390	21,979
$25,000 under $50,000	2,248	2,248	380,420	73,900	71,025	553	3,806	−931	2,233	13,753
$50,000 or more	452	452	234,834	39,225	33,577	151	3,524	2,124	450	12,886
Businesses with deficit, total	35,148	35,260	540,944	459,624	−80,344	28,160	429,168	110,800	25,032	66,384
Under $5,000	30,882	30,992	276,962	415,918	−36,500	25,495	376,094	76,324	22,800	54,311
$5,000 under $10,000	3,830	3,830	124,582	33,160	−28,918	2,563	45,282	16,796	2,037	4,462
$10,000 under $25,000	347	347	120,211	9,503	−5,205	80	4,079	10,629	131	4,580
$25,000 or more	90	91	19,189	1,306	−9,721	(*)	(*)	7,314	(*)	(*)
Finance, Insurance, and Real Estate										
Businesses with and without net income, total	722,786	743,906	12,137,847	13,056,817	3,761,853	486,002	6,853,024	2,441,940	580,625	2,115,856
Businesses with net income, total	525,915	537,374	10,296,393	10,137,124	4,484,192	330,580	4,214,864	1,438,068	434,021	1,596,965
$1 under $2,000	186,641	188,974	704,915	2,805,942	153,728	138,605	1,965,786	686,428	144,748	385,101
$2,000 under $5,000	105,810	106,369	1,018,156	1,652,207	350,885	70,817	893,572	407,750	77,083	233,067
$5,000 under $10,000	92,713	93,161	1,545,058	1,594,971	671,526	51,634	631,604	291,841	77,387	218,390
$10,000 under $25,000	108,651	108,915	3,381,418	2,549,739	1,702,074	57,311	576,685	270,980	102,498	396,787
$25,000 under $50,000	33,300	33,300	2,407,671	1,257,682	1,088,736	12,800	131,325	37,621	32,452	251,315
$50,000 or more	6,645	6,655	1,239,175	513,099	517,243	2,709	47,177	−51,321	6,010	167,033
Businesses with deficit, total	203,223	206,532	1,841,454	3,014,733	−722,339	159,614	2,700,878	1,036,194	151,198	543,270
Under $5,000	180,108	182,490	639,128	2,934,005	−214,809	145,994	2,351,013	797,801	139,520	432,539
$5,000 under $10,000	14,536	14,555	313,871	217,727	−102,257	9,438	206,230	113,754	8,072	41,086
$10,000 under $25,000	6,841	6,907	222,524	124,965	−110,080	3,546	106,712	128,333	3,249	43,680
$25,000 or more	2,482	2,580	665,931	−266,740	−295,193	1,312	59,281	−30,828	827	32,029
Finance										
Businesses with and without net income, total	24,866	24,992	783,704	607,033	158,693	14,961	232,147	216,193	19,275	153,067
Businesses with net income, total	17,859	17,870	634,322	520,375	234,296	10,302	140,690	145,389	14,801	117,342
$1 under $2,000	4,713	4,713	22,506	91,788	3,376	2,702	46,381	42,031	3,207	18,296
$2,000 under $5,000	2,314	2,314	36,715	49,788	7,414	1,442	16,516	25,858	1,413	9,158
$5,000 under $10,000	3,424	3,424	66,105	53,931	25,624	2,351	15,539	12,768	3,107	7,147
$10,000 under $25,000	5,139	5,139	173,017	155,463	85,826	2,958	43,036	26,601	4,853	31,149
$25,000 under $50,000	1,646	1,646	219,427	68,409	53,369	544	11,750	3,290	1,625	13,544
$50,000 or more	634	634	116,552	102,476	58,687	315	7,795	35,994	606	38,864
Businesses with deficit, total	7,009	7,122	149,382	86,043	−75,603	4,661	92,001	69,645	4,474	35,725
Under $5,000	5,498	5,498	43,661	105,756	−10,048	3,745	68,935	46,869	4,018	20,689
$5,000 under $10,000	733	734	12,773	19,858	−4,943	601	10,378	14,423	354	5,265
$10,000 under $25,000	460	460	1,723	6,924	−7,700	142	6,864	7,760	116	4,986
$25,000 or more	429	430	91,225	−43,285	−52,912	282	9,528	99	96	5,350
Credit agencies other than banks										
Businesses with and without net income, total	3,985	3,996	128,450	96,755	20,841	2,449	34,835	41,079	2,436	32,982
Businesses with net income, total	2,726	2,736	116,855	103,416	36,001	1,534	23,660	43,755	1,746	28,661
$1 under $2,000	756	756	1,621	10,693	779	(*)	(*)	7,525	(*)	(*)
$2,000 under $5,000	469	469	3,139	15,541	1,838	(*)	(*)	7,796	469	2,908
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	872	872	36,614	27,889	14,155	571	7,726	6,008	610	5,377
$25,000 under $50,000	289	289	62,685	9,986	10,505	(*)	(*)	(*)	(*)	(*)
$50,000 or more	56	56	8,984	35,511	6,779	44	1,780	26,952	51	13,928
Businesses with deficit, total	1,260	1,260	11,595	−6,869	−15,160	916	11,430	−3,139	690	4,321
Under $5,000	946	946	964	9,686	−1,008	623	8,742	1,952	652	2,717
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	26	26	6,397	−13,249	−11,992	(*)	(*)	−1,950	(*)	(*)
Security, commodity brokers, and services										
Businesses with and without net income, total	19,285	19,398	547,730	465,295	125,370	12,369	190,450	149,475	15,506	110,084
Businesses with net income, total	13,839	13,840	432,174	377,954	182,065	8,654	112,364	83,525	11,766	80,467
$1 under $2,000	3,913	3,913	20,822	77,502	2,583	2,535	43,886	31,033	2,881	12,913
$2,000 under $5,000	1,493	1,493	32,604	22,082	4,686	981	8,195	9,201	592	3,631
$5,000 under $10,000	2,820	2,820	53,735	45,308	21,686	2,074	13,884	9,738	2,733	5,904
$10,000 under $25,000	3,712	3,712	109,103	113,915	61,419	2,373	33,869	18,627	3,688	23,745
$25,000 under $50,000	1,351	1,351	119,326	56,923	42,625	427	7,218	7,080	1,340	11,471
$50,000 or more	551	551	96,584	63,086	49,066	264	5,312	8,708	533	23,334
Businesses with deficit, total	5,446	5,558	115,556	87,341	−56,695	3,715	78,086	65,950	3,740	29,617
Under $5,000	4,276	4,276	22,623	92,873	−8,628	3,105	57,927	43,574	3,350	17,057
$5,000 under $10,000	501	501	8,842	22,761	−3,474	373	10,002	16,233	354	5,265
$10,000 under $25,000	401	401	1,406	6,453	−6,946	85	5,221	8,178	88	4,401
$25,000 or more	379	380	82,685	−31,536	−37,647	261	8,640	−2,529	58	3,459

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Finance, Insurance, and Real Estate—Continued										
Finance—Continued										
Security, commodity brokers, and services—Continued										
Security brokers, and dealers, except underwriting syndicates										
Businesses with and without net income, total	**10,477**	**10,588**	**252,816**	**194,994**	**68,659**	**7,199**	**95,178**	**31,157**	**8,441**	**37,718**
Businesses with net income, total	7,792	7,793	194,978	165,233	94,060	5,311	55,179	15,994	6,457	29,106
$1 under $2,000	2,078	2,078	6,223	32,640	1,566	1,665	27,109	3,965	1,384	3,518
$2,000 under $5,000	968	968	11,602	10,849	3,212	(*)	(*)	4,736	(*)	(*)
$5,000 under $10,000	2,086	2,086	34,853	32,088	16,459	1,693	12,302	3,327	2,052	4,365
$10,000 under $25,000	1,752	1,752	56,796	49,670	31,722	897	10,865	7,083	1,750	9,761
$25,000 under $50,000	669	669	39,294	22,247	20,845	(*)	(*)	458	659	3,889
$50,000 or more	240	240	46,210	18,601	20,256	63	1,058	−2,713	236	6,820
Businesses with deficit, total	2,685	2,795	57,838	29,761	−25,401	1,888	39,999	15,163	1,984	8,612
Under $5,000	2,193	2,193	7,705	40,740	−3,392	1,517	29,563	14,569	1,865	5,230
$5,000 under $10,000	270	270	(*)	8,581	−1,975	(*)	(*)	1,831	(*)	(*)
$10,000 under $25,000	59	59	(*)	5,430	−1,138	(*)	(*)	4,215	(*)	(*)
$25,000 or more	273	273	40,745	−22,148	−18,896	190	3,062	−6,314	(*)	(*)
Commodity contracts brokers, exchanges and services										
Businesses with and without net income, total	**6,603**	**6,810**	**294,914**	**270,301**	**58,711**	**5,170**	**95,272**	**118,318**	**7,065**	**72,386**
Businesses with net income, total	6,047	6,047	237,196	212,721	88,005	3,343	57,185	67,531	5,309	51,361
$1 under $2,000	1,835	1,835	14,599	44,862	1,017	870	16,777	27,068	1,497	9,395
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	734	734	19,882	13,220	5,227	(*)	(*)	6,411	(*)	(*)
$10,000 under $25,000	1,960	1,960	52,307	64,245	29,697	1,476	23,004	11,544	1,938	13,984
$25,000 under $50,000	682	682	80,032	34,676	21,780	296	6,274	6,622	681	7,582
$50,000 or more	311	311	50,374	44,485	28,810	201	4,254	11,421	297	16,514
Businesses with deficit, total	2,761	2,763	57,718	57,580	−31,294	1,827	38,087	50,787	1,756	21,005
Under $5,000	2,083	2,083	14,918	52,133	−5,236	1,588	28,364	29,005	1,485	11,827
$5,000 under $10,000	231	231	(*)	14,180	−1,499	(*)	(*)	14,402	184	3,908
$10,000 under $25,000	342	342	(*)	1,029	−5,808	(*)	(*)	3,963	(*)	(*)
$25,000 or more	106	107	41,940	−9,388	−18,751	71	5,578	3,785	49	2,467
Insurance agents, brokers, and service										
Businesses with and without net income, total	**216,569**	**218,125**	**4,364,486**	**4,052,181**	**1,814,421**	**145,952**	**1,772,994**	**464,766**	**178,780**	**604,120**
Businesses with net income, total	178,557	179,365	4,066,654	3,507,741	1,904,920	112,480	1,246,616	356,205	150,854	531,060
$1 under $2,000	51,354	51,819	204,192	698,819	42,093	40,216	526,128	130,598	39,815	87,825
$2,000 under $5,000	33,412	33,412	312,557	460,239	114,996	24,254	261,496	83,747	23,601	55,667
$5,000 under $10,000	28,510	28,510	454,518	464,935	209,702	17,169	177,209	78,024	23,747	56,585
$10,000 under $25,000	44,835	44,955	1,420,232	1,008,081	725,350	23,365	210,462	72,269	43,677	142,252
$25,000 under $50,000	17,612	17,612	1,140,110	643,537	584,565	6,560	55,551	3,421	17,204	122,260
$50,000 or more	3,057	3,057	535,045	244,472	228,214	1,119	20,968	−4,610	3,033	69,783
Businesses with deficit, total	38,757	38,760	297,832	551,143	−90,499	33,970	528,157	113,485	28,444	73,506
Under $5,000	35,652	35,652	147,065	512,732	−49,068	31,918	461,735	100,065	26,616	64,116
$5,000 under $10,000	1,980	1,980	89,452	35,115	−12,475	1,442	36,759	10,831	1,407	4,825
$10,000 under $25,000	987	987	39,814	11,746	−16,732	490	23,271	5,207	402	4,263
$25,000 or more	141	141	41,501	−8,028	−12,224	123	6,393	−2,197	(*)	(*)
Real estate										
Businesses with and without net income, total	**486,489**	**500,789**	**6,989,657**	**8,525,123**	**1,788,739**	**327,956**	**4,887,621**	**1,848,763**	**386,405**	**1,385,753**
Businesses with net income, total	333,056	340,139	5,595,417	6,209,945	2,344,976	209,238	2,837,692	1,027,277	271,229	970,657
$1 under $2,000	131,566	132,442	478,217	2,022,110	108,259	95,997	1,395,823	518,028	102,264	279,207
$2,000 under $5,000	70,084	70,643	668,884	1,142,180	228,475	45,121	615,560	298,145	52,069	168,242
$5,000 under $10,000	60,796	61,227	1,024,435	1,076,464	436,200	32,124	439,611	200,653	50,550	154,684
$10,000 under $25,000	58,717	58,821	1,788,169	1,388,830	890,898	31,028	323,383	174,549	54,008	224,214
$25,000 under $50,000	14,042	14,042	1,048,134	545,736	450,802	5,696	64,024	30,910	13,623	115,511
$50,000 or more	2,954	2,964	587,578	166,151	230,342	1,275	18,514	−82,705	2,371	58,386
Businesses with deficit, total	157,835	160,650	1,394,240	2,377,372	−556,237	121,350	2,089,593	844,016	118,634	435,687
Under $5,000	139,278	141,340	448,402	2,319,729	−155,693	110,651	1,825,441	649,981	109,206	348,265
$5,000 under $10,000	11,823	11,841	231,646	162,754	−84,839	7,395	159,093	88,500	6,311	30,996
$10,000 under $25,000	5,395	5,460	180,987	105,768	−85,648	2,915	76,587	114,829	2,732	34,432
$25,000 or more	1,915	2,009	533,205	−221,163	−230,057	909	43,411	−34,517	710	26,264
Operators and lessors of buildings										
Businesses with and without net income, total	**27,702**	**29,684**	**905,811**	**459,619**	**−48,875**	**19,527**	**354,578**	**153,916**	**20,824**	**116,119**
Businesses with net income, total	11,873	11,947	437,435	294,332	96,749	6,267	98,132	99,451	8,927	68,965
$1 under $2,000	5,457	5,467	35,946	85,405	3,609	2,918	53,138	28,658	3,689	12,624
$2,000 under $5,000	2,153	2,154	52,578	48,889	6,938	1,245	15,221	26,730	1,525	10,356
$5,000 under $10,000	1,834	1,834	52,814	66,306	14,830	992	10,674	40,802	1,598	17,823
$10,000 under $25,000	1,513	1,514	86,166	69,737	22,697	769	10,095	36,945	1,273	22,284
$25,000 under $50,000	770	770	112,617	36,594	26,505	287	6,528	3,561	759	9,462
$50,000 or more	208	208	97,314	19,917	22,170	74	3,414	−5,667	142	9,373
Businesses with deficit, total	16,464	17,737	468,376	179,718	−145,624	13,472	261,652	63,690	12,510	54,497
Under $5,000	11,469	12,359	79,385	205,213	−20,137	9,890	170,118	55,232	10,060	31,742
$5,000 under $10,000	4,035	4,049	67,285	49,719	−30,428	3,162	62,430	17,717	2,222	8,844
$10,000 under $25,000	577	603	52,222	11,247	−7,747	268	12,842	6,152	271	7,388
$25,000 or more	689	732	269,484	−79,346	−87,312	410	23,053	−15,087	249	10,025

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Finance, Insurance, and Real Estate—Continued										
Real estate—Continued										
Lessors, other than buildings										
Businesses with and without net income, total	**34,739**	**34,817**	**82,868**	**877,260**	**—34,524**	**27,855**	**555,169**	**356,635**	**30,943**	**188,070**
Businesses with net income, total	17,376	17,386	44,578	384,294	21,915	14,304	226,595	135,784	16,368	79,052
$1 under $2,000	16,694	16,694	22,684	332,176	11,098	13,945	211,407	109,671	15,773	63,229
$2,000 under $5,000	467	467	6,144	31,450	1,784	274	11,132	18,534	398	8,702
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	91	91	2,685	8,019	1,676	(*)	(*)	5,196	81	2,369
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	17,364	17,431	38,290	493,592	—56,439	13,551	328,574	221,457	14,576	109,348
Under $5,000	15,442	15,486	25,230	413,969	—18,252	12,796	290,329	141,892	13,251	88,461
$5,000 under $10,000	435	435	1,673	31,229	—2,821	320	17,797	16,253	187	7,873
$10,000 under $25,000	1,348	1,348	9,169	41,903	—24,997	373	15,986	50,914	1,040	8,919
$25,000 or more	162	162	2,218	8,824	—10,369	85	6,364	12,829	111	4,306
Real estate agents, brokers, and managers										
Businesses with and without net income, total	**394,991**	**405,212**	**4,943,161**	**6,673,656**	**1,750,008**	**263,445**	**3,730,553**	**1,193,095**	**314,057**	**971,726**
Businesses with net income, total	282,965	288,914	4,342,375	5,081,892	2,007,943	176,306	2,362,279	711,670	229,423	735,477
$1 under $2,000	102,704	103,569	323,544	1,486,421	86,727	75,318	1,080,247	319,447	77,952	183,963
$2,000 under $5,000	62,068	62,626	528,068	997,462	202,965	40,615	550,447	244,050	46,846	139,514
$5,000 under $10,000	55,132	55,561	865,211	922,789	390,083	28,723	395,690	137,016	45,685	120,793
$10,000 under $25,000	53,606	53,705	1,556,837	1,217,480	807,791	28,035	294,932	114,757	49,336	181,592
$25,000 under $50,000	11,234	11,234	732,928	420,173	356,534	4,597	47,918	15,721	10,851	83,472
$50,000 or more	2,214	2,219	335,787	114,197	163,843	925	9,964	—59,610	1,759	36,589
Businesses with deficit, total	115,099	116,298	600,786	1,638,319	—257,935	88,976	1,393,129	501,125	87,065	244,968
Under $5,000	105,935	107,054	291,078	1,625,520	—108,905	84,154	1,296,951	437,474	82,398	213,027
$5,000 under $10,000	6,109	6,119	100,958	54,594	—42,156	2,914	51,064	45,686	3,183	8,841
$10,000 under $25,000	2,558	2,591	79,593	50,356	—39,604	1,656	36,117	53,843	1,264	15,133
$25,000 or more	533	534	129,157	—100,069	—67,270	282	9,580	—42,379	224	8,078
Subdividers and developers, except cemeteries										
Businesses with and without net income, total	**8,549**	**8,721**	**517,420**	**102,361**	**—20,941**	**3,743**	**85,360**	**37,942**	**4,579**	**50,846**
Businesses with net income, total	5,130	5,187	280,793	125,562	57,153	1,969	38,569	29,840	3,436	34,751
$1 under $2,000	1,857	1,857	48,052	36,637	1,690	675	8,724	26,223	1,352	7,347
$2,000 under $5,000	1,420	1,420	45,771	32,528	4,771	696	18,764	8,993	664	7,330
$5,000 under $10,000	652	654	26,754	18,485	5,289	172	5,045	6,151	403	4,123
$10,000 under $25,000	451	454	19,008	12,379	6,788	173	3,663	1,928	292	4,718
$25,000 under $50,000	670	670	68,406	31,103	23,568	171	1,665	5,870	655	8,582
$50,000 or more	129	132	72,802	460	15,047	84	887	—15,474	119	4,259
Businesses with deficit, total	3,485	3,534	236,627	—21,908	—78,094	1,838	48,107	8,079	1,201	17,117
Under $5,000	1,568	1,572	43,578	23,848	—2,295	688	19,944	6,199	811	7,558
$5,000 under $10,000	676	676	33,480	19,387	—5,656	441	15,415	9,628	(*)	(*)
$10,000 under $25,000	873	874	40,003	—2,519	—12,714	579	8,219	1,976	113	2,249
$25,000 or more	393	412	119,566	—63,275	—57,429	154	5,420	—11,266	84	3,852
Combined real estate, insurance, loans, law offices										
Businesses with and without net income, total	**19,588**	**19,588**	**473,658**	**355,475**	**123,633**	**12,480**	**157,868**	**73,974**	**14,605**	**60,679**
Businesses with net income, total	14,277	14,277	423,632	302,634	141,607	8,854	97,499	63,528	11,639	50,762
$1 under $2,000	4,305	4,305	47,013	75,816	4,550	2,592	39,194	32,072	3,177	11,134
$2,000 under $5,000	3,486	3,486	34,770	29,269	10,767	2,257	19,401	—899	2,374	2,252
$5,000 under $10,000	2,191	2,191	41,695	51,641	18,359	1,517	18,738	14,544	1,877	8,943
$10,000 under $25,000	2,735	2,735	113,719	74,994	47,875	1,741	10,527	16,592	2,705	12,548
$25,000 under $50,000	1,288	1,288	130,776	51,493	41,907	622	7,238	2,348	1,278	11,805
$50,000 or more	272	272	55,659	19,421	18,149	125	2,401	—1,129	228	4,080
Businesses with deficit, total	5,311	5,311	50,026	52,841	—17,974	3,626	60,369	10,446	2,966	9,917
Under $5,000	4,540	4,540	9,031	47,421	—6,011	3,022	44,387	9,045	2,362	7,131
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services										
Businesses with and without net income, total	**2,931,674**	**3,034,056**	**55,997,019**	**52,132,992**	**18,385,362**	**1,969,076**	**27,661,160**	**6,088,470**	**2,318,693**	**8,564,646**
Businesses with net income, total	2,278,188	2,334,060	51,108,270	42,045,238	20,125,183	1,420,269	18,250,874	3,669,181	1,827,573	6,954,682
$1 under $2,000	960,415	976,014	3,788,016	13,006,332	778,132	740,232	10,286,343	1,941,857	709,226	1,654,695
$2,000 under $5,000	510,570	514,890	5,672,817	6,331,993	1,679,719	314,675	3,545,328	1,106,946	368,788	769,519
$5,000 under $10,000	349,122	351,366	7,656,689	5,242,967	2,502,302	174,714	2,041,555	699,110	302,562	693,422
$10,000 under $25,000	274,023	274,617	12,597,233	6,691,214	4,353,270	119,442	1,509,665	828,279	259,868	1,101,536
$25,000 under $50,000	143,401	143,644	10,711,853	5,836,258	5,031,032	56,903	691,130	114,096	141,028	1,199,934
$50,000 or more	73,412	73,529	10,681,662	5,716,886	5,780,728	29,414	383,947	—447,789	71,700	1,681,671
Businesses with deficit, total	687,417	699,996	4,888,749	10,824,122	—1,739,821	571,891	9,774,916	2,789,027	516,700	1,747,794
Under $5,000	617,120	627,957	2,902,143	9,711,846	—769,908	521,979	8,514,778	1,966,976	481,970	1,401,266
$5,000 under $10,000	47,201	47,257	693,387	830,146	—323,838	35,920	769,043	384,941	25,151	162,988
$10,000 under $25,000	18,875	19,005	596,466	318,790	—274,267	11,591	347,083	245,974	8,112	94,327
$25,000 or more	5,696	5,777	696,753	1,208	—371,808	3,528	189,422	183,594	2,406	104,918

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Hotels and other lodging places										
Businesses with and without net income, total	**78,833**	**80,724**	**2,288,480**	**847,092**	**57,694**	**36,978**	**438,066**	**351,332**	**47,069**	**130,243**
Businesses with net income, total	40,729	40,907	1,578,618	515,815	268,990	14,177	146,322	100,503	27,212	74,359
$1 under $2,000	12,793	12,793	139,555	107,385	10,365	5,687	72,041	24,979	6,459	11,672
$2,000 under $5,000	11,855	11,855	304,556	100,865	42,024	4,531	31,178	27,663	7,150	9,527
$5,000 under $10,000	8,643	8,672	418,807	113,835	59,309	1,940	15,661	38,865	6,984	15,068
$10,000 under $25,000	6,264	6,271	440,734	135,787	96,598	1,859	23,899	15,290	5,461	20,076
$25,000 under $50,000	1,015	1,015	136,515	38,797	34,463	(*)	(*)	2,999	1,010	8,424
$50,000 or more	298	301	138,451	23,423	26,231	86	2,872	−5,680	286	10,533
Businesses with deficit, total	38,447	39,817	709,862	334,779	−211,296	23,093	296,014	250,061	20,155	57,203
Under $5,000	28,321	29,365	301,553	262,069	−57,497	17,196	188,737	130,829	16,592	34,477
$5,000 under $10,000	5,622	5,622	102,283	53,664	−39,244	3,757	50,807	42,101	2,190	8,706
$10,000 under $25,000	3,706	3,816	129,519	29,748	−57,411	1,667	38,951	48,206	1,207	8,760
$25,000 or more	994	1,014	176,507	−10,796	−57,144	548	18,636	27,712	308	5,292
Motels, motor hotels, and tourist courts										
Businesses with and without net income, total	**37,719**	**38,840**	**1,407,655**	**427,749**	**32,608**	**16,268**	**198,493**	**196,648**	**21,620**	**70,835**
Businesses with net income, total	18,604	18,677	962,648	268,319	155,344	5,392	54,784	58,191	12,640	43,979
$1 under $2,000	4,499	4,499	58,732	35,053	3,792	1,534	19,442	11,819	2,033	3,809
$2,000 under $5,000	4,942	4,942	163,485	41,345	17,666	1,769	11,217	12,462	2,426	4,246
$5,000 under $10,000	4,515	4,515	260,393	69,549	30,667	1,011	10,210	28,672	3,824	10,035
$10,000 under $25,000	3,787	3,794	263,903	81,387	58,592	942	10,685	11,910	3,509	11,619
$25,000 under $50,000	706	706	107,303	26,949	24,500	(*)	(*)	1,394	702	6,338
$50,000 or more	218	221	108,832	15,863	20,127	71	2,639	−6,903	208	6,340
Businesses with deficit, total	19,414	20,163	445,007	165,453	−122,736	11,167	147,935	140,254	9,278	28,175
Under $5,000	13,693	14,117	192,179	131,146	−30,965	7,682	93,379	68,732	7,405	17,186
$5,000 under $10,000	3,335	3,335	73,802	27,438	−23,291	2,402	26,989	23,740	1,293	3,435
$10,000 under $25,000	2,007	2,117	79,712	9,236	−31,866	893	18,409	22,693	455	5,491
$25,000 or more	574	594	99,314	−2,370	−36,614	265	10,275	23,969	266	2,090
Trailering parks and camp sites										
Businesses with and without net income, total	**13,862**	**13,934**	**318,946**	**141,334**	**20,165**	**7,912**	**92,201**	**28,968**	**7,286**	**19,132**
Businesses with net income, total	8,540	8,569	230,687	98,497	40,366	3,934	43,516	14,615	4,535	12,552
$1 under $2,000	3,682	3,682	30,476	33,146	3,873	1,979	25,786	3,487	1,956	3,817
$2,000 under $5,000	2,016	2,016	43,287	26,730	7,192	1,464	10,436	9,102	1,229	3,296
$5,000 under $10,000	1,786	1,815	75,239	15,276	12,011	(*)	(*)	2,704	619	833
$10,000 under $25,000	977	977	72,208	19,591	14,270	(*)	(*)	−1,224	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	5,365	5,365	88,259	40,343	−20,201	3,978	48,685	11,859	2,751	6,580
Under $5,000	4,240	4,240	31,443	37,252	−4,979	3,024	37,636	4,595	2,362	4,936
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Other lodging places										
Businesses with and without net income, total	**16,444**	**16,484**	**268,990**	**155,148**	**19,981**	**7,264**	**83,426**	**51,741**	**11,340**	**18,171**
Businesses with net income, total	10,013	10,053	211,676	93,630	42,841	3,260	33,234	17,555	7,647	9,634
$1 under $2,000	3,390	3,390	18,539	29,641	1,806	1,517	22,041	5,794	2,058	2,956
$2,000 under $5,000	4,266	4,266	86,980	27,065	14,980	(*)	(*)	5,591	3,233	1,351
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Businesses with deficit, total	6,431	6,431	55,314	61,518	−22,860	4,004	50,192	34,186	3,693	8,537
Under $5,000	5,112	5,112	35,422	47,781	−9,329	3,631	37,065	20,045	3,169	6,126
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Personal services										
Businesses with and without net income, total	**593,249**	**605,236**	**6,878,977**	**6,628,557**	**1,658,480**	**380,167**	**4,171,894**	**798,183**	**435,293**	**697,224**
Businesses with net income, total	494,762	503,069	6,003,170	5,487,349	1,813,792	297,631	3,056,909	616,648	361,693	574,989
$1 under $2,000	244,329	246,143	911,658	2,475,261	206,635	171,235	1,965,336	303,290	160,271	242,743
$2,000 under $5,000	136,558	137,455	1,493,160	1,369,233	454,752	77,023	679,297	235,184	97,760	129,666
$5,000 under $10,000	89,974	90,602	1,804,226	1,083,902	635,572	40,544	345,105	103,225	79,912	111,690
$10,000 under $25,000	24,476	24,674	1,255,313	451,176	355,228	8,039	60,555	35,393	23,027	60,330
$25,000 under $50,000	3,592	3,592	377,941	112,923	118,503	910	11,665	−17,245	3,509	21,791
$50,000 or more	603	603	160,872	44,497	43,102	(*)	(*)	933	603	12,905
Businesses with deficit, total	101,516	102,167	873,807	1,173,192	−155,312	84,521	1,133,080	195,424	75,626	125,634
Under $5,000	95,962	96,504	616,426	1,139,166	−100,400	80,934	1,067,697	171,869	73,703	119,252
$5,000 under $10,000	4,255	4,255	75,806	34,464	−28,715	2,915	55,649	7,530	1,697	4,778
$10,000 under $25,000	997	997	108,807	7,296	−12,637	(*)	(*)	10,891	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Personal services—Continued										
Coin-operated laundries and dry cleaning										
Businesses with and without net income, total	**30,185**	**32,446**	**637,084**	**380,599**	**49,589**	**18,050**	**218,506**	**112,504**	**21,981**	**43,260**
Businesses with net income, total	17,893	18,204	457,280	233,543	82,158	9,356	93,368	58,017	13,156	27,935
$1 under $2,000	6,953	6,953	78,528	77,888	6,671	4,822	54,757	16,460	4,588	9,888
$2,000 under $5,000	6,046	6,046	145,174	73,699	21,102	3,308	27,649	24,948	3,987	7,186
$5,000 under $10,000	2,614	2,614	97,952	40,727	19,331	840	7,547	13,849	2,255	5,095
$10,000 under $25,000	2,417	2,417	123,492	39,898	30,022	(*)	(*)	8,131	2,303	4,583
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Businesses with deficit, total	13,840	14,242	179,804	161,979	−32,569	9,766	133,956	60,592	9,415	16,942
Under $5,000	12,106	12,399	141,651	145,531	−16,766	8,338	108,504	53,793	8,782	14,993
$5,000 under $10,000	1,618	1,618	34,881	15,550	−11,064	(*)	(*)	2,372	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Other laundry, cleaning, and garment services										
Businesses with and without net income, total	**51,270**	**52,283**	**1,117,266**	**530,371**	**165,611**	**28,187**	**300,138**	**64,622**	**32,567**	**53,679**
Businesses with net income, total	40,187	40,754	937,980	407,647	192,326	19,605	189,134	26,187	25,809	37,932
$1 under $2,000	15,833	15,833	108,259	143,477	13,518	9,751	121,377	8,582	8,718	13,512
$2,000 under $5,000	11,126	11,126	206,723	97,374	37,326	6,196	48,334	11,714	6,850	8,029
$5,000 under $10,000	9,811	9,921	312,313	96,378	72,006	2,900	17,038	7,336	6,824	6,381
$10,000 under $25,000	3,526	3,526	253,371	59,849	54,663	(*)	(*)	357	3,297	6,439
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	11,519	11,529	179,286	126,686	−26,715	9,018	114,226	41,175	7,194	16,154
Under $5,000	10,817	10,827	154,952	125,913	−14,415	8,677	104,311	36,017	6,960	14,737
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
Photographic studios, portrait										
Businesses with and without net income, total	**32,259**	**32,265**	**463,107**	**401,803**	**50,241**	**23,667**	**314,544**	**37,018**	**25,828**	**48,864**
Businesses with net income, total	15,942	15,948	319,276	199,925	75,293	9,639	112,079	12,553	12,149	24,169
$1 under $2,000	7,790	7,790	38,108	88,061	5,786	5,807	73,068	9,207	5,885	10,663
$2,000 under $5,000	3,556	3,559	62,401	31,648	11,203	1,639	15,556	4,887	2,174	2,725
$5,000 under $10,000	3,068	3,068	104,344	49,134	22,612	2,079	22,280	4,242	2,788	6,103
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	16,317	16,317	143,831	201,878	−25,052	14,028	202,465	24,465	13,679	24,695
Under $5,000	15,657	15,657	82,859	202,290	−19,217	13,709	197,701	23,806	13,359	24,518
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops										
Businesses with and without net income, total	**223,586**	**225,409**	**2,486,176**	**2,479,050**	**625,632**	**141,087**	**1,536,292**	**317,126**	**168,916**	**260,283**
Businesses with net income, total	194,653	195,937	2,216,397	2,189,375	664,860	115,868	1,244,810	279,705	148,034	233,078
$1 under $2,000	88,068	88,327	397,696	860,412	86,087	58,110	657,063	117,262	58,657	83,950
$2,000 under $5,000	65,128	65,128	646,387	701,290	213,165	38,640	374,962	113,163	49,973	70,474
$5,000 under $10,000	34,142	34,401	661,385	465,207	240,028	15,971	186,063	39,116	32,200	54,343
$10,000 under $25,000	7,743	7,743	455,465	156,247	114,465	3,076	25,554	16,226	7,404	22,887
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Businesses with deficit, total	29,277	29,472	269,779	294,392	−39,228	25,563	295,432	38,188	21,226	27,746
Under $5,000	27,754	27,949	154,645	280,498	−25,556	24,461	273,703	32,351	20,550	24,941
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	—	—	
Barber shops										
Businesses with and without net income, total	**91,394**	**91,820**	**811,183**	**783,432**	**402,331**	**46,243**	**299,677**	**81,424**	**61,537**	**63,716**
Businesses with net income, total	87,817	88,243	806,348	760,153	403,974	44,019	279,334	76,845	59,769	62,246
$1 under $2,000	27,269	27,269	86,089	175,150	26,283	14,738	127,088	21,779	12,032	13,044
$2,000 under $5,000	27,670	27,670	187,471	204,885	95,362	13,864	72,391	37,132	17,298	14,230
$5,000 under $10,000	26,937	26,937	316,199	274,921	184,099	13,247	68,239	22,583	24,270	22,013
$10,000 under $25,000	5,485	5,683	139,246	94,233	78,617	2,170	11,616	4,000	5,485	11,087
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Businesses with deficit, total	3,577	3,577	4,835	23,279	−1,643	2,224	20,343	4,579	(*)	(*)
Under $5,000	3,577	3,577	4,835	23,279	−1,643	2,224	20,343	4,579	(*)	(*)
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Personal services—Continued										
Shoe repair and hat cleaning shops										
Businesses with and without net income, total	**14,226**	**14,535**	**199,408**	**119,385**	**51,493**	**6,705**	**52,642**	**15,250**	**9,339**	**9,675**
Businesses with net income, total	12,410	12,410	193,390	105,731	54,883	5,162	36,006	14,842	8,137	8,341
$1 under $2,000	3,704	3,704	15,449	23,947	3,559	1,868	16,880	3,508	(*)	(*)
$2,000 under $5,000	3,585	3,585	73,748	26,592	13,121	(*)	(*)	5,877	2,234	1,593
$5,000 under $10,000	4,583	4,583	93,107	45,685	31,700	(*)	(*)	2,453	3,770	3,178
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Businesses with deficit, total	2,125	2,125	6,018	16,103	−3,390	(*)	(*)	(*)	(*)	(*)
Under $5,000	1,898	1,898	4,104	15,099	−2,227	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	−1	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Funeral service and crematories										
Businesses with and without net income, total	**10,027**	**10,027**	**611,633**	**212,343**	**115,816**	**5,571**	**56,851**	**39,676**	**8,860**	**38,727**
Businesses with net income, total	8,742	8,742	571,950	201,816	120,907	4,596	42,750	38,159	8,454	37,048
$1 under $2,000	1,576	1,576	34,738	33,702	1,164	(*)	(*)	16,373	1,576	5,599
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,787	2,787	124,255	31,793	21,616	(*)	(*)	5,155	2,727	3,289
$10,000 under $25,000	1,778	1,778	133,913	41,550	25,414	(*)	(*)	8,349	1,550	6,912
$25,000 under $50,000	1,108	1,108	147,286	49,895	40,334	452	2,906	6,655	1,108	11,161
$50,000 or more	386	386	94,497	28,505	27,734	(*)	(*)	386	386	8,408
Businesses with deficit, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Miscellaneous personal services										
Businesses with and without net income, total	**145,585**	**146,451**	**551,120**	**1,773,995**	**197,767**	**111,168**	**1,398,775**	**177,453**	**110,782**	**183,300**
Businesses with net income, total	122,234	122,831	500,549	1,437,589	219,391	89,730	1,063,560	154,638	90,580	147,668
$1 under $2,000	94,381	94,691	152,791	1,081,350	63,567	75,077	902,618	114,965	68,238	104,536
$2,000 under $5,000	19,234	19,234	133,995	227,513	58,828	11,024	122,326	46,359	15,031	24,739
$5,000 under $10,000	6,291	6,291	94,671	84,266	44,180	2,666	27,386	12,700	5,337	11,575
$10,000 under $25,000	1,751	1,751	65,746	34,538	25,150	(*)	(*)	695	1,441	5,565
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Businesses with deficit, total	23,620	23,620	50,571	338,798	−21,624	21,448	336,185	24,237	20,471	36,210
Under $5,000	23,261	23,261	46,135	337,785	−18,400	21,317	335,374	20,811	20,450	36,186
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Business services										
Businesses with and without net income, total	**552,805**	**562,049**	**6,730,258**	**9,769,757**	**2,051,766**	**412,789**	**6,262,260**	**1,455,731**	**446,926**	**1,504,798**
Businesses with net income, total	428,648	434,038	6,120,894	7,571,206	2,362,936	304,889	4,240,307	967,963	353,359	1,157,734
$1 under $2,000	196,626	198,112	564,908	2,956,408	161,038	165,757	2,333,760	461,610	158,646	387,318
$2,000 under $5,000	105,183	105,607	909,439	1,517,491	346,125	71,727	922,304	249,062	79,882	201,446
$5,000 under $10,000	65,242	65,972	1,265,627	1,121,530	470,391	38,572	515,660	135,479	55,518	155,830
$10,000 under $25,000	50,965	50,965	2,051,389	1,310,242	786,185	24,445	360,050	164,007	48,432	229,120
$25,000 under $50,000	10,404	10,404	809,016	466,432	344,858	4,269	91,803	29,771	10,156	109,204
$50,000 or more	2,977	2,978	526,521	266,489	254,339	1,773	45,804	−33,654	2,836	86,084
Businesses with deficit, total	127,214	128,011	609,364	2,254,498	−311,170	109,898	2,063,622	502,046	96,045	354,499
Under $5,000	115,344	116,131	336,320	2,008,717	−139,172	100,901	1,809,085	338,804	89,260	288,290
$5,000 under $10,000	7,568	7,568	100,932	160,289	−52,258	6,048	147,737	64,810	4,539	29,134
$10,000 under $25,000	3,431	3,431	95,701	88,754	−48,589	2,328	85,494	51,849	1,950	24,258
$25,000 or more	878	881	76,411	−3,820	−71,151	624	21,462	45,869	297	12,207
Advertising										
Businesses with and without net income, total	**22,854**	**23,092**	**533,395**	**382,246**	**124,660**	**15,509**	**206,063**	**51,523**	**18,281**	**56,173**
Businesses with net income, total	17,493	17,721	513,238	323,187	134,722	11,402	147,123	41,342	14,742	48,688
$1 under $2,000	7,187	7,187	31,340	108,456	5,147	5,959	77,582	25,727	5,352	15,126
$2,000 under $5,000	2,945	2,945	22,594	34,321	8,803	1,974	18,269	7,249	2,139	3,784
$5,000 under $10,000	3,056	3,284	109,062	54,322	23,619	1,568	27,084	3,619	3,007	7,651
$10,000 under $25,000	3,405	3,405	176,471	79,037	58,338	1,546	16,841	3,858	3,405	11,513
$25,000 under $50,000	714	714	118,869	30,076	24,377	(*)	(*)	−1,035	659	5,842
$50,000 or more	186	186	54,902	16,975	14,438	(*)	(*)	1,924	186	4,772
Businesses with deficit, total	5,371	5,371	20,157	59,486	−10,062	4,117	58,967	10,581	3,549	7,587
Under $5,000	4,898	4,898	17,008	49,588	−5,265	3,646	43,229	11,624	3,090	5,536
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Business services—Continued										
Services to buildings										
Businesses with and without net income, total	**86,932**	**87,959**	**920,066**	**971,908**	**319,751**	**61,763**	**572,754**	**79,403**	**64,896**	**93,920**
Businesses with net income, total	80,722	81,293	871,285	905,185	329,137	55,604	504,431	71,617	61,200	86,991
$1 under $2,000	38,930	39,272	90,247	416,264	33,618	33,509	331,049	51,597	30,108	39,407
$2,000 under $5,000	20,218	20,218	189,727	191,034	67,390	13,644	112,834	10,810	13,201	16,200
$5,000 under $10,000	14,195	14,424	272,180	156,248	105,299	5,452	44,675	6,274	10,820	13,576
$10,000 under $25,000	6,512	6,512	246,464	112,470	93,222	2,444	13,609	5,639	6,204	11,982
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	6,666	6,666	48,781	70,809	−9,386	6,387	69,020	11,175	3,924	7,066
Under $5,000	6,404	6,404	23,999	68,586	−7,351	6,353	68,464	7,473	3,890	7,052
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Computer and data processing services										
Businesses with and without net income, total	**9,411**	**9,411**	**134,106**	**191,285**	**33,881**	**8,017**	**147,854**	**9,550**	**8,833**	**27,467**
Businesses with net income, total	7,259	7,259	131,972	144,501	43,130	6,018	96,833	4,538	6,740	20,705
$1 under $2,000	3,172	3,172	13,285	56,145	3,087	3,172	53,090	−32	3,172	6,936
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,665	1,665	44,010	34,816	10,832	1,457	21,906	2,078	1,457	4,775
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	2,152	2,152	2,134	46,784	−9,249	1,999	51,021	5,012	2,093	6,762
Under $5,000	1,975	1,975	(*)	47,725	−1,181	1,866	46,121	2,785	1,975	5,396
$5,000 under $10,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Management and public relations										
Businesses with and without net income, total	**146,994**	**148,740**	**1,609,317**	**3,557,963**	**748,636**	**112,315**	**2,158,191**	**651,136**	**130,312**	**642,922**
Businesses with net income, total	114,200	115,682	1,511,890	2,856,980	835,358	83,556	1,544,421	477,201	102,226	520,199
$1 under $2,000	43,813	44,070	100,970	931,835	36,883	37,198	713,078	181,874	38,723	142,869
$2,000 under $5,000	27,783	28,137	219,610	551,684	93,343	19,575	321,797	136,544	23,073	85,410
$5,000 under $10,000	19,071	19,300	281,311	433,713	133,537	12,961	221,162	79,014	17,823	69,780
$10,000 under $25,000	18,343	18,343	471,344	590,499	286,249	11,312	211,940	92,310	17,699	117,592
$25,000 under $50,000	4,311	4,311	225,366	213,668	140,405	2,232	57,394	15,869	4,126	55,478
$50,000 or more	1,520	1,521	213,289	154,475	144,941	902	27,845	−18,311	1,412	52,423
Businesses with deficit, total	32,903	33,058	97,427	703,908	−86,722	28,759	613,770	176,860	28,086	122,723
Under $5,000	29,673	29,827	63,682	652,492	−34,689	26,305	553,713	133,468	26,488	105,245
$5,000 under $10,000	2,270	2,270	15,550	38,766	−16,417	1,619	31,118	24,065	966	6,378
$10,000 under $25,000	682	682	10,241	29,640	−9,904	662	21,119	18,425	520	6,603
$25,000 or more	278	279	7,954	−16,990	−25,712	173	7,820	902	112	4,497
Equipment rental and leasing										
Businesses with and without net income, total	**23,766**	**24,123**	**567,266**	**591,261**	**6,035**	**19,827**	**450,084**	**135,142**	**16,859**	**110,928**
Businesses with net income, total	10,688	10,738	405,448	287,514	87,603	8,473	162,908	37,003	8,935	57,600
$1 under $2,000	4,087	4,087	35,161	79,268	3,277	3,543	69,393	6,598	3,613	11,824
$2,000 under $5,000	1,525	1,525	13,986	42,241	4,745	1,147	23,016	14,480	1,517	8,522
$5,000 under $10,000	3,102	3,102	100,230	70,711	22,807	2,795	39,797	8,107	2,534	12,941
$10,000 under $25,000	1,520	1,520	169,291	51,699	30,522	631	16,076	5,101	832	9,737
$25,000 under $50,000	313	313	35,199	28,941	10,252	277	11,099	7,590	310	9,229
$50,000 or more	191	191	51,581	18,556	16,000	80	3,527	−971	179	6,618
Businesses with deficit, total	13,312	13,385	161,818	307,382	−81,568	11,358	287,328	101,622	8,157	53,472
Under $5,000	9,770	9,843	53,250	192,546	−22,939	8,576	184,711	30,774	5,781	28,812
$5,000 under $10,000	2,204	2,204	28,827	62,231	−14,625	1,888	59,755	17,101	1,590	11,122
$10,000 under $25,000	911	911	24,265	38,220	−13,507	510	34,435	17,292	699	9,478
$25,000 or more	427	427	55,476	14,385	−30,497	384	8,427	36,455	87	4,060
Other business services										
Businesses with and without net income, total	**264,669**	**268,724**	**2,968,108**	**4,121,281**	**818,803**	**196,900**	**2,764,081**	**538,397**	**209,506**	**581,048**
Businesses with net income, total	198,978	201,345	2,687,061	3,070,768	932,986	140,300	1,793,606	344,176	160,208	426,125
$1 under $2,000	99,466	100,324	293,905	1,365,025	79,026	82,405	1,090,168	195,831	77,707	171,228
$2,000 under $5,000	51,279	51,349	440,744	672,522	166,011	34,264	427,028	79,483	38,835	83,731
$5,000 under $10,000	24,153	24,197	458,834	371,720	174,297	14,339	161,036	36,387	19,877	47,107
$10,000 under $25,000	20,577	20,577	963,675	461,764	309,048	8,358	99,694	53,022	19,684	75,510
$25,000 under $50,000	3,887	3,887	351,124	158,296	132,545	873	14,489	11,262	3,882	32,541
$50,000 or more	1,011	1,011	178,779	69,687	72,059	676	13,055	−15,427	991	20,152
Businesses with deficit, total	66,863	67,379	279,047	1,067,463	−114,183	57,281	984,103	197,543	50,238	157,372
Under $5,000	62,668	63,184	177,547	998,965	−67,747	54,155	912,847	153,865	48,036	137,249
$5,000 under $10,000	2,612	2,612	31,444	49,380	−17,849	2,285	48,020	19,209	1,729	10,516
$10,000 under $25,000	1,472	1,472	59,599	14,866	−21,192	792	19,217	16,841	392	7,555
$25,000 or more	111	111	10,457	4,252	−7,395	49	4,019	7,628	81	2,052

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Automobile repair and services										
Businesses with and without net income, total	**187,286**	**187,878**	**6,115,025**	**2,048,857**	**746,139**	**109,622**	**1,035,729**	**266,789**	**125,840**	**226,863**
Businesses with net income, total	142,782	143,072	5,241,867	1,620,561	872,558	73,680	599,725	148,278	98,621	172,267
$1 under $2,000	43,766	43,766	481,116	434,119	35,373	32,589	352,336	46,410	26,631	45,148
$2,000 under $5,000	36,951	36,951	930,673	280,480	122,426	21,020	113,841	44,213	19,846	20,479
$5,000 under $10,000	38,150	38,166	1,443,943	390,339	256,693	13,889	90,578	43,068	27,474	33,199
$10,000 under $25,000	22,636	22,652	1,800,932	388,525	330,669	5,108	34,630	23,226	21,439	48,060
$25,000 under $50,000	3,157	3,161	465,320	113,273	101,147	677	6,255	5,871	3,153	20,509
$50,000 or more	376	376	119,883	26,825	26,250	(*)	(*)	−2,584	332	7,879
Businesses with deficit, total	44,794	44,806	873,158	428,290	−126,419	36,174	440,615	124,094	27,505	56,287
Under $5,000	38,265	38,265	515,667	417,628	−47,638	32,469	390,296	75,170	25,840	44,678
$5,000 under $10,000	4,143	4,143	139,377	37,848	−29,519	2,450	30,746	36,621	1,316	7,173
$10,000 under $25,000	2,130	2,131	125,115	−4,740	−33,415	1,134	17,472	11,203	341	3,584
$25,000 or more	267	267	92,999	−12,178	−15,647	121	2,101	1,368	(*)	(*)
Automotive rentals, without drivers										
Businesses with and without net income, total	**10,963**	**11,192**	**186,435**	**230,420**	**7,410**	**9,056**	**176,979**	**46,031**	**9,478**	**39,845**
Businesses with net income, total	5,098	5,098	133,280	127,201	25,503	4,265	80,996	20,702	4,393	22,705
$1 under $2,000	3,057	3,057	18,676	63,458	2,051	3,037	53,694	7,713	2,476	9,002
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	608	608	27,443	22,638	4,197	(*)	(*)	8,561	(*)	(*)
$10,000 under $25,000	746	746	64,004	17,986	10,799	159	2,622	4,565	736	4,053
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	6,093	6,094	53,155	109,250	−18,093	5,019	100,236	27,107	5,313	17,813
Under $5,000	5,235	5,235	24,562	96,506	−4,994	4,573	82,449	19,051	4,612	13,260
$5,000 under $10,000	543	543	2,160	12,063	−4,095	(*)	(*)	6,830	(*)	(*)
$10,000 under $25,000	(*)	280	11,034	(*)	−5,877	(*)	(*)	(*)	(*)	(*)
$25,000 or more	36	36	(*)	−2,524	−3,127	(*)	(*)	(*)	(*)	(*)
Automotive top and body repair shops										
***Businesses* with and without net income, total**	**38,255**	**38,255**	**1,828,847**	**405,802**	**216,543**	**21,274**	**166,080**	**23,179**	**25,912**	**39,677**
Businesses with net income, *total*	31,980	31,980	1,621,445	368,093	240,723	16,539	108,686	18,684	22,362	34,749
$1 under $2,000	7,190	7,190	66,668	59,036	7,509	5,276	43,111	8,416	3,807	5,111
$2,000 under $5,000	8,361	8,361	326,157	69,503	29,613	5,444	33,375	6,515	5,172	5,299
$5,000 under $10,000	9,067	9,067	408,950	91,591	64,446	3,864	22,410	4,735	6,599	5,871
$10,000 under $25,000	6,054	6,054	575,310	102,926	93,908	1,773	8,186	832	5,476	11,040
$25,000 under $50,000	1,219	1,219	211,752	40,367	38,340	(*)	(*)	1,090	1,219	6,708
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	6,275	6,275	207,402	37,709	−24,180	4,735	57,394	4,495	3,550	4,928
Under $5,000	5,000	5,000	60,999	47,053	−5,888	3,982	49,291	3,650	3,433	4,392
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
General automotive repair shops										
Businesses with and without net income, *total*	**101,803**	**101,803**	**3,101,199**	**938,943**	**359,467**	**59,731**	**501,247**	**78,229**	**64,010**	**88,518**
Businesses with net income, total	76,333	76,333	2,585,338	739,863	427,262	38,844	277,667	34,914	50,267	67,548
$1 under $2,000	24,205	24,205	258,364	202,882	17,184	17,924	176,293	9,405	13,699	18,017
$2,000 under $5,000	19,818	19,818	441,572	120,204	65,062	10,674	41,516	13,626	9,751	5,474
$5,000 under $10,000	19,077	19,077	794,625	179,180	135,594	6,938	39,728	3,858	13,942	12,002
$10,000 under $25,000	12,348	12,348	899,449	197,117	171,966	3,024	18,799	6,352	12,010	22,516
$25,000 under $50,000	758	758	136,560	31,048	28,594	(*)	(*)	1,366	758	6,501
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	25,470	25,470	515,861	199,080	−67,815	20,887	223,580	43,315	13,723	20,970
Under $5,000	21,885	21,885	371,978	201,274	−29,038	18,860	204,146	26,166	13,400	18,844
$5,000 under $10,000	2,266	2,266	73,369	5,804	−15,413	(*)	(*)	10,281	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automotive repair shops										
Businesses with and without *net income*, total	**15,803**	**15,803**	**595,904**	**177,318**	**97,404**	**6,800**	**59,504**	**20,410**	**10,748**	**17,413**
Businesses with net income, total	13,432	13,432	566,388	154,072	100,972	5,081	38,626	14,474	9,291	15,165
$1 under $2,000	2,852	2,852	68,924	18,307	3,052	(*)	(*)	−1,176	1,068	1,610
$2,000 under $5,000	3,660	3,660	109,388	30,690	11,954	(*)	(*)	4,928	2,052	2,248
$5,000 under $10,000	4,439	4,439	139,763	45,246	31,384	(*)	(*)	7,985	3,697	3,349
$10,000 under $25,000	1,619	1,619	179,618	35,227	30,128	(*)	(*)	3,217	1,612	4,631
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Businesses with deficit, total	2,371	2,371	29,516	23,246	−3,568	1,719	20,878	5,936	(*)	(*)
Under $5,000	2,213	2,213	13,911	24,029	−1,762	1,719	20,878	4,913	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Automobile repair and services—Continued										
Automotive services, except repair										
Businesses with and without net income, total	**17,339**	**17,354**	**329,823**	**244,857**	**39,395**	**11,858**	**118,857**	**86,605**	**12,576**	**32,729**
Businesses with net income, total	12,783	12,783	267,786	177,816	51,688	8,064	81,507	44,621	9,133	23,617
$1 under $2,000	5,630	5,630	63,515	74,828	4,567	4,530	58,123	12,138	4,749	9,242
$2,000 under $5,000	4,012	4,012	43,415	36,643	12,003	2,406	10,699	13,941	1,840	3,037
$5,000 under $10,000	1,870	1,870	45,049	33,807	13,809	(*)	(*)	9,255	1,540	5,293
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	4,560	4,571	62,037	67,098	−12,293	3,794	37,350	42,041	3,443	9,112
Under $5,000	3,921	3,921	43,968	48,047	−6,140	3,324	32,876	21,311	2,928	5,582
$5,000 under $10,000	616	616	9,468	20,153	−4,125	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Miscellaneous repair services										
Businesses with and without net income, total	**237,549**	**237,906**	**3,559,887**	**2,697,500**	**715,658**	**152,861**	**1,676,945**	**304,997**	**172,034**	**290,670**
Businesses with net income, total	173,361	173,718	3,173,753	1,952,444	788,373	100,477	948,614	215,457	124,705	203,609
$1 under $2,000	82,629	82,629	375,870	853,771	57,471	61,323	648,174	148,126	56,693	88,915
$2,000 under $5,000	41,201	41,201	526,854	381,720	131,055	22,743	198,315	52,350	25,437	32,382
$5,000 under $10,000	27,738	27,738	691,525	295,813	195,887	12,014	77,780	22,146	21,921	24,843
$10,000 under $25,000	18,470	18,470	1,098,295	302,160	277,243	4,038	16,551	6,366	17,602	32,322
$25,000 under $50,000	3,119	3,119	321,013	89,885	92,586	712	6,218	−8,919	2,892	16,345
$50,000 or more	561	561	160,196	33,406	34,131	(*)	(*)	−730	517	9,149
Businesses with deficit, total	64,188	64,188	386,134	745,156	−72,715	52,384	728,331	89,540	47,329	87,061
Under $5,000	62,695	62,695	300,236	746,321	−60,429	51,671	724,861	81,889	47,252	84,608
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Radio and TV repair shops										
Businesses with and without net income, total	**42,022**	**42,022**	**563,486**	**454,200**	**94,717**	**27,561**	**325,764**	**33,719**	**31,476**	**45,791**
Businesses with net income, total	27,124	27,124	514,790	284,977	107,448	15,975	162,631	14,898	19,424	26,768
$1 under $2,000	11,763	11,763	71,988	123,828	6,872	9,227	109,036	7,920	8,323	13,198
$2,000 under $5,000	6,849	6,849	107,079	51,086	22,103	3,161	27,458	1,525	4,144	3,443
$5,000 under $10,000	5,843	5,843	148,671	65,569	37,896	2,509	22,322	5,351	4,288	5,828
$10,000 under $25,000	2,669	2,669	187,052	44,494	40,577	(*)	(*)	102	2,669	4,299
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Businesses with deficit, total	14,898	14,898	48,696	169,223	−12,731	11,586	163,133	18,821	12,052	19,023
Under $5,000	14,898	14,898	48,696	169,223	−12,731	11,586	163,133	18,821	12,052	19,023
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Electrical repair shops, except radio and TV										
Businesses with and without net income, total	**31,891**	**31,891**	**518,305**	**349,777**	**116,919**	**19,215**	**200,571**	**32,297**	**23,769**	**38,067**
Businesses with net income, total	25,474	25,474	484,709	271,469	122,311	13,848	125,500	23,658	19,467	25,289
$1 under $2,000	10,156	10,156	48,024	103,254	6,544	7,775	79,671	17,039	7,783	9,630
$2,000 under $5,000	7,517	7,517	127,467	73,009	23,656	4,476	39,747	9,606	4,771	6,203
$5,000 under $10,000	3,733	3,733	88,106	31,147	25,328	(*)	(*)	2,983	2,885	2,199
$10,000 under $25,000	3,566	3,566	177,578	49,003	49,554	(*)	(*)	−1,555	3,526	4,351
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Businesses with deficit, total	6,417	6,417	33,596	78,308	−5,392	5,367	75,071	8,629	4,302	10,778
Under $5,000	6,378	6,378	33,541	75,686	−5,135	5,338	74,528	6,293	4,263	9,984
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Reupholstery and furniture repair										
Businesses with and without net income, total	**32,469**	**32,469**	**566,770**	**319,609**	**96,789**	**17,372**	**180,022**	**42,998**	**22,097**	**30,429**
Businesses with net income, total	24,012	24,012	491,013	238,007	107,899	10,849	94,184	35,924	16,491	22,070
$1 under $2,000	10,466	10,466	44,167	95,301	6,010	6,937	65,640	23,651	7,148	8,373
$2,000 under $5,000	6,469	6,469	87,470	51,458	20,762	2,773	24,322	6,374	3,660	3,902
$5,000 under $10,000	4,004	4,004	115,952	38,298	30,768	(*)	(*)	3,453	2,610	2,702
$10,000 under $25,000	2,821	2,821	214,947	45,590	42,874	(*)	(*)	2,571	2,821	5,576
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Businesses with deficit, total	8,457	8,457	75,757	81,802	−11,110	6,523	85,838	7,074	5,606	8,359
Under $5,000	8,457	8,457	75,757	81,802	−11,110	6,523	85,838	7,074	5,606	8,359
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Miscellaneous repair services—Continued										
Other miscellaneous repair shops										
Businesses with and without net income, total	**131,524**	**131,524**	**1,911,326**	**1,578,125**	**407,233**	**89,070**	**971,017**	**199,875**	**95,049**	**178,730**
Businesses with net income, total	97,108	97,108	1,683,241	1,162,302	450,715	60,162	566,728	144,859	69,680	129,829
$1 under $2,000	50,244	50,244	211,691	531,388	38,045	37,384	393,827	99,516	33,439	57,714
$2,000 under $5,000	20,366	20,366	204,838	206,167	64,534	12,333	106,788	34,945	12,852	18,834
$5,000 under $10,000	14,158	14,158	338,796	160,799	101,895	7,546	48,545	10,359	12,138	14,114
$10,000 under $25,000	9,414	9,414	518,718	163,073	144,238	2,303	13,587	5,248	8,586	18,096
$25,000 under $50,000	2,413	2,413	256,653	71,239	70,952	(*)	(*)	−3,689	2,186	13,199
$50,000 or more	513	513	152,545	29,636	31,051	(*)	(*)	−1,420	469	7,872
Businesses with deficit, total	34,416	34,416	228,085	415,823	−43,482	28,908	404,289	55,016	25,369	48,901
Under $5,000	32,962	32,962	142,242	419,610	−31,453	28,424	401,362	49,701	25,331	47,242
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Motion pictures										
Businesses with and without net income, total	**12,961**	**13,750**	**459,496**	**229,518**	**45,229**	**9,257**	**155,046**	**29,243**	**11,334**	**46,652**
Businesses with net income, total	6,551	7,034	394,759	138,565	79,502	3,509	51,217	7,846	6,139	26,851
$1 under $2,000	1,952	1,952	25,128	26,555	2,168	1,501	21,046	3,341	1,601	4,994
$2,000 under $5,000	1,704	1,704	32,019	21,727	6,025	(*)	(*)	6,146	1,664	3,790
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	2,164	2,164	215,291	48,140	34,424	(*)	(*)	7,541	2,154	8,162
$25,000 under $50,000	497	541	62,898	28,452	17,884	(*)	(*)	3,255	497	7,070
$50,000 or more	97	97	28,550	14,603	14,578	81	1,781	−1,756	86	3,716
Businesses with deficit, total	6,716	6,716	64,737	90,398	−34,273	5,748	103,829	20,842	5,195	19,801
Under $5,000	5,501	5,501	55,534	55,320	−9,307	4,670	72,099	−7,472	4,167	11,873
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	157	157	2,599	14,263	−14,510	130	11,445	17,328	108	5,147
Motion picture production, distribution, and services										
Businesses with and without net income, total	**8,956**	**8,956**	**175,704**	**173,038**	**22,659**	**7,130**	**129,460**	**20,719**	**7,986**	**37,593**
Businesses with net income, total	4,261	4,261	161,142	102,260	52,393	3,072	47,440	2,427	4,155	20,117
$1 under $2,000	1,513	1,513	7,493	24,312	1,432	1,467	20,497	2,383	1,468	4,614
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,088	1,088	76,831	26,398	18,755	(*)	(*)	1,763	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	82	82	20,510	13,429	13,844	68	1,741	−1,956	71	3,382
Businesses with deficit, total	4,695	4,695	14,562	70,778	−29,534	4,058	82,020	18,292	3,831	17,476
Under $5,000	3,770	3,770	12,165	40,255	−6,494	3,269	56,006	−9,257	3,085	10,189
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	152	152	2,320	13,853	−14,171	126	11,109	16,915	103	5,044
Motion picture theaters										
Businesses with and without net income, total	**4,005**	**4,794**	**283,792**	**56,480**	**22,370**	**2,127**	**25,586**	**8,524**	**3,348**	**9,059**
Businesses with net income, total	2,290	2,773	233,617	36,305	27,109	(*)	(*)	5,419	1,984	6,734
$1 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,076	1,076	138,460	21,742	15,669	(*)	(*)	(*)	1,076	4,034
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	2,021	2,021	50,175	19,620	−4,739	1,690	21,809	2,550	1,364	2,325
Under $5,000	1,731	1,731	43,369	15,065	−2,813	(*)	(*)	1,785	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, except motion pictures										
Businesses with and without net income, total	**230,469**	**233,296**	**2,640,836**	**3,613,319**	**181,112**	**177,588**	**2,623,525**	**808,682**	**172,673**	**623,338**
Businesses with net income, total	135,626	137,353	2,134,264	1,962,451	572,895	96,183	1,169,253	220,303	102,891	299,777
$1 under $2,000	77,745	78,459	369,222	1,002,805	55,927	62,375	804,357	142,521	57,054	126,858
$2,000 under $5,000	33,167	33,167	368,343	350,594	105,684	20,748	184,962	59,948	23,556	39,939
$5,000 under $10,000	14,179	14,179	322,011	193,961	99,994	7,019	74,528	19,439	11,477	28,088
$10,000 under $25,000	9,120	9,120	526,021	214,193	136,413	5,224	62,611	15,169	9,031	37,391
$25,000 under $50,000	1,691	1,691	258,491	69,271	58,792	822	20,039	−9,560	1,582	17,935
$50,000 or more	735	737	290,176	147,241	116,085	505	31,440	−284	715	52,419
Businesses with deficit, total	95,671	95,943	506,572	1,670,674	−391,783	81,927	1,463,024	599,433	70,265	328,061
Under $5,000	77,773	77,807	225,298	1,211,879	−119,558	67,863	1,064,109	267,328	60,864	180,032
$5,000 under $10,000	12,334	12,335	113,526	215,575	−84,375	10,627	208,194	91,756	6,166	45,697
$10,000 under $25,000	4,194	4,201	52,563	115,011	−64,044	2,547	96,949	82,106	2,274	36,369
$25,000 or more	1,581	1,600	115,185	147,009	−123,806	1,092	106,192	164,653	1,171	71,270

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Amusement and recreation services, except motion pictures—Continued										
Producers, orchestras, and entertainers										
Businesses with and without net income, total	**97,567**	**98,760**	**958,051**	**1,354,514**	**260,374**	**78,452**	**981,305**	**112,835**	**75,251**	**194,188**
Businesses with net income, total	73,292	74,278	888,443	986,914	301,956	56,242	633,970	50,988	56,047	145,618
$1 under $2,000	42,779	43,493	132,563	518,919	30,778	37,277	446,090	42,051	32,281	62,662
$2,000 under $5,000	18,427	18,427	134,787	160,459	58,597	11,335	82,744	19,118	12,875	15,825
$5,000 under $10,000	6,953	6,953	105,202	89,146	47,225	3,978	39,127	2,794	5,817	11,522
$10,000 under $25,000	4,364	4,364	256,955	100,205	64,581	3,013	32,951	2,673	4,364	15,213
$25,000 under $50,000	597	597	89,794	24,040	23,046	545	8,522	−7,528	552	4,788
$50,000 or more	442	444	169,142	100,466	77,729	354	27,666	−4,929	428	36,647
Businesses with deficit, total	24,451	24,482	69,608	373,086	−41,582	22,386	350,778	63,890	19,335	49,770
Under $5,000	22,930	22,937	60,840	331,612	−24,953	21,020	305,883	50,682	18,318	40,530
$5,000 under $10,000	1,206	1,206	1,445	17,966	−9,054	1,095	22,302	4,718	750	2,674
$10,000 under $25,000	296	296	5,810	15,759	−4,804	252	11,424	9,139	252	3,684
$25,000 or more	43	43	1,513	8,791	−2,771	43	12,783	−1,221	39	3,106
Billiard and pool establishments										
Businesses with and without net income, total	**5,653**	**5,653**	**89,986**	**37,312**	**3,846**	**2,793**	**26,162**	**7,304**	**2,788**	**2,673**
Businesses with net income, total	4,446	4,446	82,600	32,709	9,761	1,814	14,916	8,032	2,121	2,098
$1 under $2,000	2,355	2,355	11,211	12,108	2,387	(*)	(*)	4,449	(*)	(*)
$2,000 under $5,000	1,768	1,768	66,154	16,687	5,504	(*)	(*)	2,251	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Businesses with deficit, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Other amusement and recreation services										
Businesses with and without net income, total	**125,521**	**126,964**	**1,472,620**	**2,216,957**	**−98,425**	**95,679**	**1,614,991**	**700,391**	**93,377**	**425,904**
Businesses with net income, total	56,119	56,850	1,053,483	926,431	245,242	37,343	513,549	167,640	43,409	149,155
$1 under $2,000	32,441	32,441	220,717	470,581	22,557	24,240	352,294	95,730	24,212	64,008
$2,000 under $5,000	12,617	12,617	166,380	168,632	40,791	8,022	88,985	38,856	9,029	22,176
$5,000 under $10,000	5,930	5,930	154,461	94,570	43,287	2,764	34,213	17,070	4,623	15,587
$10,000 under $25,000	4,651	4,651	259,470	111,631	70,219	2,148	29,358	12,054	4,604	21,597
$25,000 under $50,000	919	919	132,107	42,298	30,093	259	9,839	2,366	899	11,266
$50,000 or more	292	292	120,348	46,449	38,295	150	3,770	4,384	286	15,689
Businesses with deficit, total	69,989	70,114	419,137	1,297,353	−343,667	58,664	1,105,036	535,984	50,300	276,298
Under $5,000	53,823	53,850	153,042	872,757	−93,686	46,132	749,455	216,988	41,859	138,740
$5,000 under $10,000	11,035	11,036	109,163	196,075	−74,624	9,488	185,026	85,673	5,363	42,633
$10,000 under $25,000	3,665	3,672	43,458	101,398	−54,369	2,062	83,488	72,279	2,017	32,667
$25,000 or more	1,537	1,556	113,474	137,058	−120,988	1,048	93,408	164,638	1,131	67,489
Medical and health services										
Businesses with and without net income, total	**387,846**	**392,203**	**17,511,400**	**12,786,602**	**8,746,639**	**207,058**	**3,560,122**	**479,841**	**348,126**	**2,741,357**
Businesses with net income, total	348,870	351,726	17,187,577	11,890,846	8,845,202	175,729	2,774,174	271,470	317,326	2,565,853
$1 under $2,000	56,653	57,159	271,676	974,508	52,855	39,149	744,355	177,298	40,169	155,537
$2,000 under $5,000	44,798	44,798	338,252	741,300	148,654	30,018	487,412	105,234	37,082	113,104
$5,000 under $10,000	41,982	41,992	618,242	835,190	308,892	21,860	435,443	90,855	39,674	141,355
$10,000 under $25,000	69,665	69,730	2,708,608	2,011,883	1,188,096	33,516	544,617	279,170	66,460	354,407
$25,000 under $50,000	84,039	84,180	6,098,632	3,443,243	3,047,466	31,915	375,183	20,594	83,046	691,419
$50,000 or more	53,774	53,867	7,152,167	4,003,300	4,099,239	20,365	215,753	−311,692	52,873	1,139,159
Businesses with deficit, total	40,415	40,477	323,823	949,954	−98,563	32,704	812,386	236,131	32,084	186,639
Under $5,000	36,123	36,153	142,518	824,802	−54,484	29,538	673,571	205,715	29,212	155,049
$5,000 under $10,000	3,264	3,268	58,307	99,621	−22,285	2,469	100,408	21,498	1,961	22,250
$10,000 under $25,000	895	907	31,533	29,649	−11,442	591	31,912	9,179	826	7,398
$25,000 or more	142	149	91,465	−4,299	−10,352	114	6,972	−919	85	1,942
Offices of physicians										
Businesses with and without net income, total	**152,633**	**154,450**	**8,721,688**	**7,302,502**	**4,974,662**	**91,250**	**2,097,033**	**230,807**	**147,648**	**1,781,394**
Businesses with net income, total	135,131	136,237	8,614,987	6,716,136	5,026,426	77,408	1,585,981	103,729	131,893	1,654,855
$1 under $2,000	12,260	12,260	67,896	390,800	9,180	10,621	319,655	61,965	10,919	79,660
$2,000 under $5,000	10,390	10,390	84,610	292,306	37,531	9,197	225,807	28,968	10,044	58,928
$5,000 under $10,000	11,353	11,363	180,688	397,900	82,479	9,199	266,257	49,164	11,054	84,011
$10,000 under $25,000	25,375	25,418	882,026	968,423	444,699	15,504	353,635	170,089	25,100	199,312
$25,000 under $50,000	38,543	38,630	2,590,128	1,742,251	1,433,447	17,928	266,339	42,465	38,106	373,085
$50,000 or more	38,096	38,176	4,809,639	2,987,438	3,019,090	15,506	171,064	−202,716	37,506	877,113
Businesses with deficit, total	18,213	18,213	106,701	617,406	−51,764	14,551	523,415	145,755	16,422	132,292
Under $5,000	15,574	15,574	68,267	504,995	−27,269	12,512	411,882	120,382	14,351	104,570
$5,000 under $10,000	1,902	1,902	26,370	83,482	−13,290	1,588	82,677	14,085	1,336	20,390
$10,000 under $25,000	705	705	10,104	26,926	−8,845	421	26,885	8,886	704	6,326
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Medical and health services—Continued										
Offices of dentists										
Businesses with and without net income, total	**82,509**	**82,735**	**5,163,534**	**2,809,156**	**2,400,970**	**33,605**	**340,169**	**68,017**	**74,728**	**544,824**
Businesses with net income, total	78,738	78,924	5,146,351	2,734,375	2,408,523	31,038	282,408	43,444	72,030	531,436
$1 under $2,000	3,857	3,857	36,305	55,580	4,508	1,431	20,847	30,225	1,675	8,379
$2,000 under $5,000	4,959	4,959	52,381	87,672	16,704	3,557	47,733	23,235	3,850	11,832
$5,000 under $10,000	5,165	5,165	96,715	93,851	37,752	3,188	43,701	12,408	4,014	11,601
$10,000 under $25,000	20,540	20,540	892,047	505,272	358,370	8,176	67,169	79,733	18,928	76,457
$25,000 under $50,000	31,929	31,929	2,387,616	1,198,645	1,139,559	10,928	78,592	−19,506	31,399	223,435
$50,000 or more	12,474	12,474	1,681,287	804,932	851,630	3,856	26,768	−73,466	12,350	202,637
Businesses with deficit, total	3,811	3,811	17,183	75,080	−7,553	2,567	57,761	24,872	2,698	13,388
Under $5,000	3,500	3,500	16,122	69,145	−5,521	2,260	51,035	23,631	2,421	12,440
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Offices of osteopathic physicians										
Businesses with and without net income, total	**3,181**	**3,181**	**168,357**	**111,847**	**95,827**	**616**	**12,554**	**3,466**	**3,179**	**26,472**
Businesses with net income, total	3,059	3,059	168,048	107,102	96,199	804	12,083	−1,180	3,057	25,573
$1 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,093	1,093	66,570	39,118	37,268	(*)	(*)	−811	1,091	8,243
$50,000 or more	607	607	71,230	45,799	43,711	277	5,961	−3,873	607	13,927
Businesses with deficit, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Offices of chiropractors										
Businesses with and without net income, total	**18,789**	**18,789**	**550,549**	**330,679**	**255,646**	**7,078**	**61,300**	**13,733**	**15,701**	**43,561**
Businesses with net income, total	16,826	16,826	521,592	314,784	260,801	5,862	47,374	6,609	14,984	41,818
$1 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	3,432	3,432	23,878	35,178	11,401	2,486	18,460	5,317	2,886	3,023
$5,000 under $10,000	2,978	2,978	59,193	38,441	22,869	(*)	(*)	8,117	2,522	3,673
$10,000 under $25,000	5,951	5,951	212,869	110,963	103,423	1,182	7,870	−330	5,382	11,545
$25,000 under $50,000	2,899	2,899	170,847	95,677	93,935	(*)	(*)	−2,275	2,899	16,198
$50,000 or more	410	410	48,291	25,382	27,986	(*)	(*)	−2,888	366	7,080
Businesses with deficit, total	1,963	1,963	(*)	15,895	−5,155	(*)	(*)	7,124	(*)	(*)
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Offices of optometrists										
Businesses with and without net income, total	**12,189**	**12,188**	**828,559**	**352,433**	**293,854**	**5,651**	**52,870**	**5,709**	**11,643**	**65,789**
Businesses with net income, total	11,266	11,266	822,958	335,154	295,892	4,807	40,401	−1,139	10,949	63,402
$1 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	4,553	4,553	224,841	100,119	79,259	2,503	15,478	5,382	4,513	14,180
$25,000 under $50,000	4,103	4,103	408,149	151,234	145,531	1,039	6,734	−1,031	4,083	28,405
$50,000 or more	1,035	1,035	156,786	62,439	64,663	215	2,045	−4,269	1,025	17,013
Businesses with deficit, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Registered and practical nurses										
Businesses with and without net income, total	54,474	54,702	253,005	608,937	204,770	27,632	323,196	80,971	43,367	69,994
Businesses with net income, total	53,712	53,940	252,545	599,322	205,200	27,179	317,928	76,194	42,833	68,773
$1 under $2,000	22,758	22,986	34,278	232,943	23,354	14,989	175,566	34,023	14,826	24,347
$2,000 under $5,000	14,579	14,579	58,378	155,394	45,525	6,815	80,753	29,116	11,677	17,001
$5,000 under $10,000	13,990	13,990	123,677	164,952	102,940	4,908	50,684	11,328	13,945	19,704
$10,000 under $25,000	2,385	2,385	36,212	46,033	33,381	(*)	(*)	1,727	2,385	7,721
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—
$50,000 or more	—	—	—	—	—	—	—	—	—	—
Businesses with deficit, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
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—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Medical and health services—Continued										
Nursing and personal care facilities										
Businesses with and without net income, total	**14,840**	**14,951**	**793,555**	**148,229**	**79,541**	**6,722**	**70,441**	**−1,753**	**8,580**	**22,371**
Businesses with net income, total	10,779	10,821	674,857	125,846	91,478	3,917	41,809	−7,441	6,074	18,952
$1 under $2,000	4,343	4,343	67,662	29,496	3,436	1,809	22,650	3,410	(*)	(*)
$2,000 under $5,000	3,123	3,123	49,842	19,968	10,024	1,382	8,421	1,523	1,609	2,308
$5,000 under $10,000	1,740	1,740	47,820	16,748	12,989	(*)	(*)	1,368	1,676	1,599
$10,000 under $25,000	536	538	110,274	14,909	9,567	(*)	(*)	2,605	523	2,344
$25,000 under $50,000	678	688	155,337	28,119	24,320	(*)	(*)	2,432	674	5,754
$50,000 or more	380	389	243,922	18,618	31,142	146	5,073	−17,597	251	5,193
Businesses with deficit, total	4,099	4,130	118,698	23,786	−11,937	2,831	29,430	6,293	2,522	4,146
Under $5,000	3,738	3,739	36,627	26,199	−4,057	2,517	22,489	7,767	2,238	2,492
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	56	19,954	(*)	−904	(*)	(*)	(*)	(*)	(*)
$25,000 or more	58	64	56,330	−5,601	−5,472	32	2,246	−2,375	(*)	(*)
Other medical and health services										
Businesses with and without net income, total	**43,321**	**43,828**	**719,714**	**1,027,813**	**333,773**	**32,929**	**587,923**	**106,117**	**38,321**	**172,879**
Businesses with net income, total	33,558	33,992	698,366	849,415	348,311	23,459	430,473	70,631	30,155	144,727
$1 under $2,000	11,342	11,570	44,676	234,072	10,353	8,908	183,629	40,090	9,530	36,507
$2,000 under $5,000	6,983	6,983	51,261	134,409	22,882	5,903	94,586	17,141	6,138	17,805
$5,000 under $10,000	4,390	4,390	67,192	94,835	31,282	2,472	53,507	10,046	4,344	16,852
$10,000 under $25,000	6,799	6,799	229,851	203,827	106,863	4,841	81,730	15,234	6,103	34,797
$25,000 under $50,000	3,561	3,605	229,849	146,476	133,469	1,147	14,565	−1,558	3,561	28,873
$50,000 or more	645	645	75,537	43,346	43,662	233	4,035	−4,351	641	11,315
Businesses with deficit, total	9,807	9,836	21,348	181,239	−14,538	9,514	160,162	35,615	8,210	28,728
Under $5,000	9,238	9,267	7,964	175,848	−8,976	9,172	150,359	34,465	8,127	28,315
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services										
Businesses with and without net income, total	**149,874**	**150,951**	**4,481,120**	**4,452,176**	**2,218,916**	**92,358**	**1,429,498**	**803,762**	**133,195**	**928,397**
Businesses with net income, total	124,795	125,758	4,352,459	3,835,278	2,300,549	72,357	990,334	544,395	112,816	804,064
$1 under $2,000	27,215	27,754	106,198	551,293	20,708	21,173	402,559	128,026	22,628	96,697
$2,000 under $5,000	14,101	14,101	148,126	276,424	46,066	9,073	124,978	105,380	11,024	46,465
$5,000 under $10,000	20,200	20,200	331,896	424,160	147,139	12,634	158,236	118,785	18,355	70,184
$10,000 under $25,000	31,488	31,587	1,093,228	856,289	513,944	15,508	165,875	176,470	29,749	152,357
$25,000 under $50,000	22,320	22,320	1,270,917	932,266	756,380	10,261	99,794	76,092	21,787	194,062
$50,000 or more	9,795	9,796	1,402,094	803,409	816,312	3,981	39,292	−52,195	9,597	245,848
Businesses with deficit, total	25,189	25,193	128,661	620,336	−81,633	20,001	439,164	262,805	20,489	124,921
Under $5,000	20,944	20,944	82,070	545,345	−26,290	16,903	371,010	200,625	18,404	102,962
$5,000 under $10,000	2,378	2,378	7,102	66,458	−15,909	1,325	32,151	50,216	1,564	13,681
$10,000 under $25,000	1,453	1,453	18,350	14,893	−18,051	1,423	26,575	6,369	331	5,285
$25,000 or more	418	418	21,139	−5,544	−21,383	354	9,429	6,410	194	3,311
Educational services										
Businesses with and without net income, total	**146,187**	**147,876**	**731,831**	**2,236,363**	**216,562**	**113,269**	**1,688,549**	**331,252**	**120,330**	**228,296**
Businesses with net income, total	114,092	115,193	652,353	1,686,682	265,998	85,647	1,195,437	225,247	92,806	211,513
$1 under $2,000	78,599	79,182	185,995	1,175,222	66,225	64,243	950,584	158,413	63,282	145,801
$2,000 under $5,000	23,467	23,467	167,178	315,545	69,478	15,218	181,936	64,131	18,015	38,443
$5,000 under $10,000	9,684	9,717	167,768	136,895	68,655	4,780	49,325	18,915	9,406	15,895
$10,000 under $25,000	2,291	2,291	72,635	48,501	30,569	1,294	15,157	2,775	2,287	6,939
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	32,095	32,683	79,478	549,681	−49,436	27,622	493,112	106,005	27,524	76,783
Under $5,000	30,595	30,964	62,007	524,781	−33,600	26,200	462,757	95,624	26,750	73,011
$5,000 under $10,000	940	940	6,619	24,948	−5,709	940	22,623	8,034	830	4,102
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Engineering and architectural services										
Businesses with and without net income, total	**74,374**	**74,374**	**1,475,253**	**1,573,981**	**483,210**	**50,782**	**828,014**	**262,757**	**65,644**	**267,487**
Businesses with net income, total	57,209	57,209	1,377,718	1,241,022	517,912	36,996	547,066	176,044	51,034	211,338
$1 under $2,000	19,524	19,524	106,807	366,098	18,311	16,886	289,639	60,148	17,987	51,535
$2,000 under $5,000	14,385	14,385	133,547	212,208	50,657	8,530	118,221	43,330	11,575	27,847
$5,000 under $10,000	8,974	8,974	173,654	161,198	65,013	5,176	63,220	32,965	7,714	22,042
$10,000 under $25,000	9,017	9,017	396,690	242,333	149,574	3,985	56,964	35,795	8,536	42,811
$25,000 under $50,000	4,276	4,276	333,006	160,683	140,564	2,015	13,986	6,133	4,232	33,077
$50,000 or more	1,033	1,033	234,014	98,502	95,793	404	5,036	−2,327	990	34,026
Businesses with deficit, total	17,165	17,165	97,535	332,959	−34,702	13,786	280,948	86,713	14,610	56,149
Under $5,000	15,370	15,370	64,716	300,118	−17,372	12,425	248,874	68,616	12,979	46,285
$5,000 under $10,000	1,607	1,607	10,957	40,455	−10,496	1,337	31,529	19,422	1,562	7,652
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	83	83	18,054	−9,577	−5,423	23	541	−4,695	(*)	(*)

Footnote at end of table.

Table 1.7—Individuals with Sole Proprietorship Businesses: Adjusted Gross Income by Selected Industry and Size of Income or Deficit—Continued

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

Industry and size of net income or deficit	Number of—		Business receipts	Adjusted gross income (less deficit)					Total income tax	
						Salaries and wages		Other income less losses and statutory adjustments		
	Returns	Businesses		Total	Net income or deficit	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services—Continued										
Accounting, auditing, and bookkeeping services										
Businesses with and without net income, total	**150,891**	**151,490**	**1,715,207**	**2,987,464**	**807,467**	**117,099**	**1,661,966**	**318,031**	**132,757**	**439,928**
Businesses with net income, total	129,418	130,013	1,681,838	2,619,964	838,911	97,298	1,503,061	277,992	114,313	390,767
$1 under $2,000	65,263	65,571	112,472	1,162,644	47,769	56,398	997,135	117,740	56,279	154,874
$2,000 under $5,000	24,987	25,016	163,799	436,382	77,483	17,575	276,365	82,534	20,733	57,425
$5,000 under $10,000	14,498	14,498	192,829	258,869	105,023	8,753	103,592	50,274	13,692	37,133
$10,000 under $25,000	16,883	16,883	586,228	428,355	282,036	10,548	96,796	49,523	15,925	67,341
$25,000 under $50,000	6,448	6,448	401,769	245,725	220,843	3,224	22,293	2,589	6,329	48,395
$50,000 or more	1,597	1,597	224,741	96,175	105,757	884	9,802	−19,384	1,593	27,099
Businesses with deficit, total	21,477	21,477	33,369	368,346	−31,444	19,801	358,905	40,885	18,448	49,538
Under $5,000	20,472	20,472	25,448	351,347	−13,241	19,171	344,103	20,485	18,071	46,377
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Certified public accountants										
Businesses with and without net income, total	**26,355**	**26,355**	**687,984**	**769,519**	**330,200**	**18,784**	**343,243**	**96,076**	**25,267**	**136,044**
Businesses with net income, total	21,893	21,893	681,929	673,576	333,706	14,680	254,707	85,163	20,863	122,438
$1 under $2,000	5,315	5,315	13,488	123,977	4,804	4,484	101,727	17,446	5,083	17,935
$2,000 under $5,000	3,511	3,511	19,507	89,495	11,157	2,900	63,733	14,605	3,036	14,347
$5,000 under $10,000	2,381	2,381	42,375	71,762	18,958	1,569	31,587	21,217	2,381	13,079
$10,000 under $25,000	5,919	5,919	221,751	173,224	104,072	3,332	36,752	32,400	5,606	28,377
$25,000 under $50,000	3,753	3,753	238,636	146,438	127,347	1,890	13,191	5,900	3,743	28,729
$50,000 or more	1,014	1,014	146,172	68,680	67,368	505	7,717	−6,405	1,014	19,971
Businesses with deficit, total	4,462	4,462	6,055	95,943	−3,506	4,104	88,536	10,913	4,404	13,606
Under $5,000	4,395	4,395	5,741	92,379	−2,920	4,102	88,500	6,799	4,340	12,304
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Other accounting, auditing, and bookkeeping services										
Businesses with and without net income, total	**125,003**	**125,135**	**1,027,223**	**2,229,863**	**477,267**	**98,608**	**1,525,251**	**227,345**	**107,937**	**305,713**
Businesses with net income, total	107,992	108,120	999,909	1,958,306	505,205	82,911	1,254,882	198,219	93,897	270,158
$1 under $2,000	60,177	60,256	98,984	1,043,349	42,965	52,143	899,146	101,238	51,425	137,500
$2,000 under $5,000	21,476	21,505	144,292	346,887	66,326	14,675	212,632	67,929	17,697	43,078
$5,000 under $10,000	12,117	12,117	150,454	187,127	86,065	7,184	72,005	29,057	11,311	24,054
$10,000 under $25,000	10,964	10,964	384,477	255,131	177,964	7,216	60,044	17,123	10,319	38,964
$25,000 under $50,000	2,695	2,695	163,133	99,287	93,496	1,334	9,102	−3,311	2,586	19,686
$50,000 or more	583	583	78,569	27,495	38,389	379	2,085	−12,979	579	7,126
Businesses with deficit, total	17,015	17,015	27,314	272,403	−27,938	15,697	270,369	29,972	14,044	35,932
Under $5,000	16,077	16,077	19,707	258,968	−10,321	15,069	255,603	13,686	13,731	34,073
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services										
Businesses with and without net income, total	**193,033**	**196,323**	**1,411,249**	**3,592,106**	**456,490**	**152,005**	**2,570,101**	**565,515**	**158,417**	**622,028**
Businesses with net income, total	113,488	114,970	1,209,000	2,180,663	597,565	81,278	1,280,968	302,130	90,837	374,791
$1 under $2,000	62,484	62,970	137,411	1,079,344	45,287	50,192	828,734	205,323	49,533	164,763
$2,000 under $5,000	25,183	25,183	162,877	362,433	79,290	16,756	222,753	60,390	17,493	52,709
$5,000 under $10,000	12,080	12,080	195,288	228,313	85,311	7,568	108,915	34,087	10,657	37,292
$10,000 under $25,000	10,793	10,793	351,869	263,458	172,291	5,109	66,928	24,239	9,964	44,529
$25,000 under $50,000	2,688	2,688	161,357	128,307	90,394	1,609	34,439	3,474	2,680	30,854
$50,000 or more	1,246	1,256	200,198	147,240	124,992	699	27,293	−5,045	1,186	49,556
Businesses with deficit, total	80,102	81,353	202,249	1,434,522	−141,075	71,231	1,302,970	272,627	68,088	252,392
Under $5,000	76,536	77,786	174,350	1,445,346	−90,720	68,249	1,213,418	322,648	65,119	229,955
$5,000 under $10,000	2,420	2,420	4,038	73,819	−16,858	2,164	58,675	32,002	2,127	14,697
$10,000 under $25,000	707	707	1,925	24,346	−9,629	561	22,657	11,318	705	5,017
$25,000 or more	440	440	21,936	−109,093	−23,868	257	8,220	−93,445	138	2,743
Nature of Business Not Allocable										
Businesses with and without net income, total	**18,555**	**18,804**	**238,083**	**263,426**	**44,289**	**10,321**	**159,989**	**59,148**	**12,956**	**41,942**
Businesses with net income, total	13,914	13,934	200,905	192,314	57,158	7,240	101,315	33,841	9,717	31,120
$1 under $2,000	7,811	7,811	41,189	101,577	5,206	4,605	70,397	25,974	5,052	13,443
$2,000 under $5,000	3,891	3,891	25,848	43,527	12,318	1,754	21,744	9,467	2,482	6,071
$5,000 under $10,000	1,340	1,340	61,387	12,285	9,006	(*)	(*)	1,275	1,339	1,487
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	44	44	27,221	7,224	11,199	(*)	(*)	(*)	(*)	(*)
Businesses with deficit, total	4,869	4,870	37,178	77,082	−12,869	3,309	62,436	27,515	3,467	11,666
Under $5,000	4,625	4,625	32,700	68,746	−5,110	3,115	52,858	20,998	3,395	8,601
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 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.
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—Farm Proprietorships: Selected Items, by Farm Industry and Size of Receipts

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

Industry, size of farm business receipts	Number of farms	Farm business receipts	Agricultural program payments received		Commodity credit loans received		Conservation expenses		Land clearing expenses		Net income (less deficit)
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Farms, Total											
Total	3,122,393	65,266,657	467,876	537,120	8,615	28,036	130,539	126,532	76,978	59,705	4,974,807
Under $5,000	1,541,102	2,513,830	134,749	57,516	1,877	426	37,435	14,961	33,878	12,119	−2,363,401
$5,000 under $40,000	1,159,934	18,899,983	215,551	213,684	4,156	7,499	55,765	45,053	26,665	20,600	1,928,243
$40,000 under $100,000	309,648	18,784,796	87,762	164,954	1,931	12,091	25,843	30,499	12,958	20,186	3,005,821
$100,000 or more	111,709	25,068,048	29,814	100,966	651	8,020	11,496	36,019	3,477	6,800	2,404,144
Field crop											
Total	1,334,421	28,809,120	201,891	280,517	4,746	13,923	63,111	69,413	38,722	26,059	5,487,597
Under $5,000	538,882	1,087,191	43,003	20,634	(*)	(*)	13,054	5,912	15,384	4,349	−223,159
$5,000 under $40,000	599,867	9,371,792	101,717	118,551	3,324	6,833	29,225	24,594	14,371	9,057	1,908,566
$40,000 under $100,000	144,696	8,801,215	42,451	83,614	(*)	(*)	15,029	17,751	7,418	9,854	2,116,659
$100,000 or more	50,976	9,548,922	14,720	57,718	184	2,704	5,803	21,156	1,549	2,799	1,685,531
Fruit, tree nut, and vegetable											
Total	159,630	3,786,060	9,543	9,792	(*)	(*)	3,849	4,623	3,761	5,394	200,277
Under $5,000	91,447	123,515	(*)	(*)	—	—	950	210	1,620	1,198	−181,768
$5,000 under $40,000	47,246	821,746	3,119	2,149	(*)	(*)	2,616	3,057	(*)	(*)	58,867
$40,000 under $100,000	12,563	787,048	1,382	796	—	—	(*)	(*)	(*)	(*)	103,386
$100,000 or more	8,374	2,053,751	3,290	4,519	—	—	219	1,313	38	136	219,792
Horticultural specialty											
Total	18,091	416,442	(*)	(*)	—	—	(*)	(*)	(*)	(*)	20,573
Under $5,000	9,595	10,944	(*)	(*)	—	—	—	—	(*)	(*)	−16,516
$5,000 under $40,000	6,753	127,575	(*)	(*)	—	—	(*)	(*)	—	—	−139
$40,000 under $100,000	976	63,634	—	—	—	—	—	—	—	—	12,461
$100,000 or more	767	214,289	—	—	—	—	—	—	(*)	(*)	24,767
Livestock											
Total	1,359,779	31,105,481	233,400	226,024	3,671	13,739	56,327	45,705	29,487	25,829	−360,258
Under $5,000	683,202	1,139,641	72,806	24,904	(*)	(*)	17,682	6,256	12,208	4,251	−1,498,985
$5,000 under $40,000	478,638	8,200,066	105,678	84,272	(*)	(*)	22,873	14,506	10,199	7,550	−82,410
$40,000 under $100,000	148,497	8,958,879	43,402	79,508	1,685	7,780	10,376	11,660	5,193	10,172	764,267
$100,000 or more	49,442	12,806,895	11,514	37,340	467	5,316	5,396	13,283	1,887	3,856	456,870
Animal specialty											
Total	54,705	424,159	1,347	230	—	—	(*)	(*)	(*)	(*)	−173,652
Under $5,000	43,330	36,093	(*)	(*)	—	—	(*)	(*)	(*)	(*)	−122,632
$5,000 under $40,000	9,155	111,191	(*)	(*)	—	—	—	—	(*)	(*)	−41,656
$40,000 under $100,000	1,168	79,157	(*)	(*)	—	—	(*)	(*)	(*)	(*)	−1,252
$100,000 or more	1,052	197,718	(*)	(*)	—	—	(*)	(*)	—	—	−8,112
Farms not allocable											
Total	195,767	725,395	20,895	19,515	(*)	(*)	6,246	4,251	3,947	2,163	−199,730
Under $5,000	174,646	116,446	16,450	9,610	(*)	(*)	5,429	2,556	3,936	2,129	−320,341
$5,000 under $40,000	18,275	267,613	3,645	7,513	(*)	(*)	371	391	(*)	(*)	85,015
$40,000 under $100,000	1,748	94,863	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	10,300
$100,000 or more	1,098	246,473	283	1,357	—	—	(*)	(*)	(*)	(*)	25,296
Farms, Operators Only											
Total	2,761,783	62,388,014	431,078	498,990	7,869	26,280	111,832	104,247	73,734	56,557	3,561,755
Under $5,000	1,348,473	2,135,674	124,050	52,649	(*)	(*)	32,469	13,936	33,300	11,991	−2,519,334
$5,000 under $40,000	1,000,463	16,929,334	191,891	186,653	3,736	5,926	43,153	26,189	24182	17,706	921,711
$40,000 under $100,000	301,668	18,340,654	85,423	158,847	1,920	12,080	24,858	29,123	12,797	20,081	2,794,673
$100,000 or more	111,179	24,982,352	29,714	100,841	651	8,020	11,352	34,999	3,455	6,779	2,364,705
Field crop											
Total	1,037,137	26,429,428	169,476	249,689	4,221	12,311	48,135	50,696	35,734	22,990	4,243,522
Under $5,000	388,722	785,911	34,461	18,559	(*)	(*)	9,074	5,032	14,938	4,295	−364,391
$5,000 under $40,000	458,940	7,670,379	79,553	92,657	2,904	5,260	18,700	8,992	12,012	6,168	1,016,198
$40,000 under $100,000	138,962	8,493,985	40,810	80,843	(*)	(*)	14,702	16,536	7,257	9,749	1,940,505
$100,000 or more	50,513	9,479,153	14,652	57,630	184	2,704	5,659	20,136	1,527	2,778	1,651,210
Fruit, tree nut, and vegetable											
Total	152,936	3,743,576	8,084	7,520	(*)	(*)	3,178	2,151	3,761	5,394	185,120
Under $5,000	85,634	106,458	(*)	(*)	—	—	950	210	1,620	1,198	−184,177
$5,000 under $40,000	46,480	809,371	3,109	2,140	(*)	(*)	1,945	585	(*)	(*)	51,938
$40,000 under $100,000	12,463	779,393	(*)	(*)	—	—	(*)	(*)	(*)	(*)	98,256
$100,000 or more	8,359	2,048,354	3,283	4,498	—	—	219	1,313	38	136	219,103
Horticultural specialty											
Total	18,051	415,007	(*)	(*)	—	—	(*)	(*)	(*)	(*)	21,699
Under $5,000	9,595	10,944	(*)	(*)	—	—	—	—	(*)	(*)	−16,516
$5,000 under $40,000	6,713	126,140	(*)	(*)	—	—	(*)	(*)	—	—	987
$40,000 under $100,000	976	63,634	—	—	—	—	—	—	—	—	12,461
$100,000 or more	767	214,289	—	—	—	—	—	—	(*)	(*)	24,767
Livestock											
Total	1,346,581	30,872,827	232,251	222,394	3,601	13,725	54,619	45,142	29,361	25,824	−403,156
Under $5,000	677,695	1,130,057	72,766	24,866	(*)	(*)	17,682	6,256	12,206	4,251	−1,492,937
$5,000 under $40,000	472,852	8,092,781	105,205	83,980	(*)	(*)	21,815	14,102	10,075	7,545	−115,448
$40,000 under $100,000	146,618	8,848,970	42,791	76,224	1,685	7,780	9,726	11,501	5,193	10,172	750,106
$100,000 or more	49,416	12,801,019	11,489	37,324	467	5,316	5,396	13,283	1,887	3,856	455,123
Animal specialty											
Total	54,700	424,152	1,347	230	—	—	(*)	(*)	(*)	(*)	−173,630
Under $5,000	43,326	36,093	(*)	(*)	—	—	(*)	(*)	(*)	(*)	−122,619
$5,000 under $40,000	9,154	111,184	(*)	(*)	—	—	—	—	(*)	(*)	−41,647
$40,000 under $100,000	1,168	79,157	(*)	(*)	—	—	(*)	(*)	(*)	(*)	−1,252
$100,000 or more	1,052	197,718	(*)	(*)	—	—	(*)	(*)	—	—	−8,112
Farms not allocable											
Total	152,378	503,024	19,120	18,115	(*)	(*)	4,894	3,718	3,817	2,089	−311,800
Under $5,000	143,501	66,211	15,735	9,078	—	—	4,443	2,411	3,806	2,055	−338,694
$5,000 under $40,000	6,324	119,479	2,632	6,677	(*)	(*)	(*)	(*)	(*)	(*)	9,683
$40,000 under $100,000	1,481	75,515	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	−5,403
$100,000 or more	1,072	241,819	283	1,357	—	—	(*)	(*)	(*)	(*)	22,614

Footnotes at end of table.

Table 1.8—Farm Proprietorships: Selected Items, by Farm Industry and Size of Receipts

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

Industry, size of farm business receipts	Number of farms	Farm business receipts	Agricultural program payments received		Commodity credit loans received		Conservation expenses		Land clearing expenses		Net income (less deficit)
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Farms, Landlords Only											
Total	360,610	2,878,643	36,798	38,130	746	1,756	18,707	22,285	3,244	3,148	1,413,052
Under $5,000	192,629	378,156	10,699	4,867	(*)	(*)	4,966	1,025	(*)	(*)	155,933
$5,000 under $40,000	159,471	1,970,649	23,660	27,031	(*)	(*)	12,612	18,864	2,483	2,894	1,006,532
$40,000 under $100,000	7,980	444,142	2,339	6,107	(*)	(*)	985	1,376	(*)	(*)	211,148
$100,000 or more	530	85,696	100	125	—	—	144	1,020	(*)	(*)	39,439
Field crop											
Total	297,284	2,379,692	32,415	30,828	525	1,612	14,976	18,717	2,988	3,069	1,244,075
Under $5,000	150,160	301,280	8,542	2,075	(*)	(*)	3,980	880	(*)	(*)	141,232
$5,000 under $40,000	140,927	1,701,413	22,164	25,894	(*)	(*)	10,525	15,602	2,359	2,889	892,368
$40,000 under $100,000	5,734	307,230	1,641	2,771	(*)	(*)	327	1,215	(*)	(*)	176,154
$100,000 or more	463	69,769	68	88	—	—	144	1,020	(*)	(*)	34,321
Fruit, tree nut, and vegetable											
Total	6,694	42,484	(*)	(*)	—	—	(*)	(*)	—	—	15,157
Under $5,000	5,813	17,057	(*)	(*)	—	—	—	—	—	—	2,409
$5,000 under $40,000	768	12,375	(*)	(*)	—	—	(*)	(*)	—	—	6,929
$40,000 under $100,000	(*)	(*)	(*)	(*)	—	—	—	—	—	—	(*)
$100,000 or more	(*)	(*)	(*)	(*)	—	—	—	—	—	—	(*)
Horticultural specialty											
Total	(*)	(*)	—	—	—	—	—	—	—	—	(*)
Under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	(*)	(*)	—	—	—	—	—	—	—	—	(*)
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Livestock											
Total	13,198	232,654	1,149	3,630	(*)	(*)	(*)	(*)	(*)	(*)	42,898
Under $5,000	5,507	9,584	(*)	(*)	(*)	(*)	—	—	(*)	(*)	−6,048
$5,000 under $40,000	5,786	107,285	(*)	(*)	—	—	(*)	(*)	(*)	(*)	33,036
$40,000 under $100,000	1,879	109,909	(*)	(*)	—	—	(*)	(*)	—	—	14,161
$100,000 or more	(*)	(*)	(*)	(*)	—	—	—	—	—	—	(*)
Animal specialty											
Total	(*)	(*)	—	—	—	—	—	—	—	—	(*)
Under $5,000	(*)	—	—	—	—	—	—	—	—	—	(*)
$5,000 under $40,000	(*)	(*)	—	—	—	—	—	—	—	—	(*)
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Farms not allocable											
Total	43,389	222,371	1,775	1,400	(*)	(*)	1,352	533	(*)	(*)	112,070
Under $5,000	31,145	50,235	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	18,353
$5,000 under $40,000	11,951	148,134	(*)	(*)	—	—	(*)	(*)	—	—	75,332
$40,000 under $100,000	267	19,348	(*)	(*)	(*)	(*)	(*)	(*)	—	—	15,703
$100,000 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.

Section 2 Partnerships

CONTENTS

Industrial activity by State, 201
Balance sheet data, 202
Change page, 203

Charts
2A Ten leading partnership activities for 1975 compared with 1974, 202
2B Percent distribution of number of partnerships and amount of net income (less deficit) by year of organization, 203

Basic Tables
2.1 Partners, receipts, selected deductions, and net income, by industry, 204
2.2 Income statement for selected industries, 212
2.3 Receipts, selected deductions, and net income, by selected industries and size of business receipts, 220
2.4 Receipts, payroll, depreciation, and net income for selected States and selected industries, 240
2.5 Partners, receipts, and net income, by State and selected industries, 256
2.6 Receipts, net income, depreciation, and depreciable assets, by size of business receipts and selected industries, 282
2.7 Receipts, payments to partners, and net income, by number of partners and selected industries, 293
2.8 Receipts and net income for selected industries, by year of organization, 303
2.9 Balance sheet and income statement, by selected industries, 304
2.10 Balance sheet and income statement, by industrial division and size of total assets, 310
2.11 Partnership payments to retirement plans for employees or partners, by industrial division and size of business receipts, 321

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 1975 income year. The 1975 income year was defined to include accounting periods which ended July 1975 through July 1976. About 1.1 million partnership returns were filed for this period, over 80 percent of which were for the calendar year accounting period ended December 1975.

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 expenses 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. This category included capital gains and losses; gains and losses on sales of certain property used in the trade or business and on "involuntary conversions" of property (Code section 1231); charitable contributions; most dividends received from "domestic" corporations; and, for taxable years ended after 1974, depletion on oil and gas properties.

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 partnerhips. 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 can include salaries and interest paid to partners in addition to net profit.

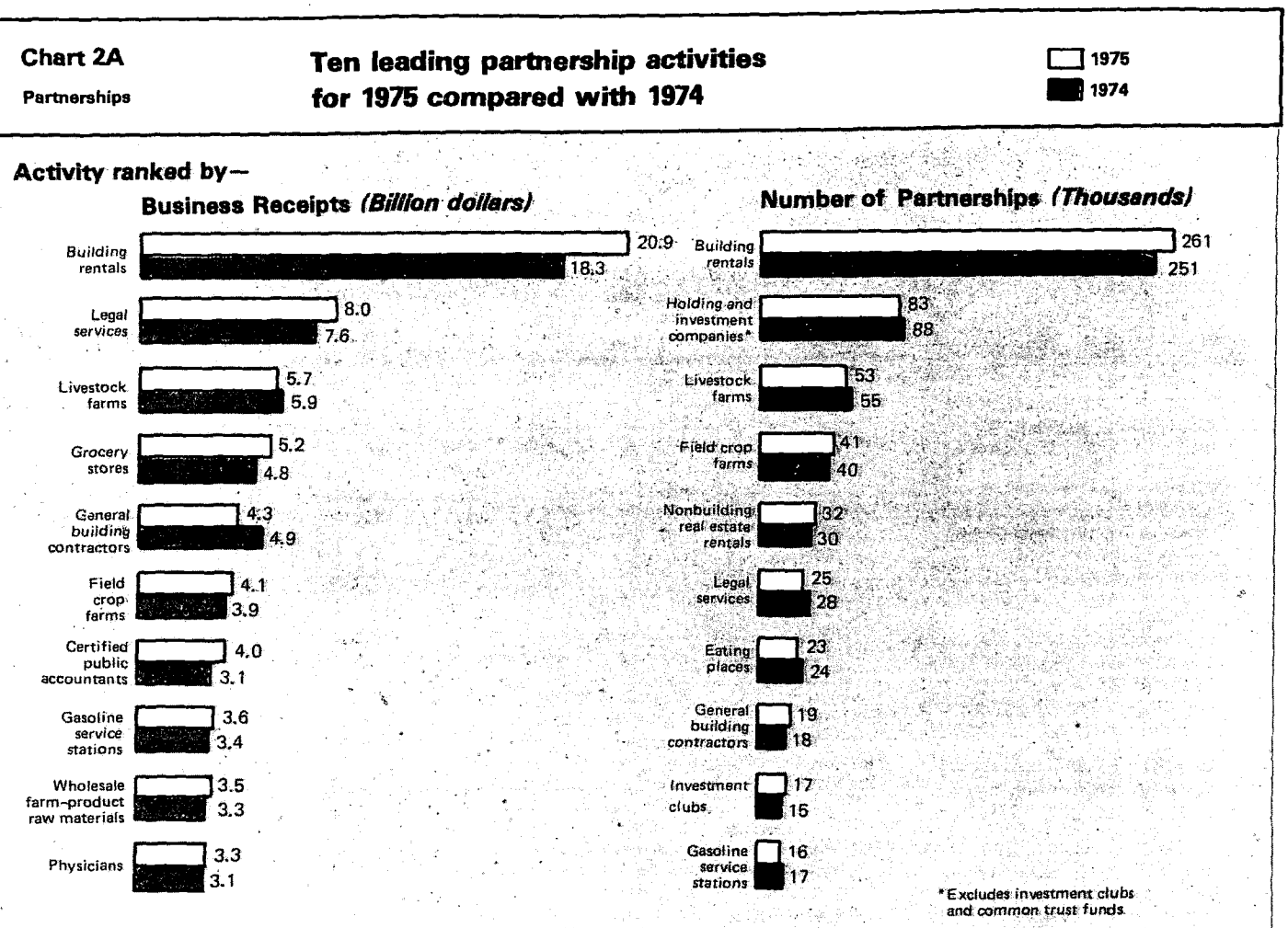
Chart 2A shows a ranking of the ten leading partnership activities by business receipts and number of partnerships for 1975 and compares business receipts and number of partnerships for 1974 and 1975. Chart 2B shows a distribution of the number of partnerships and the amount of net income (less deficit) by year of organization.

INDUSTRIAL ACTIVITY BY STATE

Tables 2.4 and 2.5 present selected data classified by industry and by the State shown in the mailing address of the partnership's return. This was usually the State where the partnership conducted its business, although a few partnerships used other addresses, such as business offices or private residences of the partners, the office of the practitioners who prepared their returns, or post office boxes. These data may serve as estimates of partnership business activity within a State although some partnerships were operated across State lines. However, it was assumed that most partnerships conducted all their business activity in the same State as the mailing address of the partnership's return. This is a limitation in using the data, expecially for larger partnerships (such as security dealers) and for certain other businesses including joint ventures whose mailing address

Chart 2A
Partnerships

Ten leading partnership activities for 1975 compared with 1974



Source: Table 2.1

represented merely the location of the office where their books of accounts were maintained.

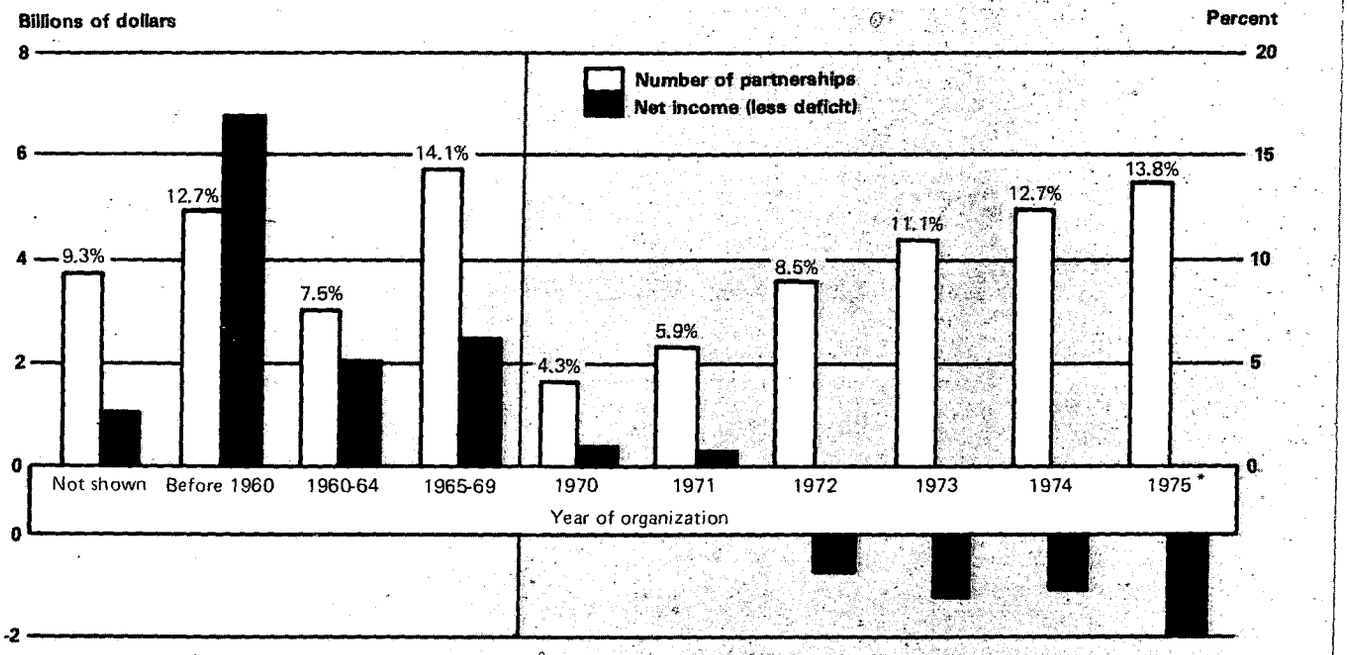
The sample of partnership returns was designed to yield national rather than State statistics, so reliable State estimates were not possible for many industry classes. For the less populated States shown in table 2.5, it was possible to show only a few broad industry groupings. Since separate weighting 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

Assets and liability information for those partnerships filing balance sheets is shown in table 2.9 classified by selected industry and in table 2.10 classified by size of total assets. Partnerships classified as having balance sheets include those reporting zero assets because they had liquidated. Although only about 73 percent of all partnerships are covered in these tables, most of the larger partnerships did include a balance sheet with their return. Consequently, 83 percent of partnership profits are included on returns with balance sheets.

Chart 2B
Partnerships

Percent distribution of number of partnerships and amount of net income (less deficit) by year of organization



* Includes a small number of part-year partnerships organized in 1976 with accounting periods ended January–June 1976.

Source: Table 2.8

CHANGE PAGE

CHANGES TO LAST YEAR'S PARTNERSHIP STATISTICS

Several of the statistics appearing in the Statistics of Income, 1974, Business Income Tax Returns, have been revised since that volume was published. The revisions are in partnership total assets.

The volume in which the changes are to be made is:

STATISTICS OF INCOME--1974
Business Income Tax Returns
Sole Proprietorships
Partnerships

Department of the Treasury
Internal Revenue Service

Publication 438 (7-77)

The changes which appear below should be made in table 2.8, pages 199 and 203, of that volume.

[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	$50,000 under $100,000	$100,000 under $250,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)
All industrial divisions:					
Change total assets--					
From	283,426,107	283,426,107	7,383,800	17,560,463	142,948,537
To	218,120,812	218,120,812	7,445,973	17,563,661	77,577,871
Agriculture, forestry, and fishing:					
Change total assets--					
From	70,765,018	70,765,018	640,512	No change	63,162,968
To	8,654,621	8,654,621	702,685		990,398
Finance, insurance, and real estate:					
Change total assets--					
From	166,910,017	166,910,017	No change	10,982,575	63,833,112
To	163,715,119	163,715,119		10,985,773	60,635,016

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

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

Industry	Partnerships with and without net income								Coefficient of variation (Percent)[1]								
	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	Partnerships	Partners							Partnerships	Partners							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All industries	**1,073,094**	**4,950,634**	**146,010,969**	**10,108,834**	**5,770,918**	**12,097,100**	**17,074,875**	**7,737,570**	**0.1**	**1.9**	**0.5**	**0.6**	**0.6**	**0.6**	**0.6**	**0.7**	**2.2**
All nonfarm industries	**962,988**	**4,632,698**	**134,480,326**	**9,199,153**	**5,504,313**	**11,468,646**	**16,194,864**	**6,949,786**	**0.2**	**2.0**	**0.4**	**0.7**	**0.6**	**0.6**	**0.6**	**0.7**	**2.3**
Agriculture, forestry, and fishing	**123,173**	**351,062**	**12,612,792**	**982,412**	**289,052**	**653,022**	**1,034,743**	**895,644**	**2.0**	**3.1**	**4.5**	**2.9**	**3.2**	**4.0**	**4.4**	**3.7**	**4.5**
Farms, total	110,106	317,936	11,530,643	909,681	266,605	628,454	880,011	787,784	2.1	3.4	4.9	3.0	3.5	4.2	5.0	3.9	4.7
Field crop	41,383	109,361	4,083,827	382,123	95,290	236,365	317,036	653,087	3.6	3.9	7.1	5.2	5.3	7.4	7.9	5.7	10.1
Fruit, tree nut, and vegetable	12,301	53,781	1,392,531	113,098	57,928	85,505	266,804	51,436	6.4	9.8	8.9	7.5	7.5	7.7	11.0	12.4	8.9
Horticultural specialty	1,771	4,629	193,934	8,551	5,382	4,695	31,515	27,911	17.8	17.6	22.6	27.0	22.9	25.8	24.6	26.5	42.2
Livestock	52,529	144,735	5,720,865	399,305	104,486	299,439	249,315	65,698	3.2	5.8	8.2	4.3	6.0	6.2	7.6	8.2	6.6
Animal specialty	1,671	4,542	134,991	6,135	3,009	1,903	14,924	−10,656	18.1	18.8	49.9	31.9	63.1	35.9	51.3	30.1	28.0
Farms not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services	9,442	22,721	844,462	47,684	16,161	15,594	113,660	104,840	7.7	7.6	6.8	15.2	8.8	13.0	10.1	10.3	18.1
Veterinary service	1,124	2,412	153,906	3,993	3,010	3,097	26,108	55,025	19.6	19.5	17.7	19.7	18.5	27.4	18.5	19.7	92.4
Animal services, except veterinary	1,869	5,006	41,890	10,052	1,375	2,166	5,261	−16,200	17.9	17.6	20.0	28.6	34.9	29.6	34.3	48.0	25.6
Landscape and horticultural services	3,194	6,756	129,767	6,344	3,621	1,165	23,769	25,611	14.0	14.1	18.8	17.6	22.2	35.6	25.8	20.7	39.2
Other agricultural services	3,255	8,547	518,899	27,295	8,155	9,166	58,522	40,404	12.7	12.4	8.4	23.9	11.3	18.2	14.0	14.3	29.8
Forestry	1,826	6,547	108,043	9,799	3,162	4,251	17,219	1,232	17.6	33.9	16.2	20.8	18.6	23.2	22.2	22.8	26.9
Fishing, hunting, and trapping	1,799	3,858	129,644	15,248	3,124	4,723	23,853	1,788	17.6	16.7	15.9	17.9	21.5	20.6	20.7	21.5	33.1
Mining	**15,571**	**223,777**	**4,001,011**	**274,275**	**144,044**	**86,972**	**283,007**	**−499,956**	**5.6**	**8.4**	**2.1**	**2.9**	**4.4**	**3.0**	**4.6**	**2.9**	**12.7**
Metal mining	513	3,212	68,516	18,046	5,162	2,456	16,200	−70,521	32.3	33.2	7.4	6.7	9.5	7.6	16.6	36.2	10.9
Coal mining	1,169	3,491	976,379	74,371	37,868	8,959	121,569	125,910	17.7	16.6	4.4	7.4	4.6	9.6	7.5	6.2	17.8
Oil and gas extraction	12,974	213,238	2,626,571	162,486	94,353	71,372	106,456	−629,445	6.2	8.8	2.7	3.3	6.4	3.4	7.0	3.5	13.7
Nonmetallic minerals, except fuels	915	3,836	329,545	19,372	6,661	4,185	38,782	74,100	23.5	43.4	8.1	10.4	11.8	14.0	14.2	6.8	51.3
Contruction	**60,784**	**135,463**	**12,347,998**	**273,559**	**202,159**	**309,798**	**1,820,482**	**794,397**	**2.9**	**2.9**	**1.4**	**2.8**	**2.5**	**4.0**	**2.1**	**2.9**	**3.9**
General building contractors and operative builders	20,686	48,633	5,544,217	64,297	73,162	246,613	497,839	159,890	4.8	4.7	2.2	6.5	3.8	4.8	4.1	4.0	6.3
General building contractors	18,510	41,376	4,255,983	48,523	48,435	98,277	464,892	220,326	5.2	5.1	2.6	8.5	5.2	10.9	4.3	4.6	12.0
Operative builders	2,176	7,257	1,288,234	15,774	24,727	148,336	32,947	−60,436	12.2	12.0	3.7	5.6	5.4	3.6	12.1	7.5	4.9
Heavy construction contractors	3,908	9,066	3,339,589	115,134	49,590	33,163	561,698	91,941	11.0	11.3	1.7	3.4	5.4	3.9	1.9	6.4	2.4
Highway and street construction	1,563	3,489	1,026,757	30,043	16,597	9,164	185,110	49,676	16.9	16.9	3.7	9.1	6.6	7.2	3.9	7.5	14.9
Heavy construction, except highway	2,345	5,577	2,312,832	85,091	32,993	23,999	376,588	42,265	14.4	15.1	1.9	3.4	7.5	4.7	2.1	8.4	1.8
Special trade contractors	36,119	77,622	3,457,219	94,128	79,305	30,009	758,309	542,657	3.9	4.0	3.5	5.6	4.4	8.9	4.3	4.8	12.5
Plumbing, heating, and air conditioning	4,629	10,222	647,073	9,890	14,035	3,613	113,723	71,660	10.9	11.0	8.5	12.8	10.8	22.8	9.3	12.0	29.1
Painting, paper hanging, and decorating	4,511	9,339	254,032	4,526	6,358	1,274	71,360	62,965	11.7	11.8	13.3	16.8	18.1	20.7	15.0	15.4	40.5
Electrical work	2,260	4,865	390,061	5,229	9,000	2,031	104,527	41,734	15.4	15.3	9.3	15.1	11.5	19.1	11.5	16.5	39.3
Masonry, stonework, tile setting, and plastering	4,818	10,114	446,377	10,070	11,007	2,437	121,709	84,012	11.2	11.2	10.7	16.1	11.9	23.9	12.5	14.7	32.0
Carpentering and flooring	4,104	8,666	255,979	5,157	5,636	3,018	51,553	43,478	12.3	12.4	13.5	18.6	17.8	37.7	16.8	16.8	43.9
Roofing and sheet metal work	3,089	6,608	246,085	5,162	4,990	1,217	48,505	47,030	14.1	14.0	12.8	15.5	17.2	20.4	18.6	15.0	53.0
Concrete work	1,806	4,108	231,171	7,109	5,874	1,643	55,384	35,517	17.4	18.1	14.8	17.7	16.3	27.5	19.9	18.2	43.6
Water well drilling	710	1,553	105,804	5,943	2,250	1,459	11,307	22,386	26.9	26.6	22.4	25.1	22.9	45.3	30.2	22.8	0.0
Miscellaneous special trade contractors	10,192	22,147	880,637	41,042	20,155	13,317	180,241	134,075	7.6	7.7	6.5	10.3	8.7	14.8	7.6	9.5	20.2
Contractors not allocable	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)
Manufacturing	**29,326**	**74,535**	**6,842,800**	**246,837**	**140,704**	**77,939**	**1,187,583**	**341,027**	**4.2**	**4.2**	**1.8**	**2.2**	**3.0**	**2.8**	**2.8**	**2.9**	**1.9**
Food and kindred products	1,368	5,424	1,152,322	20,221	17,413	10,156	111,005	51,150	16.1	11.1	3.5	7.2	4.5	9.7	5.7	6.2	25.5
Textile mill products	597	1,452	202,973	7,652	3,983	1,189	32,232	−1,066	29.7	26.9	8.8	4.9	13.4	16.7	13.5	26.6	12.6
Apparel and other textile products	1,308	3,359	482,519	4,668	14,250	2,685	165,699	42,357	18.7	17.3	8.7	15.5	13.1	14.4	11.3	10.4	73.8
Lumber and wood products, except furniture	5,158	12,385	1,050,981	61,139	24,323	22,267	184,890	13,986	10.2	10.7	4.8	6.5	7.4	4.9	6.5	10.2	8.4
Furniture and fixtures	981	2,114	136,593	2,443	2,706	1,268	26,273	9,857	23.7	23.1	15.1	20.1	14.7	21.7	18.5	20.0	48.7
Printing, publishing, and allied industries	4,834	12,225	513,626	12,428	13,795	4,162	129,300	67,469	11.0	11.0	7.1	11.1	7.6	16.4	8.3	7.2	29.8
Chemicals and allied products	347	934	723,105	72,105	6,958	7,063	41,578	90,426	38.5	33.7	2.4	0.3	5.0	2.3	6.8	2.6	0.5
Leather and leather products	377	992	72,127	584	1,346	972	8,535	4,648	39.5	40.8	25.2	40.2	34.2	28.3	31.3	39.5	68.5
Stone, clay, and glass products	1,870	4,893	247,363	11,618	6,686	3,465	44,337	22,332	17.4	18.1	11.1	10.2	13.1	20.7	13.3	14.4	21.3
Primary metal industries	420	933	173,621	5,990	3,732	1,227	25,676	17,192	35.6	32.7	10.9	13.1	15.3	12.4	14.7	16.5	61.9
Fabricated metal products	2,340	5,573	484,273	14,037	11,273	4,000	94,862	81,580	14.9	14.1	7.8	8.3	8.6	9.3	8.9	13.1	29.4
Machinery, except electrical	2,376	5,337	515,494	10,579	9,776	8,549	125,185	67,034	15.2	14.4	7.6	11.8	11.5	5.4	7.9	12.4	6.6
Electrical and electronic equipment	947	2,721	40,003	1,332	779	(*)	(*)	4,554	25.3	28.0	26.0	37.6	31.7	(*)	(*)	30.1	50.8
Transportation equipment	248	644	69,017	1,257	1,742	722	14,607	5,659	39.9	39.9	21.7	30.3	27.5	30.5	26.4	26.3	94.2
Other manufacturing industries	6,155	15,549	978,583	20,784	21,942	9,950	179,367	−136,149	9.7	10.0	5.1	8.5	10.2	10.4	7.9	8.7	1.1
Manufacturing not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Industry	Partnerships with and without net income								Coefficient of variation (Percent)[1]								
	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	Partnerships	Partners							Partnerships	Partners							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Transportation, communication, electric, gas, and sanitary services	**17,157**	**53,091**	**2,450,574**	**349,498**	**72,278**	**155,862**	**304,921**	**—25,161**	**5.6**	**7.9**	**3.2**	**2.7**	**4.6**	**4.3**	**6.2**	**6.1**	**3.1**
Local and interurban passenger transit	1,171	2,409	45,115	3,138	1,451	811	16,901	5,155	23.4	23.5	32.4	32.0	35.9	37.2	38.9	35.1	60.5
Taxicabs	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other passenger transportation	702	1,404	29,912	2,048	1,235	(*)	12,283	3,376	29.9	29.9	37.5	40.4	41.1	(*)	43.0	46.5	81.1
Trucking and warehousing	9,789	23,420	1,154,935	93,911	44,807	60,162	176,853	70,664	7.3	7.3	5.2	6.8	6.7	9.3	8.6	9.3	13.6
Trucking, local and long distance	8,125	17,914	948,500	68,026	35,795	18,306	156,180	63,519	8.4	8.6	6.1	8.5	7.8	11.3	9.5	11.0	20.9
Public warehousing and trucking terminals	1,664	5,506	206,435	25,885	9,012	41,856	20,673	7,145	14.3	14.3	9.4	10.6	12.6	12.5	18.3	17.2	17.1
Water transportation	1,160	3,997	275,800	66,258	2,266	34,726	16,614	22,740	20.4	18.8	8.9	3.4	16.8	4.4	17.9	15.6	3.8
Air transportation	726	1,984	35,184	23,773	464	14,706	(*)	—17,207	27.9	27.6	13.9	16.9	47.2	7.7	(*)	41.7	26.5
Transportation services	1,666	5,401	452,149	46,380	3,751	17,015	32,772	—2,589	17.6	22.0	7.0	7.9	15.8	11.0	17.6	18.7	10.9
Passenger transportation arrangement	1,012	2,282	203,443	1,555	1,896	427	20,168	12,600	22.2	21.6	12.3	30.5	21.5	47.9	24.3	29.8	46.9
Freight transportation arrangement	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation services	574	2,951	215,244	44,244	1,591	15,775	6,924	—17,748	30.7	36.5	8.5	8.1	25.1	11.0	41.8	25.9	9.7
Communication	220	1,430	105,572	14,075	4,371	6,849	32,309	—4,279	35.0	26.5	10.2	19.7	16.8	33.0	11.1	14.5	43.0
Electric and gas services	1,178	11,622	298,166	94,055	11,671	19,532	9,466	—110,458	22.5	29.7	6.5	1.9	4.5	4.3	29.4	13.8	0.4
Sanitary services	1,247	2,826	83,653	7,908	3,497	2,061	19,233	10,813	21.9	21.5	18.1	17.9	20.6	21.7	22.9	21.4	31.3
Wholesale and retail trade	**193,466**	**449,210**	**45,168,485**	**463,422**	**716,513**	**274,972**	**3,317,560**	**2,658,574**	**1.4**	**1.4**	**1.2**	**1.9**	**1.6**	**2.0**	**1.7**	**1.9**	**4.7**
Wholesale trade	31,003	76,327	16,009,402	121,848	164,546	75,255	742,995	819,555	3.7	3.6	1.9	3.8	3.3	3.3	3.8	3.4	11.6
Motor vehicles and automotive equipment	2,614	6,530	624,065	6,037	8,752	3,354	45,746	57,995	13.3	12.9	7.8	13.8	13.1	14.0	9.1	13.2	41.8
Lumber and construction materials	1,357	3,647	568,270	6,886	4,534	3,869	30,455	32,245	17.9	15.0	7.4	19.7	13.7	15.6	12.5	15.0	31.6
Electrical goods	858	2,102	210,630	1,551	3,042	920	13,919	17,263	23.8	22.8	10.7	17.0	16.2	22.7	13.5	14.3	76.1
Hardware, plumbing, and heating equipment	1,119	2,593	312,359	2,369	4,463	1,557	24,678	30,259	21.6	21.2	10.9	18.9	22.3	18.7	14.8	18.7	69.6
Farm machinery and equipment	1,700	3,754	887,666	8,311	8,771	5,658	47,525	64,543	13.7	12.9	7.8	12.5	11.5	12.9	8.7	10.2	48.9
Other machinery, equipment and supplies	2,944	6,921	851,026	6,821	9,506	4,715	61,869	78 875	13.0	13.3	15.2	10.5	15.8	9.9	14.7	12.2	32.4
Other durable goods	5,365	12,864	2,253,290	21,247	21,837	12,825	121,669	150,192	9.5	9.3	3.1	8.5	5.6	6.7	8.1	6.6	27.6
Drugs, chemicals, and allied products	921	2,230	146,931	1,292	2,358	641	6,323	14,598	25.1	24.3	14.5	29.5	14.6	24.6	20.7	23.3	79.1
Apparel, piece goods, and notions	1,451	3,429	430,646	1,160	2,870	3,074	21,374	21,686	18.6	18.1	7.8	16.6	13.9	11.4	12.1	12.7	41.1
Groceries and related products	3,532	9,332	2,926,715	16,607	21,051	6,865	152,762	123,293	10.2	9.1	2.5	5.4	8.3	5.1	4.6	6.1	20.8
Farm-product raw materials	2,171	6,268	3,523,356	19,035	10,825	18,970	70,953	62,491	12.7	12.7	1.6	8.6	6.6	9.0	5.3	6.4	30.2
Alcoholic beverages	662	1,539	843,391	6,872	17,851	1,623	51,332	40,525	23.2	20.5	26.1	39.5	12.5	22.1	42.5	42.6	38.0
Other nondurable goods	6,147	14,794	2,419,022	21,337	48,440	10,912	93,398	123,927	8.4	8.3	3.5	6.2	7.7	7.4	6.1	6.5	35.6
Wholesalers not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	162,289	372,524	29,133,499	341,367	551,540	199,554	2,572,260	1,836,270	1.6	1.6	1.6	2.2	1.8	2.5	1.9	2.4	5.1
Building materials, hardware, garden supply, and mobile home dealers	9,110	23,057	2,060,527	26,685	43,131	19,952	178,450	169,201	7.0	7.2	4.5	6.6	6.6	7.8	5.5	6.2	21.4
Building materials and supply stores	2,903	7,881	1,054,078	14,434	20,961	7,273	100,398	83,850	11.2	10.8	6.4	8.2	9.8	10.3	7.3	8.9	38.1
Hardware stores	4,205	10,240	683,698	6,362	16,982	5,036	58,965	67,667	10.7	11.2	8.0	11.4	10.8	13.7	9.2	10.3	36.7
Retail nurseries and garden supply stores	1,281	3,143	147,889	2,127	2,273	1,009	11,919	13,615	20.9	22.9	18.3	26.4	22.7	28.4	29.6	24.4	43.4
Mobile home dealers	721	1,793	174,862	3,762	2,915	6,634	7,168	4,069	22.2	24.2	14.1	25.1	20.0	17.5	18.4	18.6	25.5
General merchandise stores	3,601	8,890	1,009,328	11,006	15,245	5,573	88,717	84,697	11.5	11.4	27.7	21.5	23.8	13.6	32.2	40.8	28.7
Variety stores	1,026	2,498	134,705	1,949	2,322	1,536	14,539	5,304	22.8	24.0	16.9	18.4	18.8	25.6	17.3	33.8	45.9
Other general merchandise stores	2,575	6,392	874,623	9,057	12,923	4,037	74,178	79,393	13.3	12.8	31.9	25.8	27.8	16.1	38.4	44.7	33.5
Food stores	22,070	49,457	6,298,968	53,661	80,031	22,281	404,413	263,913	4.5	4.5	4.0	6.5	4.0	9.6	4.6	3.9	14.1
Grocery stores	14,991	33,853	5,179,301	38,982	60,980	17,672	294,781	205,541	5.3	5.3	4.7	8.2	4.2	11.3	5.4	4.3	20.1
Meat and fish markets and freezer provisioners	2,340	5,049	435,351	3,307	4,168	618	22,731	21,575	14.4	14.5	9.9	12.6	16.3	24.5	11.9	13.7	37.0
Fruit stores and vegetable markets	747	1,702	136,545	1,125	2,414	184	7,817	5,575	25.7	26.6	18.6	19.5	31.1	47.5	21.6	27.5	61.5
Candy, nut, and confectionery stores	555	1,173	74,828	886	916	161	5,918	3,738	31.9	30.5	21.9	29.7	30.3	42.3	27.5	25.0	60.3
Retail bakeries	1,084	2,456	161,975	3,947	5,118	1,347	42,002	15,695	22.3	21.9	18.4	24.3	23.3	39.1	19.6	22.6	53.2
Other food stores	2,353	5,224	310,968	5,414	8,435	2,299	31,164	11,789	15.7	16.2	13.0	17.5	16.1	24.6	14.6	21.7	31.6
Automotive dealers and service stations	27,629	59,752	7,582,168	53,971	102,368	50,888	433,755	363,096	3.9	3.9	2.2	4.7	3.8	4.5	3.0	3.6	12.4
New and used car dealers	2,826	6,702	2,461,236	12,971	19,674	25,821	149,626	60,626	9.3	9.1	3.2	8.7	4.3	4.0	4.5	5.8	15.8
Used car dealers	2,827	5,999	553,673	1,700	4,852	3,673	17,778	33,060	13.3	13.5	8.8	15.6	16.9	13.3	19.6	14.7	48.3
Auto and home supply stores	3,747	8,338	636,985	6,103	10,945	4,543	61,967	54,429	11.1	11.4	7.8	9.6	10.3	14.2	9.8	9.9	36.6
Gasoline service stations	16,100	34,203	3,615,399	29,290	63,232	12,091	187,857	204,464	5.2	5.2	3.6	6.8	5.6	14.4	4.5	5.1	15.4
Other aircraft, marine, and automotive dealers	2,129	4,510	314,875	3,907	3,665	4,760	16,527	10,517	15.5	15.5	11.4	23.9	14.5	15.2	20.8	19.1	33.7
Apparel and accessory stores	13,034	29,527	1,346,581	13,441	26,849	9,109	131,090	132,311	6.5	6.4	5.5	12.2	7.4	11.5	6.8	7.5	16.8
Men's and boys' clothing and furnishings stores	1,655	4,467	279,283	2,137	5,266	1,850	24,724	31,052	16.3	15.1	11.7	17.0	13.8	25.9	13.9	16.6	39.6
Women's ready-to-wear stores	3,453	7,636	358,910	3,547	7,270	2,058	34,111	35,348	12.8	12.7	11.1	14.6	13.4	22.2	12.9	14.1	32.5
Women's accessory and specialty stores	757	1,581	16,750	178	370	(*)	1,674	517	29.0	29.3	27.9	36.9	36.2	(*)	33.3	37.7	64.1
Family clothing stores	1,814	4,247	237,195	2,200	4,555	2,045	22,453	20,972	17.3	16.9	13.2	16.8	16.5	28.1	14.2	21.5	35.8
Shoe stores	2,021	4,913	260,973	1,985	5,803	1,850	26,262	28,512	16.5	16.5	13.8	17.9	21.7	23.7	14.8	17.1	41.3
Furriers and fur shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other apparel and accessory stores	3,032	6,479	177,233	3,376	3,498	1,160	17,732	13,983	14.2	14.1	14.3	42.3	17.0	30.7	18.8	16.6	38.9

Footnotes at end of table.

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

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

Industry	Partnerships with and without net income								Coefficient of variation (Percent)[1]								
	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	Partnerships	Partners							Partnerships	Partners							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Wholesale and retail trade—Continued																	
Retail trade—Continued																	
Furniture and home furnishings stores	11,049	25,368	1,720,168	17,234	29,655	12,136	135,390	136,382	6.9	7.1	6.3	7.9	7.4	10.0	6.5	7.5	15.5
Furniture stores	3,857	8,652	872,404	8,185	14,836	5,650	72,468	68,732	11.2	10.8	8.3	10.8	10.0	13.0	7.8	10.6	25.1
Home furnishings, except appliances	2,455	5,397	212,390	2,400	3,691	1,671	19,500	18,131	15.4	15.4	14.8	19.2	19.3	24.0	21.8	19.3	36.1
Household appliance stores	1,039	2,444	263,182	2,149	3,889	2,125	15,470	16,606	21.7	21.7	24.6	29.5	18.8	34.0	17.5	22.0	22.2
Radio, television, and music stores	3,698	8,875	372,192	4,500	7,239	2,690	27,952	32,913	12.5	13.7	11.1	15.1	17.6	18.7	16.3	15.7	28.3
Eating and drinking places	32,406	79,703	3,877,956	95,996	150,277	43,727	779,484	274,998	4.0	4.1	3.3	4.6	3.9	6.1	3.6	4.5	11.2
Eating places	23,018	59,318	3,254,804	76,489	120,715	35,091	698,914	224,089	4.7	4.8	3.6	5.0	4.2	6.5	3.9	4.8	12.9
Drinking places	9,388	20,385	623,152	19,507	29,562	8,636	80,570	50,909	8.0	8.1	8.4	11.4	9.9	16.4	10.6	11.6	21.5
Miscellaneous retail stores	43,323	96,636	5,237,616	69,364	103,962	35,888	420,961	411,725	3.5	3.6	2.7	4.8	4.8	5.9	4.0	4.2	10.4
Drug stores and proprietary stores	3,814	8,836	1,304,400	10,856	20,662	4,356	135,739	85,788	10.3	10.4	4.8	6.7	8.1	11.3	5.5	7.9	34.6
Liquor stores	4,198	9,291	1,006,656	8,796	20,616	5,904	54,830	58,614	9.4	9.5	6.4	9.2	9.3	12.2	14.8	8.2	30.2
Used merchandise stores	4,302	9,717	252,282	4,179	6,149	2,673	17,318	30,018	11.8	12.0	13.6	19.2	26.8	34.2	23.4	18.3	33.3
Sporting goods and bicycle shops	3,833	8,409	363,102	3,689	7,249	4,651	24,865	22,286	12.5	12.5	12.9	16.1	16.5	20.1	26.3	17.4	33.1
Book stores	1,081	2,443	71,409	1,141	860	574	6,220	−368	24.2	25.2	25.9	43.8	26.1	37.4	36.9	36.6	55.1
Stationery stores	542	1,328	68,009	753	1,258	1,026	7,485	6,822	32.7	33.8	26.0	27.7	26.6	30.2	20.6	50.4	70.1
Jewelry stores	2,457	5,242	225,771	2,013	3,431	1,517	17,462	43,572	15.1	15.2	13.1	17.9	14.7	21.8	14.5	17.0	42.4
Hobby, toy, and game shops	1,162	2,694	81,201	868	1,115	282	5,778	10,550	22.9	23.0	23.0	27.9	27.9	64.3	28.3	44.1	45.0
Camera and photographic supply stores	596	1,542	68,801	1,126	926	217	4,153	6,338	31.6	37.5	23.6	53.5	38.3	33.6	28.0	32.3	60.1
Gift, novelty, and souvenir shops	4,299	8,978	170,936	3,073	4,496	1,023	12,942	20,386	12.0	12.2	15.4	20.4	23.4	27.2	20.0	23.9	30.4
Luggage and leather goods stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sewing, needlework, and piece goods stores	1,768	3,811	69,532	931	1,339	744	5,818	7,799	18.8	19.2	21.4	30.1	26.5	31.7	32.9	30.8	45.5
Mail order houses	644	1,396	209,010	1,327	3,198	(*)	16,505	18,075	30.9	30.5	7.7	5.7	4.6	(*)	7.8	7.4	22.6
Merchandising machine operators	1,803	4,321	243,400	14,196	10,209	2,777	16,058	17,830	17.4	18.8	14.9	16.8	29.0	23.4	17.4	20.7	44.5
Direct selling organizations	1,191	2,612	63,222	397	1,026	(*)	6,599	9,898	23.0	23.2	28.3	45.9	38.6	(*)	47.0	31.5	66.8
Fuel and ice dealers	737	1,671	267,959	4,319	4,941	1,206	16,342	14,034	21.5	19.6	12.0	17.1	17.4	23.1	17.0	15.8	69.6
Florists	2,572	5,568	177,515	3,506	5,029	1,534	24,560	13,389	15.3	15.2	15.6	20.7	17.7	24.8	17.4	19.6	29.5
Cigar stores and stands	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other miscellaneous retail stores	7,752	17,414	557,576	7,857	10,368	4,424	45,075	42,983	8.7	9.7	9.2	12.8	13.4	23.1	13.5	14.9	19.0
Retail trade not allocable	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**434,357**	**2,993,829**	**32,405,970**	**5,570,594**	**3,318,595**	**9,512,919**	**1,767,912**	**−3,651,802**	**0.8**	**3.1**	**0.6**	**0.8**	**0.9**	**0.7**	**1.9**	**1.3**	**2.4**
Finance	106,595	1,422,954	6,002,111	114,014	157,504	822,316	503,238	143,028	2.0	6.4	1.2	14.9	3.0	2.0	2.5	2.3	5.8
Banking and miscellaneous finance	169	934	60,079	(*)	(*)	(*)	(*)	14,935	56.3	40.6	8.2	(*)	(*)	(*)	(*)	10.6	0.0
Credit agencies other than banks	1,759	11,590	115,150	5,345	3,122	24,243	10,977	16,163	16.2	34.8	9.1	68.0	14.2	10.2	18.5	15.8	38.3
Security, commodity brokers, and services	2,249	23,795	3,442,768	10,219	55,536	257,307	429,380	233,728	13.0	17.6	0.7	6.2	2.7	0.5	1.6	4.7	12.8
Security underwriting syndicates	322	4,268	674,287	(*)	(*)	(*)	(*)	19,565	9.1	16.9	1.9	(*)	(*)	(*)	(*)	30.8	41.4
Security brokers and dealers, except underwriting syndicates	1,447	14,265	2,633,113	8,904	52,009	251,906	404,504	176,651	17.1	24.4	0.7	6.1	2.8	0.3	1.4	4.4	13.5
Commodity contracts brokers; exchanges; and services	480	5,262	135,368	1,269	2,889	3,989	18,098	37,512	31.7	42.0	6.6	25.1	8.6	5.6	8.4	11.4	50.5
Holding and investment companies	102,418	1,386,635	2,384,114	97,541	96,528	533,332	44,240	−121,818	2.1	6.6	2.9	17.0	4.6	3.0	23.1	2.6	6.0
Investment clubs	17,152	203,941	35,883	115	548	4,533	(*)	−12,141	6.0	6.9	21.3	50.1	23.5	17.3	(*)	27.0	57.3
Common trust funds	2,559	505,353	776,750	(*)	2,466	1,666	(*)	699,375	11.6	16.9	3.9	(*)	47.5	19.4	(*)	3.9	47.7
Other holding and investment companies	82,707	677,341	1,571,481	96,343	93,514	527,133	43,644	−809,052	2.3	4.6	4.0	17.2	4.6	3.1	23.4	3.7	6.0
Insurance agents, brokers, and service	6,884	21,159	1,671,594	9,753	19,785	6,845	158,385	203,686	8.7	8.0	3.0	10.8	5.0	15.9	6.6	6.4	3.9
Real estate	320,878	1,549,716	24,732,265	5,446,827	3,141,306	8,683,758	1,106,289	−3,998,516	0.9	1.1	0.8	0.8	1.0	0.7	2.6	1.8	2.7
Operators and lessors of buildings	260,635	1,246,305	20,857,543	5,308,332	2,965,782	7,903,839	895,441	−3,620,350	1.1	1.2	0.8	0.6	1.0	0.8	2.1	1.9	2.7
Lessors, other than buildings	32,349	173,300	527,156	59,480	64,825	159,784	18,155	32,977	3.9	4.9	6.3	7.6	5.5	4.9	30.8	7.9	5.6
Real estate agents, brokers, and managers	15,901	70,229	1,103,310	47,628	39,186	202,682	81,419	−72,228	5.4	6.6	5.4	6.0	5.6	10.6	14.2	9.5	10.4
Title abstract companies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Subdividers and developers except cemeteries	11,381	57,594	2,191,763	29,716	70,430	413,212	104,102	−347,317	5.6	6.8	3.4	6.2	5.6	4.2	17.7	6.5	15.8
Cemetery subdividers and developers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Combined real estate, insurance, loans law offices	223	632	16,216	(*)	(*)	(*)	(*)	4,813	44.9	43.3	34.2	(*)	(*)	(*)	(*)	50.1	86.6

Footnotes at end of table.

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

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

Industry	Partnerships with and without net income								Coefficient of variation (Percent)[1]								
	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	Partnerships	Partners							Partnerships	Partners							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Services	198,956	668,858	30,167,328	1,947,835	887,323	1,025,490	7,357,778	7,223,090	1.4	3.0	0.9	2.3	1.2	1.9	1.0	1.3	4.9
Hotels and other lodging places	14,434	70,081	2,841,136	360,819	202,439	440,935	663,919	−211,407	5.2	6.2	2.9	3.5	3.3	2.9	3.3	5.6	4.2
Hotels	1,603	13,125	990,077	104,424	73,310	152,516	278,909	−90,048	14.2	17.2	3.5	4.8	4.7	3.8	3.7	6.8	5.9
Motels, motor hotels, and tourist courts	7,003	35,353	1,533,327	195,078	101,860	229,407	348,374	−106,641	6.9	7.4	4.5	5.3	5.0	4.5	5.4	8.3	6.6
Sporting and recreational camps	606	1,386	25,281	3,227	1,914	2,707	4,261	−3,690	29.7	30.3	38.4	29.3	36.8	23.6	42.4	50.2	27.2
Trailering parks and camp sites	3,275	13,535	198,163	44,882	16,688	43,703	14,542	−8,630	11.9	14.9	12.5	10.7	13.4	11.1	15.1	24.1	14.9
Other lodging places	1,947	6,682	94,288	13,208	8,667	12,600	17,833	−2,398	17.0	26.9	14.5	14.5	14.6	16.1	17.5	32.9	17.6
Personal services	24,099	53,869	1,170,098	56,568	36,104	15,168	266,511	212,635	5.0	5.6	5.9	7.2	7.2	10.3	8.0	7.3	13.6
Coin-operated laundries and dry cleaning	2,957	6,474	104,978	13,829	3,453	5,133	14,046	9,875	14.4	14.7	16.0	16.4	19.9	20.3	23.9	23.4	33.0
Other laundry, cleaning, and garment services	5,206	12,909	336,109	15,789	11,868	4,533	97,963	46,055	10.9	14.7	11.7	14.9	13.7	20.9	13.7	14.2	32.2
Photographic studios, portrait	1,447	3,110	52,380	2,809	1,395	952	7,968	13,280	21.0	21.2	30.7	27.4	37.2	38.8	38.0	44.4	39.2
Beauty shops	8,033	17,145	249,492	6,341	8,675	1,184	86,478	40,967	8.9	9.5	12.6	13.3	16.6	22.2	15.5	15.2	23.5
Barber shops	2,170	4,540	77,671	1,910	1,787	448	13,881	27,749	17.4	17.6	21.7	25.8	30.8	49.4	36.2	23.6	87.2
Shoe repair and hat cleaning shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Funeral service and crematories	1,982	4,596	281,962	13,537	7,416	2,231	35,879	59,108	15.2	14.8	12.7	14.6	12.8	19.5	17.7	14.7	36.7
Miscellaneous personal services	1,829	4,136	55,233	2,243	1,120	627	8,126	11,275	18.5	18.8	23.7	33.5	27.9	31.4	29.4	24.8	42.5
Business services	28,127	87,694	2,172,581	807,339	47,870	284,905	305,271	−102,373	4.4	5.2	3.5	3.2	5.3	4.4	6.1	5.4	3.8
Advertising	1,832	4,340	220,585	7,923	3,976	3,411	43,722	16,778	17.9	17.0	11.6	22.1	16.3	32.6	12.3	16.0	31.2
Services to buildings	3,025	6,331	136,383	3,530	4,593	959	50,952	22,937	14.5	14.4	15.1	20.8	17.2	25.1	18.1	20.6	50.7
Computer and data processing services	858	3,298	72,956	60,058	1,244	14,123	6,183	−36,299	24.9	21.9	15.2	17.1	37.0	14.3	37.4	39.7	20.6
Management and public relations	3,312	10,144	234,169	3,326	5,314	12,855	54,390	71,126	13.2	16.9	10.6	19.3	13.1	34.5	10.6	13.8	44.7
Equipment rental and leasing	9,513	38,527	869,320	710,758	17,329	238,509	31,170	−270,234	7.1	8.3	4.5	3.4	9.9	4.7	21.1	8.1	3.8
Other business services	9,587	25,054	639,168	21,744	15,414	15,048	118,854	93,319	7.8	10.0	8.0	8.9	8.9	14.7	10.5	10.7	8.7
Automobile repair and services	20,817	46,191	1,427,862	79,538	40,320	28,299	198,488	199,055	5.3	5.3	5.7	9.4	6.9	9.8	7.8	7.1	18.7
Automotive rentals, without drivers	1,955	5,461	122,251	44,673	4,212	9,747	14,302	9,439	16.6	16.7	15.3	15.4	17.5	16.9	26.4	25.8	33.5
Automobile parking	569	1,691	55,815	1,737	5,324	4,965	10,729	−861	29.5	27.2	22.9	24.8	24.0	32.9	30.5	24.1	53.9
Automotive top and body repair shops	3,829	7,919	288,347	5,507	7,840	2,027	47,872	60,485	12.6	12.6	13.9	15.9	16.6	22.6	17.8	15.8	59.5
General automotive repair shops	8,317	17,796	540,569	11,179	12,057	3,754	66,935	87,165	8.5	8.6	9.2	13.2	12.3	22.4	13.6	10.9	26.4
Other automotive repair shops	3,202	7,089	220,470	4,493	4,774	1,689	33,700	33,410	13.9	13.7	15.4	18.8	16.0	25.0	18.2	18.6	50.5
Automotive services, except repair	2,945	6,235	200,410	11,949	6,113	6,117	24,950	9,417	14.1	13.9	15.1	17.8	17.8	18.3	19.3	19.9	31.2
Miscellaneous repair services	11,111	24,007	556,503	15,912	13,529	4,712	81,849	99,032	7.5	7.6	9.2	13.0	11.0	22.0	13.1	11.5	19.5
Radio and TV repair shops	2,161	4,683	111,434	3,823	3,443	1,936	16,039	19,923	17.1	17.1	19.4	31.4	23.7	46.7	37.8	23.5	45.3
Electrical repair shops, except radio and TV	1,429	3,245	87,495	2,034	1,415	427	13,996	13,095	20.7	21.1	21.9	32.9	22.9	31.9	24.4	34.0	52.7
Reupholstery and furniture repair	1,763	3,610	45,969	1,140	1,069	338	3,374	10,838	19.1	19.1	22.5	24.4	33.1	33.6	38.4	31.4	51.4
Other miscellaneous repair shops	5,758	12,469	311,605	8,915	7,602	2,011	48,440	55,176	10.4	10.6	13.2	17.2	15.2	24.0	16.8	15.8	26.3
Motion pictures	2,279	16,843	506,811	245,092	10,029	17,900	51,992	−367,924	13.1	10.2	5.3	12.7	10.5	16.3	24.6	11.2	20.1
Motion picture production, distribution, and services	1,535	14,403	349,290	235,484	2,999	13,447	25,637	−378,980	15.4	11.4	5.3	13.2	9.1	20.6	48.6	13.8	20.3
Motion picture theaters	744	2,440	159,521	9,608	7,030	4,453	26,355	11,056	24.6	20.4	12.3	15.3	14.5	20.7	11.3	19.1	34.6
Amusement and recreation services, except motion pictures	13,938	70,781	1,099,133	97,415	43,941	53,941	262,387	26,113	6.4	20.0	4.8	8.1	5.7	6.3	6.4	8.8	9.4
Producers, orchestras, and entertainers	2,877	28,470	180,073	5,578	3,838	1,587	34,511	27,624	14.8	47.5	15.0	29.5	19.6	36.7	17.2	22.5	28.0
Billiard and pool establishments	555	1,137	16,655	1,065	(*)	(*)	(*)	632	33.7	33.1	37.6	50.4	(*)	(*)	(*)	44.0	64.9
Bowling alleys	686	1,926	106,333	7,622	6,172	3,504	25,293	11,666	25.1	24.3	20.2	20.5	18.9	25.7	20.9	20.4	43.6
Other amusement and recreation services	9,820	39,248	796,072	83,150	33,210	48,547	199,500	−13,809	7.7	10.9	5.0	9.1	6.2	6.6	7.3	10.5	10.0
Medical and health services	17,492	60,886	5,410,602	71,128	136,867	58,045	1,322,838	1,945,293	4.7	7.6	2.4	4.1	3.5	5.8	2.6	3.2	12.4
Offices of physicians	9,410	37,209	3,295,601	23,405	56,081	9,196	645,013	1,556,022	5.9	11.7	2.9	6.1	4.9	14.4	2.8	3.6	45.4
Offices of dentists	2,241	4,863	367,271	11,150	7,602	4,332	71,072	145,917	14.3	13.4	11.5	14.0	11.8	18.2	11.2	12.5	50.9
Offices of osteopathic physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of optometrists	1,437	3,307	238,044	3,679	3,672	677	39,254	69,983	18.7	18.6	15.7	23.2	20.1	31.5	20.0	17.9	58.8
Registered and practical nurses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nursing and personal care facilities	1,034	4,806	658,007	19,974	43,949	32,063	293,556	9,240	15.7	14.2	7.7	8.0	7.8	9.1	8.0	11.2	18.6
Hospitals	121	1,775	400,511	7,380	15,341	9,340	172,978	19,212	16.6	7.6	5.5	5.6	5.3	5.3	5.7	12.3	16.7
Medical laboratories	638	2,473	152,481	1,816	3,153	579	29,677	55,694	27.9	27.6	14.9	24.5	30.9	40.8	19.1	19.6	76.5
Dental laboratories	923	2,079	74,002	943	1,715	(*)	16,836	17,564	25.9	26.1	25.5	29.2	29.4	(*)	33.1	32.6	61.0
Other medical and health services	1,095	3,150	178,137	2,240	4,588	1,593	48,788	43,360	22.1	18.7	13.0	26.8	16.2	39.4	16.9	18.0	49.9
Legal services	25,474	94,171	7,991,476	98,740	173,800	24,032	1,784,576	3,973,914	4.1	3.7	2.1	3.0	2.2	7.7	2.0	2.2	31.1
Educational services	3,084	7,211	113,641	4,176	4,324	2,778	39,911	6,213	14.3	14.6	17.7	21.0	19.5	26.7	22.8	27.5	32.6
Engineering and architectural services	6,278	16,130	1,696,319	16,449	36,737	7,921	560,667	280,348	9.1	8.6	4.2	8.3	4.5	13.7	4.0	6.4	19.8
Accounting, auditing, and bookkeeping services	10,967	39,753	4,214,805	52,188	115,015	23,545	1,669,784	1,132,738	6.5	4.7	2.3	4.0	2.3	4.8	1.9	3.0	21.9
Certified public accountants	7,563	31,392	3,971,526	47,330	108,957	21,977	1,594,516	1,071,341	7.5	4.7	2.3	3.9	2.3	4.8	1.9	3.0	30.6
Other accounting, auditing, and bookkeeping services	3,404	8,361	243,279	4,858	6,058	1,568	75,268	61,397	13.1	14.0	13.3	18.9	15.9	25.8	16.3	17.2	29.0
Other services	20,856	81,241	964,361	42,471	26,348	63,309	149,585	30,253	5.2	13.5	6.3	24.5	7.8	9.7	8.5	9.9	13.8
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

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

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

Industry	Partnerships without net income								Coefficient of variation (Percent)[1]						
	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll
	Partnerships	Partners							Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industries	**661,134**	**2,823,089**	**113,023,141**	**3,682,012**	**3,157,021**	**3,362,985**	**13,550,726**	**22,431,931**	**0.5**	**3.1**	**0.6**	**0.9**	**0.9**	**1.1**	**0.7**
All nonfarm industries	**595,015**	**2,651,888**	**104,309,368**	**3,126,627**	**2,978,318**	**3,079,093**	**12,974,776**	**20,642,049**	**0.6**	**3.3**	**0.5**	**0.9**	**0.9**	**1.1**	**0.7**
Agriculture, forestry, and fishing	**74,143**	**191,631**	**9,604,532**	**591,800**	**194,257**	**295,479**	**692,389**	**1,953,836**	**2.6**	**3.4**	**5.5**	**3.8**	**4.1**	**6.3**	**5.6**
Farms, total	66,119	171,201	8,713,773	553,385	178,703	283,892	575,950	1,789,882	2.8	3.5	6.0	4.0	4.4	6.6	6.4
Field crop	29,211	75,523	3,391,397	274,614	77,334	136,497	236,018	905,883	4.4	4.7	7.8	6.4	6.2	8.9	9.9
Fruit, tree nut, and vegetable	6,412	20,907	1,093,958	57,738	35,876	28,594	185,827	241,275	9.1	16.3	10.5	11.0	10.7	13.1	13.8
Horticultural specialty	985	2,735	187,727	7,838	4,802	1,392	30,486	42,555	22.9	22.9	23.3	29.2	25.6	28.1	25.6
Livestock	29,118	71,231	3,994,936	212,238	60,135	117,269	121,502	594,432	4.4	5.0	10.9	5.8	8.3	11.8	8.6
Animal specialty	376	771	41,548	(*)	(*)	(*)	(*)	4,268	39.9	39.3	18.5	(*)	(*)	(*)	(*)
Farms not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services	6,108	14,180	740,175	25,641	12,433	8,717	95,644	143,609	9.5	9.3	7.4	12.4	9.8	14.0	11.4
Veterinary service	1,041	2,246	152,307	3,723	2,908	2,767	25,310	55,839	20.2	20.1	17.9	20.1	18.9	28.4	18.9
Animal services, except veterinary	554	1,108	22,521	(*)	(*)	(*)	(*)	5,330	33.9	33.9	29.6	(*)	(*)	(*)	(*)
Landscape and horticultural services	2,294	4,822	112,017	5,092	2,691	624	18,660	27,982	16.6	16.7	21.1	20.6	27.1	27.0	31.4
Other agricultural services	2,219	6,004	453,330	15,852	6,448	5,084	49,103	54,458	15.2	14.5	9.1	18.0	12.2	17.6	15.8
Forestry	964	4,227	64,048	5,695	1,691	1,030	9,288	10,261	24.1	50.7	21.2	26.9	27.5	36.1	29.8
Fishing, hunting, and trapping	952	2,023	86,536	7,079	1,430	1,840	11,507	10,084	23.7	22.7	19.8	24.4	23.4	31.7	27.1
Mining	**8,475**	**143,334**	**3,345,879**	**183,684**	**91,811**	**49,930**	**206,443**	**1,289,923**	**7.6**	**11.6**	**2.4**	**3.3**	**4.6**	**3.0**	**4.8**
Metal mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Coal mining	670	1,837	843,229	54,236	27,070	5,473	94,128	169,883	21.0	20.3	4.3	7.6	3.7	11.8	6.9
Oil and gas extraction	7,214	139,677	2,186,479	112,031	59,121	41,183	79,182	1,027,239	8.4	11.9	3.1	3.6	6.9	3.1	7.5
Nonmetallic minerals, except fuels	507	1,270	302,092	15,397	5,598	2,567	31,195	90,145	30.3	27.7	8.6	12.8	12.6	20.0	15.7
Contruction	**45,076**	**98,763**	**9,394,089**	**165,479**	**139,965**	**100,917**	**1,416,950**	**1,245,240**	**3.4**	**3.4**	**1.7**	**3.9**	**3.2**	**4.0**	**2.5**
General building contractors and operative builders	13,235	29,777	4,035,890	36,164	40,968	68,221	388,057	422,142	6.0	5.9	2.6	8.1	4.5	4.9	4.5
General building contractors	12,039	26,415	3,292,039	31,476	33,075	32,261	371,940	347,126	6.4	6.3	3.0	9.1	5.4	7.9	4.6
Operative builders	1,196	3,362	743,851	4,688	7,894	35,960	16,117	75,016	17.5	16.7	5.2	10.5	7.1	6.0	18.9
Heavy construction contractors	2,343	5,539	2,329,953	52,182	30,852	10,908	378,182	239,938	13.6	13.9	2.2	6.3	8.4	8.8	2.3
Highway and street construction	961	2,208	845,791	24,465	13,769	6,484	154,009	67,115	20.2	20.1	3.9	9.2	6.5	7.9	3.8
Heavy construction, except highway	1,382	3,331	1,484,162	27,717	17,083	4,424	224,173	172,823	18.4	19.0	2.6	8.8	14.2	18.4	2.9
Special trade contractors	29,431	63,313	3,026,989	77,133	68,042	21,775	650,711	583,101	4.4	4.4	3.7	6.1	4.8	9.5	4.6
Plumbing, heating, and air conditioning	3,962	8,670	552,734	8,768	12,361	2,763	93,297	79,980	11.8	11.7	9.2	13.6	11.8	20.5	10.3
Painting, paper hanging, and decorating	3,960	8,237	241,602	4,297	6,112	1,252	68,616	63,396	12.5	12.6	13.8	17.5	18.7	21.0	15.5
Electrical work	1,803	3,942	335,391	4,227	7,650	1,356	84,435	45,114	17.1	16.9	10.2	15.9	12.1	16.9	12.4
Masonry, stonework, tile setting, and plastering	4,027	8,448	399,244	9,046	9,510	2,168	105,776	89,437	12.2	12.3	11.4	17.3	12.8	26.4	13.6
Carpentering and flooring	3,475	7,397	234,945	4,522	5,291	2,694	47,801	45,325	13.9	13.5	14.5	20.0	18.8	41.7	17.8
Roofing and sheet metal work	2,669	5,767	228,035	4,664	4,692	985	45,707	48,558	15.1	15.1	13.4	16.7	18.0	24.1	19.5
Concrete work	1,437	3,304	197,193	6,280	5,078	1,547	46,257	36,903	19.3	20.2	16.0	19.4	17.9	29.0	21.4
Water well drilling	710	1,553	105,804	5,943	2,250	1,459	11,307	22,386	26.9	26.6	22.4	25.1	22.9	45.3	30.2
Miscellaneous special trade contractors	7,388	15,995	732,041	29,386	15,098	7,551	147,515	152,002	8.9	9.0	7.1	12.1	9.7	16.8	8.5
Contractors not allocable	(*)	(*)	(*)	—	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)	—
Manufacturing	**20,479**	**50,286**	**5,443,038**	**143,492**	**108,916**	**42,212**	**889,861**	**799,954**	**5.0**	**4.7**	**2.1**	**3.0**	**3.5**	**3.6**	**3.5**
Food and kindred products	1,095	3,881	1,031,448	15,464	15,178	6,065	95,933	65,054	17.8	11.2	3.7	7.6	4.6	5.0	6.0
Textile mill products	414	927	122,211	1,513	2,199	658	19,374	10,427	36.1	32.6	11.2	10.8	16.7	8.7	17.6
Apparel and other textile products	1,083	2,907	459,444	4,139	12,704	2,372	150,325	44,029	19.9	18.3	9.0	16.3	13.7	15.0	11.9
Lumber and wood products, except furniture	3,653	8,333	574,830	26,920	14,163	6,944	100,781	73,175	12.0	11.9	8.0	11.3	11.0	14.2	11.3
Furniture and fixtures	541	1,205	107,107	1,463	2,136	968	20,491	12,106	30.6	30.2	16.4	24.1	15.6	25.3	18.2
Printing, publishing, and allied industries	3,429	8,659	442,200	10,102	12,107	2,889	106,914	81,753	13.0	12.9	7.5	12.4	8.1	18.7	8.9
Chemicals and allied products	275	787	616,530	40,612	5,909	7,015	35,465	150,269	42.2	36.3	2.8	0.5	5.9	2.3	7.9
Leather and leather products	293	672	61,100	(*)	885	(*)	(*)	5,116	45.4	45.2	27.3	(*)	39.0	(*)	(*)
Stone, clay, and glass products	924	2,095	219,689	8,293	5,764	2,137	36,084	30,375	23.1	21.8	12.3	13.7	14.8	21.8	15.0
Primary metal industries	351	795	149,068	4,771	3,345	653	22,354	20,018	38.2	34.6	12.7	16.5	17.1	23.4	16.9
Fabricated metal products	1,876	4,486	409,750	7,559	9,008	2,665	79,922	86,841	16.4	15.2	8.9	12.0	8.9	11.4	10.1
Machinery, except electrical	1,746	3,861	367,375	8,312	7,586	2,134	81,030	84,726	17.3	16.1	10.5	14.0	13.8	17.1	12.0
Electrical and electronic equipment	592	1,462	37,359	397	652	(*)	(*)	7,567	31.8	33.4	27.5	37.2	34.0	(*)	(*)
Transportation equipment	239	626	64,499	1,257	1,719	702	14,487	5,987	41.2	40.9	22.2	30.3	27.9	31.2	26.6
Other manufacturing industries	3,968	9,590	778,428	12,184	15,561	6,136	114,885	122,511	11.9	11.9	6.2	12.0	13.9	6.5	11.7
Manufacturing not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Industry	Partnerships with net income								Coefficient of variation (Percent)[1]						
	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll
	Partnerships	Partners							Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Industry															
Transportation, communication, electric, gas, and sanitary services	**11,053**	**34,194**	**1,896,448**	**108,702**	**45,694**	**41,133**	**247,697**	**299,295**	**7.0**	**10.5**	**3.7**	**5.4**	**6.1**	**8.3**	**6.6**
Local and interurban passenger transit	954	1,975	43,504	2,433	1,421	665	16,542	5,779	26.0	26.2	33.5	37.6	36.7	42.5	39.6
Taxicabs	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other passenger transportation	619	1,238	28,577	1,483	1,219	(*)	(*)	3,645	32.1	32.1	39.1	48.7	41.7	(*)	(*)
Trucking and warehousing	6,237	14,508	888,450	61,839	32,246	25,714	138,877	109,125	9.2	9.4	5.9	8.3	7.8	11.8	8.8
Trucking, local and long distance	5,291	11,749	763,185	49,097	27,295	11,891	122,023	83,584	10.2	10.5	6.4	9.7	8.8	11.6	9.6
Public warehousing and trucking terminals	946	2,759	125,265	12,742	4,951	13,823	16,854	25,541	20.3	21.7	13.6	14.9	16.5	19.7	20.2
Water transportation	582	2,493	200,094	8,214	1,153	4,756	10,617	72,540	28.7	25.7	11.4	22.1	22.3	25.8	24.4
Air transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation services	1,174	2,953	334,268	3,245	3,043	384	30,004	36,533	21.3	20.3	8.9	14.1	17.9	44.8	19.1
Passenger transportation arrangement	727	1,525	171,267	771	1,563	243	18,134	18,718	26.3	25.3	13.5	26.4	24.6	67.5	26.9
Freight transportation arrangement	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation services	371	1,272	130,595	2,341	1,216	(*)	6,190	15,064	40.0	34.5	13.7	17.2	29.0	(*)	46.2
Communication	36	219	86,152	5,398	3,122	1,146	25,947	8,438	35.7	36.7	10.8	15.6	14.6	36.8	11.9
Electric and gas services	944	9,446	261,449	21,600	1,567	7,027	8,431	50,953	25.3	33.1	7.1	7.3	26.1	9.7	32.3
Sanitary services	815	1,703	72,074	5,075	2,876	1,126	17,133	13,983	27.0	25.9	19.9	20.0	24.0	25.0	24.7
Wholesale and retail trade	**137,175**	**317,533**	**40,102,618**	**361,858**	**606,764**	**192,362**	**2,628,437**	**3,022,727**	**1.7**	**1.7**	**1.3**	**2.0**	**1.7**	**2.1**	**1.9**
Wholesale trade	22,459	55,608	14,698,557	102,414	146,616	56,595	665,550	904,178	4.2	3.9	2.0	4.0	3.4	2.8	4.1
Motor vehicles and automotive equipment	1,892	4,861	566,802	4,950	6,179	3,018	40,246	61,587	14.9	14.2	8.2	14.4	13.9	15.1	9.3
Lumber and construction materials	1,197	3,043	491,389	7,520	3,741	2,259	26,102	36,070	19.4	16.6	8.3	21.9	15.7	18.6	14.1
Electrical goods	698	1,739	206,481	1,344	2,861	724	13,525	18,048	25.8	25.1	10.9	17.4	16.7	22.5	13.7
Hardware, plumbing, and heating equipment	917	2,123	300,563	1,962	4,246	1,332	22,643	32,570	23.3	22.5	11.1	12.5	23.3	19.5	14.6
Farm machinery and equipment	1,283	2,903	834,795	7,393	7,901	4,573	44,392	67,480	13.9	13.1	8.1	12.8	11.6	10.7	8.7
Other machinery, equipment and supplies	2,269	5,336	775,362	6,286	8,313	3,850	52,931	86,715	14.5	14.9	16.5	10.9	17.5	10.2	16.5
Other durable goods	3,576	8,506	2,022,233	16,659	16,640	9,145	102,652	169,344	11.0	10.2	3.3	7.3	6.8	5.6	8.1
Drugs, chemicals, and allied products	545	1,675	134,234	1,024	2,093	(*)	4,672	16,765	29.5	28.3	15.5	37.1	15.8	(*)	23.9
Apparel, piece goods, and notions	872	2,121	406,735	1,129	2,751	2,591	19,654	25,562	22.1	21.0	7.9	16.9	14.4	8.6	12.6
Groceries and related products	2,860	7,781	2,712,181	15,012	19,468	5,081	139,531	130,604	11.0	9.7	2.5	5.8	8.9	6.4	4.8
Farm-product raw materials	1,356	3,988	3,271,251	13,783	9,105	13,659	64,618	77,820	14.6	14.7	1.6	6.5	5.8	5.9	5.5
Alcoholic beverages	570	1,306	814,751	6,770	17,246	1,545	48,948	41,695	24.2	21.6	27.0	40.1	12.9	23.1	44.6
Other nondurable goods	4,182	9,942	2,154,480	18,438	43,918	8,461	85,061	137,665	9.4	8.8	3.7	6.7	7.3	7.9	6.5
Wholesalers not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	114,609	261,700	25,378,927	259,291	459,746	135,644	2,160,582	2,115,666	1.9	1.9	1.8	2.4	2.1	2.7	2.1
Building materials, hardware, garden supply, and mobile home dealers	7,083	17,860	1,856,524	21,712	38,594	13,920	153,278	184,391	7.7	7.8	4.8	6.6	7.1	8.4	5.6
Building materials and supply stores	2,353	6,537	960,919	12,793	19,281	5,886	86,326	91,310	11.9	11.6	6.8	8.8	10.5	11.2	7.0
Hardware stores	3,430	8,313	622,145	5,335	15,261	3,853	51,761	71,217	11.6	12.2	8.4	10.6	11.3	14.5	9.8
Retail nurseries and garden supply stores	924	2,224	135,774	1,914	2,080	994	10,667	14,335	24.1	26.1	19.4	28.9	24.1	28.8	31.3
Mobile home dealers	376	786	137,686	1,670	1,972	3,187	4,524	7,529	27.8	26.8	16.0	26.5	23.6	23.3	18.6
General merchandise stores	2,490	5,997	928,522	8,839	13,278	3,430	79,717	90,075	13.2	12.6	30.1	25.8	27.1	11.6	35.7
Variety stores	427	1,020	101,272	1,073	1,356	463	9,641	8,073	32.0	35.1	20.1	21.8	20.9	27.2	19.4
Other general merchandise stores	2,063	4,977	827,250	7,766	11,922	2,967	70,076	82,002	14.5	13.4	33.7	29.2	30.1	12.7	40.6
Food stores	16,806	37,307	5,541,397	42,878	69,627	16,285	344,798	301,117	5.0	4.9	4.4	7.7	4.3	12.1	5.1
Grocery stores	12,075	26,888	4,604,890	32,367	54,127	13,523	256,198	225,628	5.8	5.6	5.2	9.7	4.6	14.2	6.0
Meat and fish markets and freezer provisioners	1,751	3,795	382,572	2,577	3,878	455	21,160	27,506	16.0	16.1	10.3	12.4	17.2	27.8	12.5
Fruit stores and vegetable markets	517	1,106	117,700	917	2,132	(*)	6,218	7,575	29.6	28.4	20.8	20.5	34.8	(*)	24.1
Candy, nut, and confectionery stores	355	773	68,157	597	774	129	5,006	4,963	38.1	35.5	23.3	27.8	32.2	46.8	27.1
Retail bakeries	807	1,902	138,682	2,768	4,266	561	33,525	17,963	25.1	24.7	19.7	24.7	24.5	34.0	21.1
Other food stores	1,301	2,843	229,396	3,652	4,450	1,537	22,691	17,482	20.5	21.2	13.9	20.6	17.5	24.5	16.4
Automotive dealers and service stations	22,038	47,544	6,616,517	42,240	84,664	36,499	371,197	404,026	4.3	4.2	2.4	4.1	4.2	3.6	3.1
New and used car dealers	2,194	5,326	2,183,020	10,497	16,492	20,785	134,168	66,498	9.8	9.8	3.4	6.9	4.3	4.2	4.9
Used car dealers	2,434	5,137	470,777	1,606	3,405	2,901	13,412	36,631	14.4	14.5	9.4	16.4	14.8	13.0	17.9
Auto and home supply stores	2,790	6,129	564,417	5,156	9,414	3,400	53,551	62,790	12.1	12.0	8.2	10.0	10.3	14.4	9.1
Gasoline service stations	13,425	28,463	3,173,333	22,927	52,494	6,952	157,651	219,567	5.6	5.6	3.9	6.2	6.2	10.1	4.7
Other aircraft, marine, and automotive dealers	1,195	2,489	224,970	2,054	2,859	2,461	12,415	18,340	19.8	19.2	12.9	19.1	17.2	15.7	25.9
Apparel and accessory stores	8,337	19,362	1,207,135	11,070	23,530	6,404	116,917	150,315	7.9	7.6	5.9	14.1	8.0	12.1	7.3
Men's and boys' clothing and furnishings stores	1,416	3,505	259,664	1,859	4,796	1,505	22,905	33,811	18.0	16.2	12.4	18.3	14.5	29.8	14.7
Women's ready-to-wear stores	2,097	4,714	313,186	2,587	6,192	1,364	29,304	40,363	15.7	15.4	11.8	14.0	14.8	22.8	13.5
Women's accessory and specialty stores	423	846	14,662	(*)	(*)	(*)	(*)	1,486	38.5	38.5	30.7	(*)	(*)	(*)	(*)
Family clothing stores	985	2,446	209,000	1,954	4,229	1,292	20,166	23,301	21.8	20.6	14.1	18.4	17.4	27.3	15.0
Shoe stores	1,486	3,776	234,561	1,399	5,031	1,373	23,369	30,592	18.7	18.6	14.6	18.5	23.4	25.9	15.6
Furriers and fur shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other apparel and accessory stores	1,828	3,871	159,825	3,094	2,888	732	15,384	18,835	17.9	17.3	15.3	45.9	18.3	28.9	20.5

Footnotes at end of table.

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

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

Industry	Partnerships with net income								Coefficient of variation (Percent)[1]						
	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll
	Partnerships	Partners							Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and retail trade—Continued															
Retail trade—*Continued*															
Furniture and home furnishings stores	7,702	16,850	1,524,592	13,737	25,515	9,555	120,893	153,318	8.1	7.8	6.9	8.1	8.0	10.9	7.0
Furniture stores	2,914	6,562	776,137	6,684	12,556	4,252	64,416	74,460	12.6	11.9	8.9	11.6	10.7	12.1	8.1
Home furnishings except appliances	1,523	3,126	172,521	1,815	2,750	1,124	17,672	21,826	19.1	18.7	16.6	22.7	20.7	29.5	23.6
Household appliance stores	735	1,702	242,827	1,525	3,409	1,979	14,375	17,972	24.7	23.3	26.5	18.6	20.9	36.3	18.7
Radio, television, and music stores	2,530	5,460	333,107	3,713	6,800	2,200	24,430	39,060	14.7	14.7	11.8	17.2	18.6	20.5	18.0
Eating and drinking places	22,432	54,770	3,198,800	64,990	117,358	25,852	622,882	351,218	4.8	4.7	3.7	4.9	4.3	7.3	4.1
Eating places	16,164	41,170	2,707,140	52,857	95,711	19,781	563,730	285,596	5.5	5.3	4.0	5.3	4.7	7.3	4.3
Drinking places	6,268	13,600	491,660	12,133	21,647	6,071	59,152	65,622	9.8	9.9	9.6	12.1	10.9	19.9	12.1
Miscellaneous retail stores	27,721	62,010	4,505,440	53,825	87,180	23,699	350,900	481,206	4.2	4.4	2.9	5.2	5.4	6.2	4.0
Drug stores and proprietary stores	3,252	7,598	1,211,141	10,322	19,104	3,807	121,305	90,516	11.0	11.2	4.8	6.9	8.4	11.4	5.3
Liquor stores	3,215	7,128	894,832	7,213	18,185	4,789	42,996	63,656	10.1	10.2	6.8	10.0	10.1	13.0	10.2
Used merchandise stores	2,779	6,202	220,013	3,599	5,618	1,170	15,965	34,820	14.6	14.6	15.1	21.4	29.1	20.2	24.9
Sporting goods and bicycle shops	2,376	5,155	305,669	2,804	5,294	3,393	21,964	31,251	15.6	15.7	13.9	16.3	17.8	23.4	29.2
Book stores	393	842	46,132	429	395	(*)	(*)	6,732	38.1	36.1	31.3	39.8	31.3	(*)	(*)
Stationery stores	206	520	54,968	548	993	624	6,567	8,664	47.2	47.4	30.3	30.9	31.1	31.1	21.6
Jewelry stores	2,014	4,257	215,418	1,716	3,255	1,138	17,013	45,516	16.5	16.6	13.6	19.0	15.3	23.6	14.8
Hobby, toy, and game shops	618	1,597	67,125	474	793	272	3,818	11,261	30.6	30.9	25.4	27.0	26.2	66.5	31.2
Camera and photographic supply stores	387	794	58,426	(*)	677	(*)	3,497	8,755	38.6	37.6	27.3	(*)	49.1	(*)	31.2
Gift, novelty, and souvenir shops	2,373	5,043	144,540	2,683	4,029	828	11,454	24,071	16.1	16.5	17.3	23.0	25.9	32.5	22.0
Luggage and leather goods stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sewing, needlework, and piece goods stores	1,159	2,394	58,921	725	1,077	443	5,284	8,921	23.0	23.1	24.4	35.2	29.9	39.2	35.5
Mail order houses	292	676	117,550	(*)	1,715	(*)	8,096	22,021	45.5	45.0	8.7	(*)	4.5	(*)	8.6
Merchandising machine operators	1,048	2,265	192,215	10,708	8,904	1,804	13,202	19,836	21.5	21.1	15.7	18.4	32.6	23.1	18.0
Direct selling organizations	857	1,944	61,678	(*)	1,003	(*)	6,596	10,172	26.9	27.2	29.0	(*)	39.5	(*)	47.1
Fuel and ice dealers	533	1,246	225,412	3,546	3,773	945	12,616	17,615	23.5	21.1	12.0	17.7	18.6	24.1	17.3
Florists	1,461	3,027	136,081	2,577	3,213	929	18,451	16,694	19.9	19.4	18.1	25.7	19.3	32.8	20.1
Cigar stores and stands	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other miscellaneous retail stores	4,316	10,276	467,357	5,290	8,295	2,856	37,505	56,412	11.4	13.3	10.2	14.3	15.2	19.3	14.3
Retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**225,986**	**1,546,274**	**17,143,732**	**1,438,161**	**1,298,439**	**2,337,860**	**949,961**	**4,719,186**	**1.3**	**5.5**	**1.0**	**1.4**	**1.8**	**1.4**	**2.6**
Finance	58,266	879,044	4,822,825	32,831	77,746	402,301	412,259	1,936,254	2.8	9.7	1.4	8.0	3.2	2.6	2.6
Banking and miscellaneous finance	169	934	60,079	(*)	(*)	(*)	(*)	14,935	56.3	40.6	8.2	(*)	(*)	(*)	(*)
Credit agencies other than banks	1,337	6,651	104,672	1,522	3,021	15,793	10,439	29,115	17.7	20.1	9.9	29.3	14.7	13.8	19.2
Security, commodity brokers, and services	1,506	14,650	2,588,660	8,666	43,550	234,270	358,979	285,568	15.2	16.2	0.8	6.4	2.7	0.2	1.1
Security underwriting syndicates	266	3,178	38,971	(*)	(*)	(*)	(*)	27,246	8.6	2.8	21.9	(*)	(*)	(*)	(*)
Security brokers and dealers, except underwriting syndicates	999	7,570	2,430,275	7,822	40,571	230,804	338,804	216,785	20.6	15.8	0.7	6.9	2.8	0.2	1.1
Commodity contracts brokers; exchanges; and services	241	3,902	119,414	811	2,737	3,407	17,235	42,537	40.7	52.6	7.3	16.1	8.6	5.0	8.7
Holding and investment companies	55,254	856,809	2,069,414	21,734	28,857	144,804	24,200	1,605,636	2.9	9.9	3.2	11.6	7.6	7.1	40.3
Investment clubs	7,702	93,224	28,236	(*)	153	1,062	(*)	24,777	8.9	10.4	24.2	(*)	28.8	32.7	(*)
Common trust funds	2,113	446,957	741,271	(*)	365	(*)	(*)	713,038	12.4	18.4	3.7	(*)	30.1	(*)	(*)
Other holding and investment companies	45,439	316,628	1,299,907	21,681	28,339	143,696	23,945	867,821	3.2	6.2	4.7	11.6	7.7	7.1	40.8
Insurance agents, brokers, and service	5,792	15,697	1,199,812	7,272	12,874	4,773	116,249	267,767	9.4	8.7	4.1	12.6	7.1	13.1	8.5
Real estate	161,928	651,533	11,121,095	1,398,058	1,207,819	1,930,786	421,453	2,515,165	1.5	1.9	1.4	1.4	1.9	1.6	4.9
Operators and lessors of buildings	130,461	522,063	8,802,445	1,351,531	1,142,490	1,797,782	313,883	1,909,337	1.7	2.0	1.5	1.4	2.0	1.7	4.7
Lessors, other than buildings	19,507	88,229	431,675	26,448	33,589	29,580	13,544	222,207	5.3	7.6	7.5	13.4	8.5	11.4	40.0
Real estate agents, brokers, and managers	6,634	20,089	773,832	13,780	13,485	34,488	59,934	172,353	8.5	9.7	7.0	12.5	9.7	9.4	17.8
Title abstract companies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Subdividers and developers except cemeteries	4,832	19,556	1,065,067	4,820	17,513	68,074	27,582	199,772	9.0	10.0	4.8	11.4	6.4	6.1	25.6
Cemetery subdividers and developers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Combined real estate, insurance, loans, law offices	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

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

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

Industry	Partnerships with net income								Coefficient of variation (Percent)[1]						
	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Number of—		Business receipts[2]	Depreciation	Taxes paid deduction	Interest paid	Payroll
	Partnerships	Partners							Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services	138,510	440,399	26,081,204	688,434	670,925	302,966	6,318,099	9,100,813	1.8	3.9	1.0	2.3	1.2	3.0	1.0
Hotels and other lodging places	6,894	25,817	1,345,580	103,125	80,890	97,649	267,783	227,597	7.8	8.1	4.3	5.1	4.6	5.5	4.3
Hotels	1,043	5,743	482,735	25,166	30,016	27,582	122,431	83,081	20.9	22.1	5.3	8.5	6.9	9.0	5.0
Motels, motor hotels, and tourist courts	3,027	13,121	682,243	60,507	38,247	56,047	125,952	104,727	10.0	10.7	6.5	6.7	6.6	7.5	7.4
Sporting and recreational camps	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trailering parks and camp sites	1,859	4,702	112,707	12,132	7,742	9,908	7,037	27,375	16.8	15.9	19.4	18.8	20.9	20.3	26.0
Other lodging places	764	1,782	47,332	3,801	3,943	3,457	9,175	10,040	27.7	28.4	22.1	26.2	22.8	34.4	26.8
Personal services	17,183	37,697	973,506	39,265	28,615	9,852	214,351	233,090	5.9	6.1	6.5	8.0	7.8	12.4	8.8
Coin-operated laundries and dry cleaning	1,866	4,178	74,728	7,780	1,821	2,025	8,917	14,372	18.2	18.8	19.7	21.6	22.9	29.9	31.2
Other laundry, cleaning, and garment services	4,000	8,806	283,420	11,545	9,637	3,537	78,114	50,118	12.4	12.6	12.8	17.0	15.3	24.4	15.0
Photographic studios, portrait	845	1,839	44,888	2,177	946	643	7,068	14,522	27.2	27.5	34.4	32.3	39.7	44.7	41.8
Beauty shops	5,557	11,926	198,791	4,643	6,496	849	69,639	45,655	10.7	11.6	14.2	15.9	17.3	26.4	17.8
Barber shops	1,969	4,138	72,650	1,586	1,698	448	13,079	28,070	18.3	18.5	22.8	25.1	32.1	49.4	37.9
Shoe repair and hat cleaning shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Funeral service and crematories	1,387	3,406	243,985	10,334	6,675	1,865	28,722	61,651	16.9	16.6	12.9	13.9	13.5	21.8	14.8
Miscellaneous personal services	1,218	2,713	42,935	1,090	962	425	6,710	14,101	22.5	22.5	28.4	36.5	30.8	40.0	32.9
Business services	18,337	49,996	1,585,402	188,586	33,047	56,678	254,167	432,223	5.5	6.4	4.4	6.5	6.5	10.1	6.8
Advertising	1,279	2,975	185,173	2,900	3,070	776	36,606	20,580	21.5	20.5	13.0	30.7	19.1	44.9	13.2
Services to buildings	2,480	5,099	128,685	2,986	4,412	942	48,443	24,015	16.0	15.8	15.9	22.5	17.8	25.5	18.9
Computer and data processing services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Management and public relations	2,345	5,580	211,353	2,590	4,216	5,979	47,481	86,230	15.8	16.4	10.8	19.2	13.7	63.2	10.5
Equipment leasing	5,361	18,346	442,782	158,326	8,364	42,424	15,368	159,772	9.8	11.0	7.0	7.4	14.6	9.9	32.5
Other business services	6,724	17,411	588,787	12,960	12,337	4,960	104,064	133,681	9.4	11.9	8.5	13.8	10.6	17.3	11.5
Automobile repair and services	15,334	33,493	1,212,526	47,980	32,179	14,052	163,865	233,464	6.2	6.1	6.2	11.6	7.8	11.2	8.7
Automotive rentals, without drivers	974	2,552	82,736	23,674	2,823	5,047	7,196	15,507	23.2	22.1	19.4	21.6	23.1	22.6	38.7
Automobile parking	486	1,464	50,868	1,056	3,940	(*)	10,398	7,872	31.7	29.9	24.9	40.2	30.1	(*)	31.4
Automotive top and body repair shops	3,343	6,880	271,608	4,965	7,368	1,755	45,547	62,074	13.4	13.4	14.5	16.5	17.4	24.7	18.5
General automotive repair shops	6,547	14,022	459,830	8,170	9,788	2,555	52,970	91,739	9.6	9.7	9.9	13.8	12.6	25.5	14.6
Other automotive repair shops	2,442	5,238	200,030	3,676	4,174	1,019	29,781	38,070	15.9	15.7	16.6	21.3	17.1	27.2	19.6
Automotive services, except repair	1,542	3,337	147,354	6,439	4,086	2,974	17,973	18,142	19.4	19.1	17.3	23.4	22.2	22.5	24.3
Miscellaneous repair services	7,998	17,306	468,971	11,639	10,706	3,273	65,095	107,834	8.8	8.9	9.8	14.1	11.4	18.5	14.7
Radio and TV repair shops	1,621	3,535	92,533	2,811	2,550	940	11,759	21,242	19.6	19.7	20.4	37.1	25.1	37.2	41.6
Electrical repair shops, except radio and TV	1,088	2,583	77,666	1,270	1,092	268	10,983	14,057	23.7	24.1	23.9	28.5	24.7	38.8	27.6
Reupholstery and furniture repair	1,229	2,542	39,810	1,051	1,007	281	(*)	11,999	22.8	22.8	25.3	26.1	35.1	38.2	(*)
Other miscellaneous repair shops	4,060	8,666	258,962	6,507	6,057	1,784	39,324	60,536	12.4	12.5	14.1	18.2	15.6	26.5	19.1
Motion pictures	733	2,542	321,870	14,426	5,890	4,177	30,816	52,299	24.6	18.8	6.7	15.3	11.1	17.0	8.9
Motion picture production, distribution, and services	364	1,177	186,662	7,298	832	1,255	9,444	36,277	36.8	27.5	6.8	25.7	18.3	15.0	12.8
Motion picture theaters	369	1,365	135,208	7,128	5,058	2,922	21,372	16,022	32.8	25.9	13.0	16.6	12.6	23.5	11.6
Amusement and recreation services, except motion pictures	6,646	41,226	818,799	50,345	29,806	16,938	165,971	183,262	9.3	33.2	5.9	8.6	7.3	9.3	7.1
Producers, orchestras, and entertainers	1,768	23,105	146,438	4,354	3,062	580	23,773	36,749	16.9	58.3	17.6	35.7	23.0	46.6	19.8
Billiard and pool establishments	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Bowling alleys	507	1,441	99,830	6,384	5,611	2,635	23,839	12,613	28.1	27.5	21.3	22.8	20.3	29.2	22.0
Other amusement and recreation services	4,019	15,949	559,429	39,102	20,644	15,696	116,202	129,595	12.0	14.2	6.3	9.6	8.2	10.0	8.1
Medical and health services	15,294	52,699	4,948,096	55,268	111,591	31,724	1,125,895	2,003,138	4.9	8.5	2.4	4.6	3.4	7.1	2.4
Offices of physicians	8,906	35,383	3,253,730	22,194	55,206	7,583	637,566	1,563,597	5.9	12.2	3.0	6.1	5.0	14.8	2.8
Offices of dentists	2,013	4,381	357,776	9,933	7,270	3,645	68,719	149,832	15.1	14.2	11.8	14.5	12.2	19.5	11.5
Offices of osteopathic physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of optometrists	1,350	3,121	217,278	3,170	3,132	643	29,198	74,072	19.3	19.2	16.4	25.5	21.7	32.6	17.9
Registered and practical nurses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nursing and personal care facilities	505	2,283	405,192	11,850	25,704	15,118	170,378	29,627	16.8	13.0	8.1	9.9	8.5	11.8	8.5
Hospitals	82	1,223	308,472	3,928	11,825	3,539	129,387	33,184	21.6	9.3	6.0	6.5	5.6	4.2	5.2
Medical laboratories	505	1,741	146,104	1,737	2,278	578	28,908	56,467	30.1	25.6	15.0	25.3	19.3	40.9	19.5
Dental laboratories	723	1,546	68,497	792	1,704	(*)	16,509	17,661	29.0	28.9	27.1	32.3	29.6	(*)	33.7
Other medical and health services	683	1,929	144,578	1,238	3,707	425	39,621	49,610	27.9	21.7	14.1	35.2	17.7	22.2	16.0
Legal services	23,835	89,379	7,921,863	97,493	172,372	23,454	1,771,827	3,982,282	4.2	3.7	2.1	3.1	2.2	7.8	2.0
Educational services	1,696	3,938	72,739	2,377	2,828	1,270	22,744	14,005	19.2	19.6	20.5	26.3	22.1	31.5	27.2
Engineering and architectural services	4,667	12,174	1,487,284	14,905	34,851	6,612	466,251	290,442	10.4	9.5	4.6	8.6	4.7	14.1	4.6
Accounting, auditing, and bookkeeping services	9,283	35,885	4,140,135	50,287	112,719	22,978	1,643,159	1,143,270	6.9	4.8	2.3	4.0	2.4	4.8	1.9
Certified public accountants	6,879	29,592	3,927,387	46,497	107,568	21,579	1,577,946	1,077,795	7.7	4.7	2.3	4.0	2.3	4.8	1.9
Other accounting, auditing, and bookkeeping services	2,404	6,293	212,748	3,790	5,151	1,399	65,213	65,475	15.5	16.8	14.6	21.5	17.5	28.1	18.0
Other services	10,610	38,247	784,433	12,738	15,431	12,309	126,175	197,907	7.4	21.1	7.1	14.1	9.4	12.9	9.6
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] 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 columns1 through 8 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] Total receipts for industries in Finance, insurance, and real estate, and business receipts for all other industries.

PARTNERSHIPS

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	Other mining
			Total	Field crop	Fruit, tree nut, and vegetable	Livestock	Other				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Partnerships With and Without Net Profit											
Number of partnerships	1,073,094	123,173	110,106	41,383	12,301	52,529	3,893	13,067	15,571	12,974	2,597
Total receipts	148,417,529	13,326,402	12,209,271	4,372,630	1,490,128	6,002,635	343,878	1,117,131	4,241,873	2,838,897	1,402,976
Business receipts	142,505,781	12,612,792	11,530,643	4,083,827	1,392,531	5,720,865	333,420	1,082,149	4,001,011	2,626,571	1,374,440
Income from other partnerships	391,887	12,870	12,397	6,786	3,762	1,849	(*)	(*)	59,580	59,580	—
Nonqualifying dividends	50,635	2,913	2,898	570	282	1,586	(*)		(*)	(*)	—
Interest received	2,477,173	68,467	65,697	23,213	11,522	30,141	821	2,770	31,309	27,296	4,013
Rents received	649,343	86,131	81,862	27,937	13,351	39,292	1,282	4,269	19,514	13,361	6,153
Royalties	279,433	16,884	16,806	3,344	272	11,339	(*)	(*)	75,208	71,084	4,124
Farm net profit	23,349	19,527	19,527	4,458	(*)	12,460	(*)	—	(*)	—	(*)
Net gain, noncapital assets	359,566	56,581	53,263	19,892	5,854	26,052	1,465	3,318	12,026	7,511	4,515
Other receipts	1,680,362	450,137	426,178	202,603	61,332	159,051	3,192	23,959	43,062	33,347	9,715
Total deductions	140,679,959	12,430,758	11,421,487	3,719,543	1,438,692	5,936,937	326,315	1,009,271	4,741,829	3,468,342	1,273,487
Cost of sales and operations, total	64,672,843	7,840,001	7,331,611	2,179,117	788,211	4,149,833	214,450	508,390	1,184,750	603,507	581,243
Inventory, beginning-of-year	7,667,685	443,067	412,883	97,042	11,063	298,465	6,313	30,184	31,831	17,326	14,505
Purchases	42,608,734	2,498,980	2,166,764	365,737	57,161	1,693,640	50,226	332,216	283,972	179,794	104,178
Cost of labor	4,585,836	827,800	776,076	284,979	242,411	211,961	38,725	51,724	141,625	40,065	101,560
Material and supplies	3,321,427	298,363	266,346	69,244	65,212	114,250	17,640	32,017	110,933	34,275	76,658
Other costs	14,641,288	4,210,187	4,112,011	1,462,100	422,594	2,117,489	109,828	98,176	666,683	354,457	312,206
Less: inventory, end-of-year	8,152,127	438,396	402,469	99,985	10,230	285,972	6,282	35,927	50,274	22,410	27,864
Salaries and wages	12,489,039	206,943	103,935	32,057	24,393	37,354	10,131	103,008	141,382	66,391	74,991
Payments to partners	2,649,186	134,807	97,761	29,723	20,130	42,176	5,732	37,046	18,759	11,075	7,684
Rents paid	3,626,571	466,523	448,664	229,755	60,534	152,344	6,031	17,859	124,865	99,752	25,113
Interest paid	12,097,100	653,022	628,454	236,365	85,505	299,439	7,145	24,568	86,972	71,372	15,600
Taxes paid	5,770,918	289,052	266,605	95,290	57,928	104,486	8,901	22,447	144,044	94,353	49,691
Bad debts	255,093	4,890	4,358	660	1,089	2,204	(*)	532	2,997	627	2,370
Repairs	2,202,626	515,337	475,875	232,112	65,878	170,069	7,816	39,462	65,662	25,997	39,665
Depreciation	10,108,834	982,412	908,681	382,123	113,098	399,305	15,155	72,731	274,275	162,486	111,789
Amortization	165,755	5,413	5,277	(*)	(*)	4,697	(*)	(*)	1,641	771	870
Depletion	392,734	2,613	2,072	677	(*)	1,319	—	(*)	314,461	234,332	80,129
Pension, profit-sharing, annuity, bond purchase plans	190,127	2,192	1,735	803	484	383	(*)	457	3,393	1,361	2,032
Employee benefit programs	285,391	4,532	4,019	771	1,895	1,086	(*)	513	7,266	930	6,336
Farm net loss	6,816	5,509	5,360	(*)	(*)	—	—	(*)	(*)	(*)	—
Net loss from other partnerships	1,150,079	21,892	21,505	4,764	13,479	3,262	—	(*)	63,886	63,110	(*)
Net loss, noncapital assets	120,330	23,573	23,130	2,339	(*)	20,643	(*)	(*)	10,976	5,792	(*)
Other deductions	24,496,517	1,272,047	1,091,445	291,654	205,225	544,428	50,138	180,602	2,296,453	2,026,439	270,014
Net profit (less loss)	7,737,570	895,644	787,784	653,087	51,436	65,698	17,563	107,860	—499,956	—629,445	129,489
Net profit	22,431,931	1,953,836	1,789,882	905,983	241,275	594,432	48,192	163,954	1,289,923	1,027,239	262,684
Net loss	14,694,361	1,058,192	1,002,098	252,896	189,839	528,734	30,629	56,094	1,789,879	1,656,684	133,195
Partnerships with Net Profit											
Number of partnerships	661,134	74,143	66,119	29,211	6,412	29,118	1,378	8,024	8,475	7,214	1,261
Total receipts	114,823,759	10,105,440	9,198,578	3,627,771	1,167,050	4,163,259	240,498	906,862	3,550,215	2,369,739	1,180,476
Business receipts	110,261,597	9,604,532	8,713,773	3,391,397	1,093,958	3,994,936	233,482	890,759	3,345,879	2,186,479	1,159,400
Income from other partnerships	370,174	11,789	11,216	6,540	(*)	(*)	(*)	(*)	54,646	54,646	—
Nonqualifying dividends	38,848	2,649	2,634	537	(*)	1,551	(*)	(*)	(*)	(*)	—
Interest received	2,045,913	49,491	47,063	20,362	8,699	17,207	795	2,428	28,048	24,882	3,166
Rents received	413,155	49,809	46,478	21,547	9,502	14,640	(*)	3,331	14,053	10,699	3,354
Royalties	244,977	8,582	8,506	957	(*)	5,481	(*)	(*)	64,156	60,078	4,078
Farm net profit	19,367	16,041	16,041	4,458	(*)	9,414	(*)	—	(*)	—	(*)
Net gain, noncapital assets	249,658	34,807	34,042	16,904	4,655	12,101	(*)	765	7,554	3,778	3,776
Other receipts	1,182,070	327,740	318,825	165,069	46,007	106,196	1,553	8,915	35,716	29,030	6,686
Total deductions	92,391,828	8,151,604	7,408,696	2,721,788	925,775	3,568,827	192,306	742,908	2,260,292	1,342,500	917,792
Cost of sales and operations, total	51,864,485	5,488,758	5,096,204	1,655,769	572,452	2,742,122	125,861	392,554	873,891	404,214	469,677
Inventory, beginning-of-year	5,221,361	286,873	264,617	72,951	4,868	182,281	4,517	22,256	18,113	11,794	6,319
Purchases	36,436,289	1,806,678	1,525,238	217,964	48,448	1,221,661	37,165	281,640	232,126	139,027	93,099
Cost of labor	3,414,104	550,956	519,299	216,404	171,060	107,673	24,162	31,657	112,906	35,583	77,323
Material and supplies	2,529,632	209,692	184,608	54,121	56,601	61,469	12,417	25,084	60,546	11,361	49,185
Other costs	9,769,464	2,923,902	2,866,287	1,161,648	294,833	1,357,948	51,860	57,615	477,478	222,408	255,070
Less: inventory, end-of-year	5,506,365	289,543	263,845	67,319	3,358	188,908	4,260	25,698	27,278	15,959	11,319
Salaries and wages	10,136,622	141,433	56,651	19,614	14,767	13,829	8,441	84,782	93,537	43,599	49,938
Payments to partners	1,813,991	84,837	54,254	18,199	11,383	20,404	4,268	30,583	11,023	7,083	3,940
Rents paid	2,581,680	315,853	304,380	173,533	46,515	79,433	4,899	11,473	34,706	21,973	12,733
Interest paid	3,362,985	295,479	283,892	136,497	28,594	117,269	1,532	11,587	49,930	41,183	8,747
Taxes paid	3,157,021	194,257	178,703	77,334	35,876	60,135	5,358	15,554	91,811	59,121	32,690
Bad debts	133,165	2,220	1,888	424	(*)	1,210	(*)	332	943	495	448
Repairs	1,248,165	345,160	316,308	170,566	43,842	96,783	5,117	28,852	48,007	21,647	26,360
Depreciation	3,682,012	591,800	553,385	274,614	57,738	212,238	8,795	38,415	183,684	112,031	71,653
Amortization	58,505	558	435	(*)	(*)	(*)	—	(*)	483	343	(*)
Depletion	236,301	921	832	211	(*)	590		(*)	208,146	128,846	79,300
Pension, profit-sharing, annuity, bond purchase plans	170,436	1,773	1,388	683	453	200	(*)	385	3,011	1,292	1,719
Employee benefit programs	226,574	3,493	3,176	596	1,655	678	(*)	317	5,514	513	5,001
Net loss from other partnerships	66,415	15,243	14,873	(*)	(*)	—	—	(*)	4,527	4,230	(*)
Farm net loss	328	(*)	—	—	—	—	—	(*)	(*)	(*)	—
Net loss, noncapital assets	17,692	5,839	5,585	1,471	(*)	4,055	27,462	(*)	311	(*)	(*)
Other deductions	13,635,451	663,908	536,742	188,260	102,136	218,884		127,166	650,724	495,636	155,088
Net profit	22,431,931	1,953,836	1,789,882	905,983	241,275	594,432	48,192	163,954	1,289,923	1,027,239	262,684

Footnotes at end of table.

PARTNERSHIPS

Table 2.2.—Income Statement for Selected Industries—Continued

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

Item	Construction							Manufacturing				
			Special trade contractors									
	Total	General contractors	Total	Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Masonry, stonework, tile setting, and plastering	Contractors, not elsewhere classified	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery except electrical	Other manufacturing industries
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Partnerships With and Without Net Profit												
Number of partnerships	60,784	24,594	36,119	4,629	4,511	4,818	22,161	29,326	5,158	4,834	2,376	16,958
Total receipts	12,571,617	9,064,192	3,500,450	659,665	255,797	448,607	2,136,381	6,948,915	1,083,360	521,577	523,258	4,820,720
Business receipts	12,347,998	8,883,806	3,457,219	647,073	254,032	446,377	2,109,737	6,842,800	1,050,981	513,826	515,494	4,762,499
Income from other partnerships	3,087	2,500	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—	(*)
Nonqualifying dividends	1,030	88	(*)	(*)	—	(*)	(*)	982	(*)	(*)	(*)	443
Interest received	32,680	28,501	4,179	743	138	425	2,873	19,792	5,740	1,490	2,608	9,954
Rents received	86,572	67,445	19,127	2,451	(*)	(*)	15,022	13,479	3,940	736	559	8,244
Royalties	2,209	405	(*)	—	—	—	(*)	5,768	(*)	(*)	(*)	2,422
Farm net profit	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	—	(*)
Net gain, noncapital assets	15,671	12,493	3,178	913	(*)	(*)	2,164	4,333	1,352	109	1,139	1,733
Other receipts	82,269	68,943	13,324	8,341	81	1,420	3,482	60,945	18,897	5,389	1,339	35,320
Total deductions	11,777,220	8,812,361	2,957,593	588,005	192,832	384,595	1,812,161	6,607,888	1,069,374	454,108	456,224	4,628,182
Cost of sales and operations, total	9,071,670	7,195,303	1,870,212	416,483	105,814	210,991	1,136,924	4,517,126	684,566	205,726	307,998	3,318,838
Inventory, beginning-of-year	1,104,081	965,823	138,258	48,011	2,950	10,270	77,027	590,383	77,911	22,099	88,172	402,201
Purchases	1,453,945	733,814	720,331	203,167	34,236	48,181	434,747	2,728,527	325,387	97,111	185,958	2,120,071
Cost of labor	1,309,849	841,644	465,569	65,578	46,128	65,167	288,696	738,594	124,899	52,917	85,557	475,221
Material and supplies	1,677,467	1,288,681	388,732	71,370	17,712	56,765	242,885	365,851	93,330	20,682	13,985	237,854
Other costs	4,479,883	4,197,894	278,524	55,660	8,278	38,084	178,502	760,873	144,106	36,846	40,818	539,103
Less: inventory, end-of-year	953,555	832,353	121,202	27,303	3,490	5,476	84,933	667,102	81,067	23,929	106,494	455,612
Salaries and wages	510,633	217,893	292,740	48,145	25,232	56,542	162,821	448,989	59,991	76,383	39,628	272,987
Payments to partners	239,291	108,386	130,905	22,597	12,179	12,498	83,631	122,316	25,545	16,379	14,048	66,344
Rents paid	60,995	29,446	31,549	4,156	1,944	2,256	23,193	103,065	15,649	11,311	13,736	62,369
Interest paid	309,798	279,776	30,009	3,613	1,274	2,437	22,685	77,939	22,267	4,162	6,549	42,961
Taxes paid	202,159	122,752	79,305	14,035	6,358	11,007	47,905	140,704	24,323	13,795	9,776	92,810
Bad debts	12,808	5,393	7,415	932	(*)	1,032	5,354	13,207	1,172	2,955	2,400	6,680
Repairs	89,768	50,596	38,806	2,775	1,982	3,210	30,839	69,499	18,909	3,467	6,014	41,109
Depreciation	273,559	179,431	94,128	9,890	4,526	10,070	69,642	246,837	61,139	12,428	10,579	162,691
Amortization	379	118	(*)	—	—	—	(*)	6,303	515	2,337	(*)	3,419
Depletion	1,074	821	(*)	—	—	(*)	(*)	47,389	46,285	—	(*)	1,081
Pension, profit-sharing, annuity, bond purchase plans	17,322	10,683	6,639	1,276	(*)	(*)	3,394	12,004	1,601	2,098	916	7,389
Employee benefit programs	38,878	15,647	23,231	3,108	1,764	3,080	15,279	35,897	3,008	3,140	3,160	26,589
Net loss from other partnerships	4,535	4,419	(*)	(*)	—	(*)	(*)	14,224	(*)	—	(*)	(*)
Farm net loss	(*)	(*)	(*)	(*)	—	—	—	—	—	—	—	—
Net loss, noncapital assets	1,142	609	533	(*)	—	(*)	(*)	3,408	(*)	(*)	(*)	643
Other deductions	943,179	591,061	351,488	60,504	30,716	50,426	209,842	748,981	101,227	99,874	39,045	508,835
Net profit (less loss)	794,397	251,831	542,857	71,660	62,965	84,012	324,220	341,027	13,986	67,469	67,034	192,538
Net profit	1,245,240	662,080	583,101	79,980	63,396	89,437	350,288	799,954	73,175	81,753	84,726	560,300
Net loss	450,843	410,249	40,244	8,320	(*)	5,425	26,068	458,927	59,189	14,284	17,692	367,762
Partnerships with Net Profit												
Number of partnerships	45,076	15,578	29,431	3,962	3,960	4,027	17,482	20,479	3,653	3,429	1,746	11,651
Total receipts	9,520,606	6,459,144	3,060,204	557,398	243,364	401,391	1,858,051	5,514,363	585,776	449,253	373,214	4,106,120
Business receipts	9,394,089	6,365,843	3,026,989	552,734	241,602	399,244	1,833,409	5,443,038	574,830	442,200	367,375	4,058,633
Income from other partnerships	2,580	2,054	(*)	(*)	(*)	—	(*)	(*)	—	—	(*)	(*)
Nonqualifying dividends	962	(*)	(*)	(*)	—	(*)	(*)	703	(*)	(*)	(*)	443
Interest received	22,473	18,377	4,096	692	138	425	2,841	11,356	1,938	1,468	2,057	5,893
Rents received	54,714	36,438	18,276	2,451	(*)	(*)	14,171	9,673	1,431	238	428	7,576
Royalties	2,199	(*)	(*)	—	—	—	(*)	4,111	(*)	(*)	(*)	(*)
Farm net profit	(*)	(*)	(*)	—	—	—	(*)	(*)	(*)	—	—	(*)
Net gain, noncapital assets	13,266	10,543	2,723	913	(*)	(*)	1,709	3,069	853	75	656	1,485
Other receipts	30,242	25,459	4,782	468	78	1,358	2,879	41,684	6,276	5,248	595	29,565
Total deductions	8,275,366	5,797,064	2,477,103	477,418	179,968	311,954	1,507,763	4,714,409	512,601	367,500	288,488	3,545,820
Cost of sales and operations, total	6,560,069	4,960,741	1,599240	345,682	101,219	178,577	973,762	3,393,124	314,412	165,998	192,653	2,720,061
Inventory, beginning-of-year	458,377	351,333	107,044	32,162	2,950	10,141	61,791	397,681	33,025	13,863	35,730	315,063
Purchases	1,167,681	549,969	617,712	166,416	33,079	42,885	375,332	2,191,868	185,010	76,564	99,417	1,831,877
Cost of labor	1,042,972	641,320	401,652	56,012	44,808	53,845	246,987	564,198	57,892	41,930	55,093	409,283
Material and supplies	1,332,419	984,265	348,100	69,539	16,864	47,115	214,582	253,843	16,941	17,564	11,486	207,852
Other costs	2,940,576	2,712,448	228,094	44,995	7,008	30,067	146,024	427,146	54,984	31,296	32,230	308,636
Less: inventory, end-of-year	381,956	278,594	103,362	23,442	3,490	5,476	70,954	441,612	33,440	15,219	40,303	352,650
Salaries and wages	373,978	124,919	249,059	37,285	23,808	51,931	136,035	325,663	42,889	64,984	25,937	191,853
Payments to partners	128,935	50,716	78,219	14,234	6,894	(*)	50,142	88,908	13,580	12,101	9,656	53,571
Rent paid	43,083	18,582	24,501	3,539	1,820	2,018	17,124	69,330	8,110	8,526	6,227	46,467
Interest paid	100,917	79,129	21,775	2,763	1,252	2,168	15,592	42,212	6,944	2,889	2,134	30,245
Taxes paid	139,965	71,821	68,042	12,361	6,112	9,510	40,059	108,916	14,163	12,107	7,586	75,060
Bad debts	6,938	2,281	4,657	819	(*)	685	3,056	9,249	861	2,350	523	5,515
Repairs	66,695	38,039	30,290	2,680	1,826	2,854	22,930	47,971	13,582	3,146	2,971	28,272
Depreciation	165,479	88,346	77,133	8,768	4,297	9,046	55,022	143,492	26,920	10,102	8,312	98,158
Amortization	293	(*)	(*)	—	—	—	(*)	1,248	(*)	546	(*)	628
Depletion	1,052	821	(*)	—	—	(*)	(*)	2,825	(*)	—	(*)	1,081
Pension, profit-sharing, annuity, bond purchase plans	14,204	8,059	6,145	1,141	(*)	(*)	3,035	9,430	(*)	1,946	904	6,387
Employee benefit programs	33,590	12,849	20,741	2,623	1,764	2,701	13,653	19,422	1,393	2,416	3,003	12,608
Net loss from other partnerships	2,722	2,613	(*)	(*)	—	—	(*)	(*)	—	—	(*)	(*)
Farm net loss	(*)	(*)	(*)	(*)	—	—	—	—	—	—	—	—
Net loss, noncapital assets	52	43	(*)	(*)	—	—	(*)	619	(*)	(*)	(*)	306
Other deductions	635,364	338,023	296,711	45,318	29,933	44,578	176,882	451,488	67,778	80,334	28,211	275,165
Net profit	1,245,240	662,080	583,101	79,980	63,396	89,437	350,288	799,954	73,175	81,753	84,726	560,300

Footnotes at end of table.

PARTNERSHIPS

Table 2.2 —Income Statement for 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 hardware, garden supply, and mobile home dealers	General merchandise stores
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Partnerships With and Without Net Profit										
Number of partnerships	17,157	14,512	9,789	4,723	2,645	193,466	31,003	162,289	9,110	3,601
Total receipts	2,502,818	1,990,036	1,169,411	820,625	512,782	45,640,677	16,194,824	29,419,707	2,095,216	1,020,417
Business receipts	2,450,574	1,963,183	1,154,935	808,248	487,391	45,168,485	16,009,402	29,133,499	2,060,527	1,009,328
Income from other partnerships	(*)	(*)	(*)	(*)	—	4,430	1,949	2,481	(*)	(*)
Nonqualifying dividends	(*)	(*)	(*)	—	8	3,029	1,470	1,559	304	(*)
Interest received	6,647	4,223	2,737	1,486	(*)	63,842	27,410	36,306	5,462	1,462
Rents received	8,351	6,762	1,495	5,267	1,589	122,034	31,419	90,555	12,671	3,224
Royalties	(*)	(*)	(*)	—	—	7,522	3,476	4,046	(*)	(*)
Farm net profit	—	—	—	—	—	2,238	(*)	(*)	(*)	(*)
Net gain, noncapital assets	7,000	6,373	5,028	1,345	627	21,622	8,280	13,341	1,149	(*)
Other receipts	30,184	9,441	5,198	4,243	20,743	247,475	109,814	137,486	14,647	5,024
Total deductions	2,527,979	1,911,273	1,098,747	812,526	616,706	42,982,103	15,375,269	27,583,437	1,926,015	935,720
Cost of sales and operations, total	888,832	822,634	401,146	421,488	66,198	34,420,994	13,320,263	21,084,007	1,475,367	733,561
Inventory, beginning-of-year	12,343	10,919	3,831	7,088	1,424	4,094,735	1,228,627	2,863,898	377,476	115,796
Purchases	351,700	327,170	157,654	169,516	24,530	32,785,849	12,671,871	20,078,129	1,415,059	726,286
Cost of labor	55,006	44,189	31,951	12,238	10,817	609,595	159,720	449,487	31,732	5,192
Material and supplies	39,118	30,482	18,810	11,672	7,636	361,865	116,017	245,702	22,261	1,378
Other costs	442,763	419,603	192,026	227,577	23,160	1,157,362	559,503	597,815	30,973	12,634
Less: inventory, end-of-year	11,098	9,729	3,126	6,603	1,369	4,568,412	1,415,475	3,151,024	402,134	127,725
Salaries and wages	249,915	199,724	144,902	54,822	50,191	2,707,965	583,275	2,122,773	146,718	83,525
Payments to partners	30,285	26,688	21,682	5,006	3,597	577,031	132,007	444,439	44,100	9,571
Rent paid	59,799	51,533	37,449	14,084	8,266	713,240	97,035	615,389	20,762	10,595
Interest paid	155,862	127,420	60,162	67,258	28,442	274,972	75,255	199,554	19,952	5,573
Taxes paid	72,278	52,739	44,807	7,932	19,539	716,513	164,546	551,540	43,131	15,245
Bad debts	3,045	1,127	592	535	1,918	74,661	28,672	45,851	6,506	1,338
Repairs	73,499	67,165	52,877	14,288	6,334	208,505	56,673	151,804	12,874	3,526
Depreciation	349,498	233,460	93,911	139,549	116,038	463,422	121,848	341,367	26,685	11,006
Amortization	4,955	394	(*)	(*)	4,561	6,985	1,158	5,827	(*)	(*)
Depletion	535	(*)	(*)	—	(*)	2,512	1,777	735	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	3,424	2,351	1,425	926	1,073	21,902	11,226	10,671	1,331	246
Employee benefit programs	6,668	5,001	3,530	1,471	1,667	41,021	14,446	26,563	2,180	591
Net loss from other partnerships	746	(*)	(*)	(*)	(*)	16,271	13,825	2,446	(*)	—
Farm net loss	—	—	—	—	—	(*)	—	(*)	(*)	—
Net loss, noncapital assets	(*)	(*)	(*)	(*)	(*)	8,041	1,520	6,521	(*)	(*)
Other deductions	628,400	319,658	235,184	84,474	308,742	2,728,067	751,743	1,973,949	125,888	60,648
Net profit (less loss)	−25,161	78,763	70,664	8,099	−103,924	2,658,574	819,555	1,836,270	169,201	84,697
Net profit	299,295	225,921	109,125	116,796	73,374	3,022,727	904,178	2,115,666	184,391	90,075
Net loss	324,456	147,158	38,461	108,697	177,298	364,153	84,623	279,396	15,190	5,378
Partnerships with Net Profit										
Number of partnerships	11,053	9,258	6,237	3,021	1,795	137,175	22,459	114,609	7,083	2,490
Total receipts	1,942,497	1,498,051	899,557	598,494	444,446	40,513,115	14,863,314	25,624,105	1,884,145	938,717
Business receipts	1,896,448	1,476,773	888,450	588,323	419,675	40,102,618	14,698,557	25,378,927	1,856,524	928,522
Income from other partnerships	(*)	(*)	(*)	—	—	4,366	1,910	2,456	(*)	(*)
Nonqualifying dividends	(*)	(*)	(*)	—	(*)	2,921	1,457	1,464	304	(*)
Interest received	5,668	3,451	2,404	1,047	2,217	57,917	24,649	33,142	5,041	1,447
Rents received	6,650	5,065	1,252	(*)	1,585	100,950	25,837	75,053	8,738	2,659
Royalties	(*)	(*)	(*)	—	—	6,773	2,829	3,944	(*)	(*)
Farm net profit	—	—	—	—	—	2,227	(*)	(*)	(*)	(*)
Net gain, noncapital assets	5,880	5,549	4,286	(*)	(*)	15,887	5,630	10,256	735	(*)
Other receipts	27,825	7,195	3,147	4,048	20,630	219,456	100,641	118,440	12,555	4,735
Total deductions	1,643,202	1,272,130	790,432	481,698	371,072	37,490,388	13,959,136	23,508,439	1,699,754	848,642
Cost of sales and operations, total	679,030	623,668	301,700	321,968	55,362	30,496,516	12,203,630	18,276,276	1,316,379	672,570
Inventory, beginning-of-year	9,151	7,727	1,950	5,777	1,424	3,457,034	1,093,300	2,361,588	329,013	99,218
Purchases	227,732	206,793	99,411	107,382	20,939	29,084,522	11,628,039	17,440,684	1,265,913	669,397
Cost of labor	47,464	37,931	27,492	10,439	(*)	514,693	143,592	370,713	25,195	4,823
Material and supplies	27,258	19,697	10,175	9,522	7,561	314,294	109,295	204,853	18,585	1,041
Other costs	376,344	359,070	164,532	194,538	17,274	981,292	469,004	512,244	26,692	4,831
Less: inventory, end-of-year	8,919	7,550	1,860	5,690	1,369	3,855,319	1,239,600	2,613,806	349,019	106,740
Salaries and wages	200,233	158,255	111,385	46,870	41,978	2,313,744	521,958	1,789,869	128,083	74,894
Payments to partners	16,597	13,792	10,005	3,783	2,805	417,035	106,120	310,330	34,329	7,398
Rents paid	40,141	34,954	26,132	8,822	5,187	567,589	81,675	485,719	17,736	8,500
Interest paid	41,133	31,834	25,714	6,120	9,299	192,362	56,595	135,644	13,920	3,430
Taxes paid	45,694	38,129	32,246	5,883	7,565	606,764	146,616	459,746	38,594	13,278
Bad debts	2,571	944	484	460	1,627	62,473	22,246	40,089	6,075	1,260
Repairs	52,736	48,012	39,818	8,194	4,724	171,126	49,671	121,432	11,202	3,064
Depreciation	108,702	76,629	61,839	14,790	32,073	361,858	102,414	259,291	21,712	8,839
Amortization	4,521	(*)	(*)	(*)	(*)	4,720	481	4,239	(*)	(*)
Depletion	532	(*)	(*)	—	(*)	2,458	1,766	692	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	2,609	1,936	1,106	830	673	21,061	10,744	10,312	1,243	246
Employee benefit programs	5,680	4,212	2,950	1,262	1,468	36,571	13,324	23,235	1,891	580
Net loss from other partnerships	(*)	371	371	—	(*)	4,917	3,758	1,159	(*)	—
Farm net loss	—	—	—	—	—	(*)	—	(*)	(*)	—
Net loss, noncapital assets	(*)	(*)	(*)	—	(*)	1,982	445	1,537	(*)	(*)
Other deductions	442,565	238,743	176,191	62,552	203,822	2,229,231	637,693	1,589,268	108,069	54,294
Net profit	299,295	225,921	109,125	116,796	73,374	3,022,727	904,178	2,115,666	184,391	90,075

Footnotes at end of table.

PARTNERSHIPS

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								
	Retail trade—Continued								
	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishings stores
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers		
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Partnerships With and Without Net Profit									
Number of partnerships	22,070	14,991	7,079	27,629	5,653	16,100	5,876	13,034	11,049
Total receipts	6,340,228	5,213,722	1,126,506	7,646,572	3,049,520	3,639,026	958,026	1,362,416	1,747,826
Business receipts	6,298,968	5,179,301	1,119,667	7,582,168	3,014,909	3,615,399	951,860	1,346,561	1,720,168
Income from other partnerships	372	201	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nonqualifying dividends	1,015	977	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Interest received	4,286	3,701	585	8,846	5,188	2,538	1,122	2,799	4,248
Rents received	15,203	12,236	2,967	19,564	9,415	8,975	1,174	4,190	2,898
Royalties	94	(*)	(*)	399	(*)	(*)	(*)	(*)	(*)
Farm net profit	—	—	—	(*)	—	—	(*)	—	191
Net gain, noncapital assets	1,724	794	930	3,537	1,002	2,279	256	(*)	(*)
Other receipts	18,566	16,449	2,117	31,863	18,709	9,740	3,414	8,114	19,821
Total deductions	6,076,315	5,008,181	1,068,134	7,283,476	2,955,834	3,434,562	893,080	1,230,105	1,611,444
Cost of sales and operations, total	5,086,105	4,272,699	813,406	6,177,430	2,567,648	2,916,693	692,889	848,142	1,185,324
Inventory, beginning-of-year	308,631	274,419	34,212	652,423	365,388	118,091	168,944	306,071	295,159
Purchases	4,963,537	4,212,716	750,821	5,819,053	2,288,366	2,840,833	689,854	851,797	1,122,664
Cost of labor	39,417	19,266	20,151	92,668	56,590	23,884	12,194	10,517	18,225
Material and supplies	36,630	19,955	16,675	70,133	31,227	29,056	9,850	4,781	20,680
Other costs	74,345	48,704	25,641	275,373	222,402	35,804	17,167	12,412	33,395
Less: inventory, end-of-year	336,455	302,361	34,094	732,220	396,325	130,775	205,120	337,436	304,799
Salaries and wages	364,996	275,515	89,481	341,087	110,814	163,973	66,300	120,573	117,165
Payments to partners	57,538	38,189	19,349	84,458	28,800	41,598	14,060	30,863	33,990
Rent paid	76,135	54,927	23,208	92,563	20,077	57,159	15,327	49,783	38,833
Interest paid	22,281	17,672	4,609	50,868	29,494	12,091	9,303	9,109	12,136
Taxes paid	80,031	60,980	19,051	102,368	24,526	63,232	14,610	26,849	29,655
Bad debts	3,079	2,443	636	15,558	8,401	3,939	3,218	3,030	6,437
Repairs	27,571	20,691	6,880	24,022	10,597	10,191	3,234	4,890	6,337
Depreciation	53,661	38,982	14,679	53,971	14,671	29,290	10,010	13,441	17,234
Amortization	375	305	(*)	271	(*)	(*)	(*)	393	(*)
Depletion	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Pension, profit-sharing, annuity, bond purchase plans	2,470	1,785	685	1,277	507	577	193	232	1,173
Employee benefit programs	5,559	4,069	1,490	6,156	4,604	836	716	992	1,023
Net loss from other partnerships	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Farm net loss	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	(*)	2,618	(*)	(*)	(*)	(*)	(*)
Other deductions	293,818	219,263	74,555	330,357	135,329	134,362	60,667	121,717	161,777
Net profit (less loss)	263,913	205,541	58,372	363,096	93,686	204,464	64,946	132,311	136,382
Net profit	301,117	225,628	75,489	404,026	103,329	219,567	81,130	150,315	153,318
Net loss	37,204	20,087	17,117	40,930	9,643	15,103	16,184	18,004	16,936
Partnerships with Net Profit									
Number of partnerships	16,806	12,075	4,731	22,038	4,628	13,425	3,985	8,337	7,702
Total receipts	5,578,703	4,635,722	942,981	6,669,485	2,685,035	3,189,755	794,695	1,222,155	1,550,082
Business receipts	5,541,397	4,604,890	936,507	6,616,517	2,653,797	3,173,333	789,387	1,207,135	1,524,592
Income from other partnerships	372	201	(*)	(*)	(*)	—	(*)	(*)	(*)
Nonqualifying dividends	923	885	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Interest received	4,127	3,568	559	7,149	4,370	1,793	986	2,759	4,124
Rents received	13,650	10,875	2,775	16,818	8,717	7,271	830	3,797	2,837
Royalties	(*)	(*)	(*)	300	(*)	(*)	(*)	(*)	(*)
Farm net profit	—	—	—	—	—	—	—	—	(*)
Net gain, noncapital assets	1,483	634	849	2,696	896	1,597	203	(*)	209
Other receipts	16,658	14,607	2,051	25,840	17,055	5,683	3,102	7,735	17,865
Total deductions	5,277,586	4,410,094	867,492	6,265,459	2,581,706	2,970,188	713,565	1,071,640	1,396,764
Cost of sales and operations, total	4,450,912	3,780,357	670,555	5,364,371	2,254,073	2,553,518	556,780	751,190	1,045,413
Inventory, beginning-of-year	263,481	237,671	25,810	550,364	306,211	103,426	140,727	252,893	247,288
Purchases	4,337,785	3,714,615	623,170	5,047,243	2,019,371	2,483,410	544,462	756,801	997,529
Cost of labor	28,302	16,622	11,680	77,974	50,217	19,440	8,317	9,368	16,786
Material and supplies	32,679	18,798	13,881	59,219	23,622	27,408	8,189	3,995	18,171
Other costs	68,198	45,866	22,332	242,429	194,582	33,660	14,187	11,350	26,596
Less: inventory, end-of-year	279,533	253,215	26,318	612,856	339,930	113,826	159,102	283,217	260,957
Salaries and wages	316,496	239,576	76,920	293,223	97,363	138,211	57,649	107,549	104,107
Payments to partners	40,253	29,827	10,426	54,113	22,915	22,508	8,690	23,256	23,242
Rents paid	62,141	45,595	16,546	76,300	16,159	49,102	11,039	40,061	31,740
Interest paid	16,265	13,523	2,762	36,499	23,686	6,952	5,861	6,404	9,555
Taxes paid	69,627	54,127	15,500	84,664	19,897	52,494	12,273	23,530	25,515
Bad debts	2,398	2,154	244	13,776	7,660	3,454	2,662	2,398	5,877
Repairs	23,129	17,906	5,223	19,670	8,743	8,380	2,547	3,933	5,219
Depreciation	42,878	32,367	10,511	42,240	12,103	22,927	7,210	11,070	13,737
Amortization	246	221	(*)	141	(*)	(*)	(*)	(*)	(*)
Depletion	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Pension, profit-sharing, annuity, bond purchase plans	2,319	1,672	647	1,215	460	570	185	232	1,173
Employee benefit programs	4,574	3,232	1,342	5,278	3,980	767	531	954	865
Net loss from other partnerships	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Farm net loss	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	(*)	227	(*)	(*)	(*)	(*)	(*)
Other deductions	245,935	189,316	56,619	273,304	114,300	110,972	48,032	100,979	130,205
Net profit	301,117	225,628	75,489	404,026	103,329	219,567	81,130	150,315	153,318

Footnotes at end of table.

PARTNERSHIPS

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					Finance				Insurance agents, brokers, and service
	Eating places	Drinking places	Liquor stores	Other retail trade	Total	Total	Banking and credit agencies other than banks	Security commodity brokers and services	Holding and investment companies	
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Partnerships With and Without Net Profit										
Number of partnerships	23,018	9,388	4,198	39,192	434,357	106,595	1,928	2,249	102,418	6,884
Total receipts	3,289,811	632,486	1,013,750	4,270,985	32,405,970	6,002,111	175,229	3,442,768	2,384,114	1,671,594
Business receipts	3,254,804	623,152	1,006,656	4,231,147	28,900,782	3,521,385	102,982	3,022,184	396,219	1,625,975
Income from other partnerships	(*)	(*)	(*)	(*)	284,517	250,980	(*)	18,657	231,973	(*)
Nonqualifying dividends	(*)	—	(*)	(*)	39,188	36,766	(*)	2,084	34,402	(*)
Interest received	2,258	263	296	6,386	2,179,657	1,777,840	54,835	275,584	1,447,421	33,527
Rents received	18,840	3,356	1,726	6,683	160,788	62,585	4,261	8,228	50,096	1,285
Royalties	(*)	(*)	(*)	(*)	153,120	132,893	—	14,706	118,187	—
Farm net profit	—	—	—	—	1,365	—	—	—	—	—
Net gain, noncapital assets	2,599	(*)	2,244	1,324	186,420	58,763	(*)	1,559	56,368	450
Other receipts	11,036	5,217	2,732	20,466	500,133	160,899	11,685	99,766	49,448	9,324
Total deductions	3,065,722	581,577	955,136	3,917,927	36,057,772	5,859,083	144,111	3,209,040	2,505,932	1,467,908
Cost of sales and operations, total	1,662,543	311,799	795,449	2,808,287	2,593,563	158,411	(*)	(*)	129,985	230,483
Inventory, beginning-of-year	51,013	20,161	94,553	642,615	1,122,787	39,111	(*)	(*)	36,485	—
Purchases	1,406,035	285,608	785,627	2,702,463	609,836	42,261	(*)	(*)	37,299	48,802
Cost of labor	197,489	7,062	9,972	37,213	90,564	12,427	(*)	—	12,383	(*)
Material and supplies	38,145	5,609	559	45,526	156,253	7,142	—	(*)	7,127	(*)
Other costs	31,190	13,003	7,859	106,631	1,769,076	86,173	(*)	(*)	62,031	174,562
Less: *inventory, end-of-year*	61,329	19,644	103,121	726,161	1,154,955	28,723	(*)	(*)	25,340	—
Salaries and wages	501,425	73,508	44,856	328,918	1,677,348	490,811	29,574	429,380	31,857	153,293
Payments to partners	55,086	18,076	16,936	93,821	462,998	205,354	5,229	130,685	69,440	51,152
Rents paid	168,281	22,684	17,670	116,083	705,868	97,197	4,705	59,447	33,045	25,909
Interest paid	35,091	6,636	5,904	29,984	9,512,919	822,316	31,677	257,307	533,332	6,845
Taxes paid	120,715	29,562	20,616	83,368	3,318,595	157,504	5,440	55,536	96,528	19,785
Bad debts	748	760	990	7,405	98,485	35,947	7,428	2,897	25,622	6,856
Repairs	37,101	10,233	3,881	21,369	916,780	13,048	589	3,062	9,397	2,181
Depreciation	76,489	19,507	8,796	60,577	5,570,594	114,014	6,254	10,219	97,541	9,753
Amortization	2,068	(*)	258	1,949	26,780	3,266	(*)	908	2,260	1,384
Depletion	(*)	(*)	—	(*)	20,906	16,710	—	2,183	14,527	—
Pension, profit-sharing, *annuity, bond purchase plans*	1,254	—	(*)	2,639	27,101	15,343	(*)	13,984	193	3,990
Employee benefit programs	5,616	569	216	3,661	27,643	7,180	1,111	5,341	728	5,293
Net loss from other partnerships	(*)	—	(*)	(*)	951,585	811,896	(*)	12,311	797,617	(*)
Farm net loss	—	—	—	—	(*)	(*)	—	—	(*)	—
Net loss, noncapital assets	(*)	(*)	(*)	845	61,462	31,251	—	(*)	31,219	(*)
Other deductions	396,065	85,593	39,331	358,755	10,084,913	2,878,783	(*)	2,217,078	632,589	950,400
Net profit (less loss)	224,089	50,909	58,614	353,058	−3,651,802	143,028	31,118	233,728	−121,818	203,686
Net profit	285,596	65,622	63,656	417,550	4,719,186	1,936,254	44,050	286,568	1,605,636	267,767
Net loss	61,507	14,713	5,042	64,492	8,370,988	1,793,226	12,932	52,840	1,727,454	64,081
Partnerships with Net Profit										
Number of partnerships	16,164	6,268	3,215	24,506	225,986	58,266	1,506	1,506	55,254	5,792
Total receipts	2,734,511	499,111	901,501	3,645,695	17,143,732	4,822,825	164,751	2,588,660	2,069,414	1,199,812
Business receipts	2,707,140	491,660	894,832	3,610,608	14,382,188	2,609,258	98,945	2,206,660	303,653	1,174,149
Income from other partnerships	(*)	(*)	(*)	(*)	271,999	242,238	(*)	17,984	223,904	(*)
Nonqualifying dividends	(*)	—	(*)	(*)	28,781	26,828	(*)	1,206	25,439	(*)
Interest received	2,046	(*)	265	5,920	1,811,581	1,590,460	48,617	259,935	1,281,908	15,648
Rents received	15,068	2,729	1,588	7,169	85,590	43,358	4,163	2,921	36,274	957
Royalties	(*)	(*)	(*)	(*)	141,736	124,321	—	11,194	113,127	—
Farm net profit	—	—	—	—	(*)	—	—	—	—	—
Net gain, noncapital assets	1,741	(*)	2,091	801	121,824	46,165	(*)	(*)	44,308	309
Other receipts	8,242	3,962	2,629	18,219	299,110	140,197	11,663	87,733	40,801	7,954
Total deductions	2,448,915	433,489	837,845	3,228,145	12,424,546	2,686,571	120,701	2,302,092	463,778	932,045
Cost of sales and operations, total	1,365,909	244,169	703,453	2,361,910	1,347,049	123,436	(*)	(*)	98,140	168,171
Inventory, beginning-of-year	41,467	15,356	82,211	480,297	422,585	8,775	(*)	(*)	(*)	—
Purchases	1,149,006	227,870	698,147	2,290,993	284,291	39,297	(*)	(*)	34,315	48,802
Cost of labor	168,543	4,542	3,862	31,318	42,026	11,724	(*)	—	11,680	(*)
Material and supplies	33,390	4,290	521	32,962	83,310	3,669	—	—	3,669	(*)
Other costs	22,310	7,441	7,850	94,547	824,621	67,016	(*)	(*)	45,989	112,308
Less: inventory, *end-of-year*	48,807	15,330	89,138	568,207	309,786	7,045	(*)	(*)	(*)	—
Salaries and wages	395,187	54,610	39,134	276,586	907,933	400,535	29,036	358,979	12,520	111,157
Payments to partners	40,719	12,516	11,997	62,505	227,582	123,545	4,804	103,819	14,922	38,765
Rents paid	134,100	15,073	14,997	84,671	305,129	65,987	4,633	49,860	11,494	16,504
Interest paid	19,781	6,071	4,789	18,910	2,337,860	402,301	23,227	234,270	144,804	4,773
Taxes paid	95,711	21,647	18,185	68,995	1,298,439	77,746	5,339	43,550	28,857	12,874
Bad debts	527	539	917	6,332	22,158	8,652	4,510	2,351	1,791	6,759
Repairs	27,544	6,630	3,365	17,676	346,801	9,235	588	2,776	5,871	1,339
Depreciation	52,857	12,133	7,213	46,612	1,438,161	32,831	2,431	8,666	21,734	7,272
Amortization	1,215	(*)	258	1,820	6,870	1,540	(*)	816	626	1,142
Depletion	(*)	(*)	—	(*)	17,965	14,825	—	(*)	12,809	—
Pension, profit-sharing, annuity, bond purchase *plans*	1,250	—	(*)	2,585	19,757	14,653	(*)	13,340	(*)	1,098
Employee benefit programs	5,134	521	198	3,240	14,985	6,032	1,082	4,596	354	2,532
Net loss from other partnerships	(*)	—	(*)	(*)	24,060	15,494	(*)	9,852	4,821	(*)
Farm net loss	—	—	—	—	(*)	(*)	—	—	(*)	—
Net loss, noncapital assets	(*)	(*)	(*)	845	1,926	1,385	(*)	(*)	(*)	(*)
Other deductions	308,737	59,433	33,108	275,204	4,107,701	1,588,334	24,915	1,459,956	103,463	559,075
Net profit	285,596	65,622	63,656	417,550	4,719,186	1,936,254	44,050	286,568	1,605,636	267,767

Footnotes at end of table.

PARTNERSHIPS

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, real estate—Continued					Services			
	Real estate						Hotels and other lodging places		
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate	Total	Total	Motels motor hotels, and tourist courts	Other lodging places
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Partnerships With and Without Net Profit									
Number of partnerships	320,878	260,635	32,349	15,901	11,993	198,956	14,434	7,003	7,431
Total receipts	24,732,265	20,857,543	527,156	1,103,310	2,244,256	30,765,135	2,969,866	1,592,176	1,377,692
Business receipts	23,753,422	20,227,736	473,895	998,999	2,052,792	30,167,328	2,841,136	1,533,327	1,307,809
Income from other partnerships	33,379	19,380	(*)	2,620	4,865	26,486	2,646	(*)	(*)
Nonqualifying dividends	1,547	956	207	(*)	(*)	3,329	(*)	(*)	(*)
Interest received	368,290	249,362	14,149	23,965	80,814	74,778	11,077	3,257	7,820
Rents received	96,918	25,375	4,845	36,400	30,298	152,471	70,657	34,487	36,170
Royalties	20,227	4,491	14,281	742	713	18,720	(*)	—	(*)
Farm net profit	1,365	(*)	(*)	—	(*)	(*)	(*)	—	(*)
Net gain, noncapital assets	127,207	105,092	3,060	4,940	14,115	55,913	6,481	4,233	2,248
Other receipts	329,910	224,457	9,581	35,841	60,231	266,050	37,604	16,695	20,909
Total deductions	28,730,781	24,477,893	494,179	1,175,538	2,583,171	23,541,245	3,181,275	1,698,817	1,482,458
Cost of sales and operations, total	2,204,669	235,818	46,711	458,554	1,463,586	4,145,791	629,714	310,708	31,9006
Inventory, beginning-of-year	1,083,678	84,475	3,586	197,387	798,228	264,716	30,773	11,858	18,915
Purchases	518,753	67,115	5,747	15,8682	267,209	1,909,582	335,898	184,683	151,215
Cost of labor	73,045	10,360	10,710	4,692	47,083	812,337	147,765	68,073	79,692
Material and supplies	147,084	20,149	1,841	35,442	89,652	311,502	46,145	17,613	28,532
Other costs	1,508,343	139,153	30,478	264,316	1,074,396	1,154,389	111,630	50,124	61,506
Less: inventory, end-of-year	1,126,232	105,434	(*)	202,165	812,982	306,735	42,497	21,643	20,854
Salaries and wages	1,033,244	885,081	7,445	76,527	64,191	6,545,441	516,154	280,301	235,853
Payments to partners	206,492	137,486	5,223	32,718	31,065	1,063,630	29,426	17,321	12,105
Rents paid	582,782	521,194	16,725	17,284	27,559	1,392,108	124,673	71,253	53,420
Interest paid	8,683,758	7,903,839	159,784	202,682	417,453	1,025,490	440,935	229,407	211,528
Taxes paid	3,141,306	2,965,782	64,825	39,186	71,513	887,323	202,439	101,860	100,579
Bad debts	55,682	41,902	(*)	3,832	9,659	44,966	10,125	6,140	3,985
Repairs	901,551	869,565	12,615	10,281	9,090	263,321	88,694	47,809	40,885
Depreciation	5,446,827	5,308,332	59,480	47,628	31,387	1,947,835	360,819	195,078	165,741
Amortization	22,130	20,526	546	276	782	113,299	2,496	1,670	826
Depletion	4,196	1,004	2,517	(*)	(*)	3,244	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	7,768	6,526	(*)	(*)	(*)	102,789	1,630	284	1,346
Employee benefit programs	15,170	12,713	(*)	1,460	901	123,462	11,037	4,400	6,637
Net loss from other partnerships	139,112	97,644	7,173	20,112	14,183	76,940	(*)	(*)	(*)
Farm net loss	(*)	(*)	(*)	—	(*)	(*)	—	—	—
Net loss, noncapital assets	30,204	29,918	(*)	631	529	11,490	955	(*)	(*)
Other deductions	6,255,730	5,441,433	110,552	263,004	440,741	5,793,119	759,273	430,201	329,072
Net profit (less loss)	−3,998,516	−3,620,350	32,977	−72,228	−338,915	7,223,890	−211,407	−106,641	−104,766
Net profit	2,515,165	1,909,337	222,207	172,353	211,268	9,100,813	227,597	104,727	122,870
Net loss	6,513,681	5,529,687	189,230	244,581	550,183	1,876,923	439,004	211,368	227,636
Partnerships with Net Profit									
Number of partnerships	161,928	130,461	19,507	6,634	5,326	138,510	6,894	3,027	3,867
Total receipts	11,121,095	8,802,445	431,675	773,832	1,113,143	26,522,079	1,405,717	707,633	698,084
Business receipts	10,598,787	8,489,948	387,595	703,835	1,017,409	26,061,204	1,345,580	682,243	663,337
Income from other partnerships	29,503	16,324	(*)	(*)	4,411	24,100	2,552	(*)	(*)
Nonqualifying dividends	1,310	720	207	(*)	(*)	668	(*)	(*)	(*)
Interest received	205,473	137,484	11,304	17,334	39,351	59,378	5,865	2,204	3,661
Rents received	41,275	7,039	4,339	21,709	8,188	91,713	26,985	14,202	14,783
Royalties	17,415	2,666	13,405	(*)	(*)	17,418	(*)	—	(*)
Farm net profit	(*)	(*)	(*)	—	(*)	(*)	—	—	—
Net gain, noncapital assets	75,350	61,100	1,546	3,882	8,822	47,371	5,190	3,701	1,489
Other receipts	150,959	86,612	6,489	23,961	33,897	200,190	17,301	5,137	12,164
Total deductions	8,605,930	6,893,108	209,468	601,479	901,875	17,421,266	1,178,120	602,906	575,214
Cost of sales and operations, total	1,055,442	114,166	33,815	263,938	643,523	3,018,342	275,087	112,964	162,123
Inventory, beginning-of-year	413,810	17,306	(*)	92,858	302,248	170,215	14,317	4,778	9,539
Purchases	196,192	39,515	(*)	80,971	73,094	1,434,848	154,944	75,720	79,224
Cost of labor	25,212	3,820	8,376	(*)	10,277	538,421	62,540	16,819	45,721
Material and supplies	77,672	13,884	1,265	15,602	46,921	247,195	27,336	5,462	21,874
Other costs	645,297	59,313	20,720	141,491	423,773	818,015	31,983	14,943	17,040
Less: inventory, end-of-year	302,741	19,672	(*)	69,723	212,790	190,352	16,033	4,758	11,275
Salaries and wages	398,241	310,063	5,168	57,195	23,815	5,779,678	205,243	109,133	96,110
Payments to partners	65,272	34,160	2,010	19,451	9,651	839,005	16,831	9,908	6,923
Rents paid	222,638	188,519	9,885	12,080	2,154	1,205,761	55,630	30,149	25,481
Interest paid	1,930,786	1,797,782	29,580	34,488	68,936	302,965	97,649	56,047	41,602
Taxes paid	1,207,819	1,142,490	33,589	13,485	18,255	670,925	80,890	38,247	42,643
Bad debts	6,747	4,519	(*)	586	1,636	26,579	2,589	1,350	1,239
Repairs	336,227	320,470	7,250	4,658	3,849	167,414	39,748	21,866	17,882
Depreciation	1,398,058	1,351,531	26,448	13,780	6,299	668,434	103,125	60,507	42,618
Amortization	4,188	3,711	(*)	(*)	(*)	39,812	524	370	(*)
Depletion	3,140	655	2,405	(*)	(*)	2,402	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	4,006	3,768	(*)	(*)	(*)	98,591	851	(*)	690
Employee benefit programs	6,421	5,728	(*)	508	99	107,295	4,634	1,602	3,032
Net loss from other partnerships	7,989	7,055	(*)	(*)	(*)	14,030	(*)	—	(*)
Farm net loss	(*)	(*)	—	—	—	(*)	—	—	—
Net loss, noncapital assets	534	444	(*)	(*)	(*)	6,909	(*)	(*)	(*)
Other deductions	1,960,292	1,597,919	58,020	180,928	123,425	4,453,112	295,121	160,549	134,572
Net profit	2,515,165	1,909,337	222,207	172,353	211,268	9,100,813	227,597	104,727	122,870

Footnotes at end of table.

PARTNERSHIPS

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										
	Personal services					Business services	Automotive repair and services				
								Automotive repair shops			Automobile parking and other services
	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services		Total	Total	General automobile repair shops	Other automobile repair	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Partnerships With and Without Net Profit											
Number of partnerships	24,099	8,163	8,033	2,170	5,733	28,127	20,817	15,348	8,317	7,031	5,469
Total receipts	1,194,572	447,884	250,118	82,167	414,403	2,278,101	1,457,912	1,059,437	546,359	513,078	398,475
Business receipts	1,170,098	441,087	249,492	77,671	401,848	2,172,581	1,427,862	1,049,386	540,569	508,817	378,476
Income from other partnerships	(*)	(*)	—	—	(*)	(*)	(*)	—	—	—	(*)
Nonqualifying dividends	—	—	—	—	—	(*)	—	—	—	—	—
Interest received	(*)	(*)	(*)	(*)	1,385	10,417	1,829	947	600	347	882
Rents received	8,583	4,635	(*)	(*)	2,577	12,355	11,638	3,760	2,218	1,542	7,878
Royalties	(*)	(*)	—	—	(*)	(*)	(*)	—	—	—	(*)
Farm net profit	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	670	444	—	—	226	27,742	7,004	1,088	(*)	(*)	5,916
Other receipts	12,955	1,037	186	3,504	8,228	44,844	9,007	4,258	2,015	2,241	4,751
Total deductions	981,937	391,954	209,151	54,416	326,414	2,380,474	1,258,857	878,377	459,194	419,183	380,480
Cost of sales and operations, total	291,597	118,943	37,164	7,404	128,086	454,534	670,924	526,996	298,377	228,619	143,928
Inventory, beginning-of-year	24,171	4,535	3,219	(*)	16,130	42,620	48,027	41,599	24,799	16,800	6,428
Purchases	124,262	32,812	11,201	(*)	77,171	239,730	512,935	397,026	242,564	154,462	115,909
Cost of labor	77,562	43,830	17,537	(*)	15,314	87,711	63,819	47,529	27,077	20,452	16,290
Material and supplies	44,900	22,995	7,247	(*)	11,364	28,980	64,016	61,654	19,411	42,243	2,362
Other costs	46,287	19,745	920	(*)	25,508	108,002	38,297	28,302	10,627	17,675	9,995
Less: inventory, end-of-year	25,585	4,974	2,960	(*)	17,401	52,509	56,170	49,114	26,101	23,013	7,056
Salaries and wages	188,949	68,179	68,941	13,000	38,829	217,560	134,689	100,978	39,858	61,120	33,691
Payments to partners	67,799	10,072	22,465	10,693	24,569	59,778	38,803	34,118	17,852	16,266	4,685
Rent paid	64,034	24,837	20,825	5,708	12,664	56,628	62,776	30,947	16,653	14,294	31,829
Interest paid	15,168	9,668	1,184	448	3,870	284,905	28,299	7,470	3,754	3,716	20,829
Taxes paid	38,104	15,321	8,675	1,787	10,321	47,870	40,320	24,671	12,057	12,614	15,649
Bad debts	3,203	682	(*)	(*)	2,419	5,008	2,607	2,030	1,025	1,005	577
Repairs	18,939	10,536	2,368	526	6,507	32,364	18,387	5,384	2,205	3,179	13,003
Depreciation	56,568	29,618	6,341	1,910	18,699	807,339	79,538	21,179	11,179	10,000	58,359
Amortization	595	(*)	(*)	—	(*)	7,944	898	494	(*)	(*)	404
Depletion	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	932	(*)	(*)	—	554	3,722	401	(*)	(*)	(*)	(*)
Employee benefit programs	1,362	540	(*)	—	718	5,384	2,144	1,279	428	851	865
Net loss from other partnerships	(*)	—	—	—	(*)	15,216	(*)	(*)	(*)	—	(*)
Farm net loss	—	—	—	—	—	(*)	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	(*)	—	—	1,302	(*)	(*)	(*)	(*)	(*)
Other deductions	234,969	102,618	40,753	12,917	78,681	379,654	177,485	121,911	55,018	66,893	55,574
Net profit (less loss)	212,635	55,930	40,967	27,749	87,989	—102,373	199,055	181,060	87,165	93,895	17,995
Net profit	233,090	64,490	45,655	28,070	94,875	432,223	233,464	191,943	91,799	100,144	41,521
Net loss	20,455	8,560	4,688	(*)	6,886	534,596	34,409	-10,883	4,634	6,249	23,526
Partnerships with Net Profit											
Number of partnerships	17,183	5,866	5,557	1,969	3,791	18,337	15,334	12,332	6,547	5,785	3,002
Total receipts	995,688	363,305	199,268	77,145	355,972	1,668,482	1,230,848	939,242	463,449	475,793	291,606
Business receipts	973,506	358,148	198,791	72,650	343,917	1,585,402	1,212,526	931,468	459,830	471,638	281,058
Income from other partnerships	(*)	(*)	—	—	(*)	(*)	(*)	—	—	—	(*)
Nonqualifying dividends	(*)	(*)	—	—	—	(*)	—	—	—	—	—
Interest received	1,525	339	(*)	(*)	1,125	6,479	1,284	546	201	345	738
Rents received	7,119	3,328	(*)	(*)	2,420	9,988	6,647	3,390	1,848	1,542	3,257
Royalties	(*)	(*)	—	—	(*)	(*)	—	—	—	—	—
Farm net profit	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	631	405	—	—	226	25,625	3,906	(*)	(*)	(*)	3,830
Other receipts	12,601	918	35	(*)	8,145	33,812	6,439	3,782	1,545	2,217	2,677
Total deductions	762,598	298,815	153,611	49,075	261,097	1,236,259	997,384	747,299	371,650	375,649	250,085
Cost of sales and operations, total	223,350	91,134	27,103	7,357	97,756	394,753	560,558	460,229	250,711	209,518	100,329
Inventory, beginning-of-year	19,122	4,090	1,318	(*)	13,427	20,419	42,548	37,244	21,888	15,356	5,304
Purchases	97,938	26,774	6,663	(*)	61,423	210,201	431,809	349,630	207,956	141,674	82,179
Cost of labor	57,550	32,897	14,173	(*)	9,599	77,383	51,016	41,465	22,460	19,005	9,551
Material and supplies	37,547	17,808	5,928	(*)	10,564	25,646	52,242	51,318	12,217	39,101	924
Other costs	31,610	14,071	429	(*)	16,996	82,024	33,406	25,439	9,654	15,785	7,967
Less: inventory, end-of-year	20,417	4,506	1,408	(*)	14,253	20,920	50,463	44,867	23,464	21,403	5,596
Salaries and wages	158,801	54,134	55,466	12,198	35,003	176,784	112,849	86,833	30,510	56,323	26,016
Payments to partners	42,524	7,276	11,717	(*)	14,884	40,363	22,701	19,505	8,102	11,403	3,196
Rents paid	49,716	18,583	15,430	4,924	10,779	42,268	50,176	25,406	13,066	12,340	24,770
Interest paid	9,852	5,562	849	448	2,993	56,678	14,052	5,329	2,555	2,774	8,723
Taxes paid	28,615	11,458	6,496	1,698	8,963	33,047	32,179	21,330	9,788	11,542	10,849
Bad debts	2,801	373	(*)	(*)	2,386	2,044	1,935	1,600	765	835	335
Repairs	14,215	7,537	1,650	331	4,697	20,807	13,251	4,481	1,705	2,776	8,770
Depreciation	39,265	19,325	4,643	1,586	13,711	188,586	47,980	16,911	8,170	8,641	31,169
Amortization	(*)	(*)	(*)	—	(*)	6,872	820	(*)	(*)	(*)	(*)
Depletion	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	932	(*)	(*)	—	554	3,430	401	(*)	(*)	(*)	(*)
Employee benefit programs	1,291	471	(*)	—	718	4,350	1,925	1,115	(*)	770	810
Net loss from other partnerships	(*)	—	—	—	(*)	(*)	(*)	—	—	—	(*)
Farm net loss	—	—	—	—	—	(*)	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)	—	—
Other deductions	192,168	82,055	30,094	11,863	68,156	261,943	137,663	103,716	45,601	58,115	33,947
Net profit	233,090	64,490	45,655	28,070	94,875	432,223	233,464	191,943	91,799	100,144	41,521

Footnotes at end of table.

PARTNERSHIPS

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										Nature of business not allocable
	Miscellaneous repair services	Amusement and recreation services, including motion pictures	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			
			Total	Offices of physicians	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services	
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Partnerships With and Without Net Profit											
Number of partnerships	11,111	16,217	17,492	9,410	8,082	25,474	6,278	10,967	7,563	3,404	304
Total receipts	559,772	1,690,410	5,450,507	3,316,750	2,133,757	8,059,543	1,713,961	4,254,356	4,007,935	246,421	14,122
Business receipts	556,503	1,607,944	5,410,602	3,295,601	2,115,001	7,991,476	1,696,319	4,214,805	3,971,526	243,279	14,011
Income from other partnerships	—	2,542	(*)	(*)	(*)	2,937	4,047	9,653	9,653	—	—
Nonqualifying dividends	(*)	(*)	(*)	(*)	—	256	(*)	(*)	(*)	—	—
Interest received	425	6,238	6,030	2,563	3,467	17,910	5,440	9,417	9,163	254	1
Rents received	1,611	10,534	11,552	4,192	7,360	11,444	3,283	3,844	1,747	(*)	3
Royalties	—	9,251	—	—	—	888	(*)	(*)	(*)	(*)	—
Farm net profit	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	(*)	8,506	1,163	877	286	443	110	220	215	(*)	—
Other receipts	1,072	45,349	18,636	10,997	7,639	34,169	4,267	18,234	15,452	782	107
Total deductions	460,740	2,032,221	3,505,214	1,760,728	1,744,486	4,085,629	1,433,613	3,121,618	2,936,594	185,024	13,165
Cost of sales and operations, total	238,366	416,720	378,226	48,955	329,271	109,767	464,285	58,233	44,704	(*)	10,116
Inventory, beginning-of-year	32,112	21,049	6,272	(*)	5,892	—	(*)	(*)	(*)	(*)	3,742
Purchases	188,831	134,319	83,301	5,388	77,913	—	24,273	(*)	—	(*)	6,343
Cost of labor	26,547	41,555	130,797	9,203	121,594	9,106	163,325	22,241	20,545	(*)	466
Material and supplies	21,247	12,347	39,829	5,301	34,528	3,250	18,439	(*)	(*)	(*)	1,075
Other costs	11,132	231,991	122,799	29,044	93,755	97,411	262,249	25,451	23,904	(*)	90
Less: inventory, end-of-year	41,503	24,541	4,772	(*)	4,411	—	13,972	(*)	(*)	(*)	1,600
Salaries and wages	55,302	272,824	1,192,041	635,810	556,231	1,775,470	397,342	1,647,543	1,573,971	73,572	423
Payments to partners	35,813	34,435	184,118	134,504	49,614	230,034	59,826	290,171	266,963	23,208	69
Rent paid	13,578	75,360	262,925	146,562	116,363	431,754	51,124	215,190	202,290	12,900	108
Interest paid	4,712	71,841	58,045	9,196	48,849	24,032	7,921	23,545	21,977	1,568	126
Taxes paid	13,529	53,970	136,867	56,081	80,786	173,800	38,737	115,015	108,957	6,058	250
Bad debts	1,288	3,396	8,427	1,112	7,315	3,811	1,552	2,921	2,541	(*)	34
Repairs	5,765	27,856	25,703	11,023	14,680	18,600	3,981	9,077	8,049	1,028	255
Depreciation	15,912	342,507	71,128	23,405	47,723	98,740	16,449	52,188	47,330	4,858	402
Amortization	(*)	88,756	1,299	(*)	1,111	1,258	(*)	5,780	5,376	(*)	—
Depletion	—	(*)	(*)	—	(*)	92	(*)	(*)	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	(*)	2,968	23,450	17,008	6,442	34,847	9,640	23,689	23,314	(*)	—
Employee benefit programs	1,563	3,483	31,982	15,374	16,608	29,548	7,154	26,546	26,664	1,882	24
Net loss from other partnerships	—	25,969	(*)	(*)	(*)	5,086	205	3,390	2,933	(*)	—
Farm net loss	—	—	—	—	—	—	—	(*)	(*)	—	—
Net loss, noncapital assets	(*)	836	(*)	836	(*)	48	(*)	280	256	(*)	—
Other deductions	74,203	610,805	1,130,432	661,010	469,422	1,148,742	377,310	645,970	601,190	44,780	1,358
Net profit (less loss)	99,032	−341,811	1,945,293	1,556,022	389,271	3,973,914	280,348	1,132,738	1,071,341	61,397	957
Net profit	107,834	235,561	2,003,138	1,563,597	439,541	3,982,282	290,442	1,143,270	1,077,795	65,475	957
Net loss	8,802	577,372	57,845	7,575	50,270	8,368	10,094	10,532	6,454	4,078	—
Partnerships With Net Profit											
Number of partnerships	7,998	7,379	15,294	8,906	6,388	23,835	4,667	9,283	6,879	2,404	237
Total receipts	471,713	1,197,275	4,984,139	3,274,135	1,710,004	7,989,119	1,503,739	4,179,502	3,963,715	215,787	11,712
Business receipts	468,971	1,140,669	4,948,096	3,253,730	1,694,366	7,921,863	1,487,284	4,140,135	3,927,387	212,748	11,601
Income from other partnerships	—	(*)	(*)	(*)	(*)	2,936	3,712	9,648	9,648	—	—
Nonqualifying dividends	(*)	(*)	(*)	(*)	—	128	(*)	(*)	(*)	—	—
Interest received	424	3,586	5,344	2,560	2,784	17,724	5,292	9,296	9,125	171	1
Rents received	1,111	7,131	10,439	3,459	6,980	11,432	3,283	3,844	1,747	(*)	3
Royalties	—	8,801	—	—	—	888	(*)	(*)	(*)	(*)	—
Farm net profit	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	(*)	6,565	1,139	877	(*)	443	96	220	215	(*)	—
Other receipts	1,046	29,453	16,597	10,989	5,608	33,705	3,849	18,176	15,414	762	107
Total deductions	363,879	961,714	2,981,001	1,710,538	1,270,463	4,006,837	1,213,297	3,036,232	2,885,920	150,312	10,755
Cost of sales and operations, total	201,926	269,962	284,904	46,142	238,762	95,597	325,498	57,795	44,704	(*)	7,706
Inventory, beginning-of-year	25,639	13,309	3,417	(*)	3,037	—	(*)	(*)	(*)	(*)	1,332
Purchases	156,903	92,737	63,937	5,388	58,549	—	(*)	(*)	—	(*)	6,343
Cost of labor	24,408	22,658	95,796	9,203	86,593	9,106	84,394	22,229	20,545	(*)	466
Material and supplies	18,723	6,655	33,846	5,263	28,583	3,250	14,816	(*)	(*)	—	1,075
Other costs	6,911	149,254	90,970	26,269	64,701	83,241	209,370	25,068	23,904	(*)	90
Less: inventory, end-of-year	32,656	14,651	3,062	(*)	2,701	—	(*)	(*)	(*)	(*)	1,600
Salaries and wages	40,687	174,129	1,030,099	628,363	401,736	1,762,721	381,857	1,620,930	1,557,401	63,529	423
Payments to partners	19,620	13,682	152,321	123,928	28,393	204,888	45,892	266,241	252,454	13,787	69
Rent paid	9,978	57,536	235,395	144,156	91,239	426,251	47,976	207,695	197,782	9,913	108
Interest paid	3,273	23,115	31,724	7,583	24,141	23,454	6,612	22,978	21,579	1,399	126
Taxes paid	10,706	35,696	111,591	55,206	56,385	172,372	34,851	112,719	107,568	5,151	250
Bad debts	1,042	507	6,719	759	5,960	3,811	1,551	2,851	2,499	(*)	34
Repairs	3,945	17,180	21,103	10,949	10,154	18,509	3,575	8,735	7,872	863	255
Depreciation	11,639	64,771	55,268	22,194	33,074	97,493	14,905	50,287	46,497	3,790	402
Amortization	(*)	19,248	1,075	(*)	892	1,258	(*)	5,743	5,376	(*)	—
Depletion	—	(*)	(*)	—	(*)	92	(*)	(*)	(*)	(*)	—
Pension, profit-sharing, annuity, bond purchase plans	(*)	1,670	22,181	16,988	5,193	34,754	9,448	23,689	23,314	(*)	—
Employee benefit programs	1,126	2,478	26,760	15,133	11,627	29,486	6,490	27,973	26,277	1,696	24
Net loss from other partnerships	—	(*)	(*)	(*)	(*)	5,086	(*)	2,933	2,933	—	—
Farm net loss	—	—	—	—	—	—	—	(*)	(*)	—	—
Net loss, noncapital assets	(*)	(*)	(*)	(*)	—	44	(*)	258	256	(*)	—
Other deductions	59,287	280,398	1,001,304	638,454	362,850	1,131,021	334,351	625,325	589,329	35,996	1,358
Net profit	107,834	235,561	2,003,138	1,563,597	439,541	3,982,282	290,442	1,143,270	1,077,795	65,475	957

(*) 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," "Wholesale and retail trade not allocable," and "Other services" 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 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All Industries															
Total	**1,073,094**	**4,950,634**	**146,010,969**	**64,672,843**	**10,108,834**	**17,074,875**	**7,737,570**	**661,134**	**22,431,931**	**405,759**	**14,694,361**	**0.1**	**0.5**	**0.7**	**2.2**
Under $5,000, total	282,024	1,383,433	429,689	130,966	497,927	85,744	—4,323,969	94,378	215,375	185,403	4,539,344	1.2	1.9	6.0	5.8
No receipts reported	73,081	504,807	—	—	235,155	57,072	—3,411,922	4,474	104,177	68,538	3,516,099	2.5	—	11.5	7.3
$1 under $5,000	208,943	878,626	429,689	130,966	262,772	28,672	—912,047	89,904	111,198	116,865	1,023,245	1.5	1.9	4.4	5.3
$5,000 under $10,000	101,599	342,552	747,357	154,692	181,464	34,982	—203,591	61,759	207,290	39,441	410,881	2.2	2.3	3.8	5.2
$10,000 under $25,000	166,096	579,749	2,781,432	604,875	405,287	146,549	—5,543	110,352	735,871	54,177	741,414	1.6	1.7	2.8	11.1
$25,000 under $50,000	140,976	471,461	5,115,304	1,438,470	643,838	381,757	269,698	101,192	1,186,260	39,316	916,562	1.8	1.8	2.8	15.7
$50,000 under $100,000	133,660	513,103	9,571,196	3,149,005	956,236	882,858	1,007,999	99,417	1,994,796	33,645	986,797	1.8	1.8	2.8	5.1
$100,000 under $200,000	114,009	524,160	16,248,560	6,405,755	1,278,651	1,734,442	1,892,335	89,574	3,033,422	23,850	1,141,087	2.0	2.0	3.1	3.6
$200,000 under $500,000	90,605	488,306	27,665,820	11,340,634	2,035,157	3,242,741	2,872,076	70,536	4,773,430	19,907	1,901,354	0.8	0.8	1.5	2.5
$500,000 under $1,000,000	25,523	243,730	17,439,848	7,666,565	1,257,535	2,143,491	1,354,205	19,652	2,438,722	5,757	1,084,517	1.7	1.8	2.8	2.7
$1,000,000 under $2,000,000	10,953	180,890	15,126,253	7,351,177	953,588	1,772,832	970,116	8,410	1,922,918	2,515	952,802	1.4	1.5	2.0	1.7
$2,000,000 under $5,000,000	5,594	152,067	16,810,844	8,871,877	911,330	2,036,470	1,047,176	4,268	1,977,865	1,302	930,689	2.9	3.1	3.4	2.2
$5,000,000 under $10,000,000	1,295	37,497	8,868,064	4,765,755	423,703	1,073,760	654,554	988	1,002,889	302	348,335	1.5	1.7	0.5	1.0
$10,000,000 or more	760	33,686	25,206,602	12,793,072	564,018	3,539,249	2,202,514	608	2,943,093	144	740,579	1.1	1.4	0.1	(3)
Agriculture, Forestry, and Fishing															
Total	**123,173**	**351,062**	**12,612,792**	**7,840,001**	**982,412**	**1,034,743**	**895,644**	**74,143**	**1,953,836**	**48,660**	**1,058,192**	**2.0**	**4.5**	**3.7**	**4.5**
Under $5,000, total	26,617	77,522	39,974	66,382	54,131	17,720	—226,519	6,364	29,404	20,186	255,923	4.7	7.0	17.9	8.9
No receipts reported	8,494	28,997	—	—	24,486	10,604	—128,342	1,666	17,104	6,828	145,446	8.3	—	27.3	12.6
$1 under $5,000	18,123	48,525	39,974	66,382	29,645	7,116	—98,177	4,698	12,300	13,358	110,477	5.8	7.0	20.0	12.1
$5,000 under $10,000	11,844	30,812	88,327	55,257	21,023	6,312	—24,572	6,140	22,504	5,704	47,076	7.2	7.3	12.2	14.7
$10,000 under $25,000	19,665	54,349	333,431	185,546	59,066	29,918	—33,015	12,173	73,863	7,292	106,878	5.5	5.6	8.9	12.6
$25,000 under $50,000	18,001	46,825	658,634	352,513	103,539	48,827	37,588	12,599	160,287	5,402	122,699	5.7	5.7	8.9	16.5
$50,000 under $100,000	19,123	50,820	1,387,153	731,489	170,623	98,104	134,213	14,187	266,796	4,936	132,583	5.5	5.6	7.9	12.1
$100,000 under $200,000	15,091	42,871	2,139,338	1,100,263	195,116	155,684	384,747	12,450	494,847	2,557	110,100	6.0	6.1	7.9	15.1
$200,000 under $500,000	9,192	27,503	2,702,200	1,536,878	199,793	252,842	383,846	7,467	505,405	1,696	121,559	6.4	6.4	9.2	14.7
$500,000 under $1,000,000	2,268	9,445	1,560,728	1,013,865	82,660	166,735	133,166	1,730	193,861	529	60,695	10.8	11.5	10.9	19.3
$1,000,000 under $2,000,000	802	4,293	1,115,023	750,412	42,146	104,671	65,599	649	106,389	153	40,790	14.0	14.8	15.6	14.6
$2,000,000 under $5,000,000	454	4,266	1,272,601	884,248	38,975	109,029	19,615	293	68,462	161	48,847	22.1	20.3	18.9	20.7
$5,000,000 under $10,000,000	88	1,877	643,706	562,747	7,748	27,031	18,960	48	24,955	39	5,995	23.3	23.4	21.0	37.8
$10,000,000 or more	28	479	671,677	600,401	7,592	17,870	2,016	23	7,063	(*)	(*)	30.3	54.0	26.6	(*)
Farms: Total															
Total	**110,106**	**317,936**	**11,530,643**	**7,331,611**	**909,681**	**880,011**	**787,784**	**66,119**	**1,789,882**	**43,769**	**1,002,098**	**2.1**	**4.9**	**3.9**	**4.7**
Under $5,000, total	23,032	68,675	34,413	63,013	42,558	14,929	—208,881	5,352	27,508	17,680	236,389	5.1	7.5	19.0	9.4
No receipts reported	7,348	25,683	—	—	16,537	8,587	—117,617	1,590	16,466	5,758	134,083	8.9	—	28.1	13.4
$1 under $5,000	15,684	42,992	34,413	63,013	26,021	6,342	—91,264	3,762	11,042	11,922	102,306	6.2	7.5	21.9	12.8
$5,000 under $10,000	10,168	27,192	75,548	51,959	19,569	5,774	—25,147	5,138	19,144	5,030	44,291	7.7	7.8	13.4	15.3
$10,000 under $25,000	17,952	50,639	303,790	177,177	52,880	23,797	—29,234	11,160	68,376	6,659	97,610	5.7	5.9	9.3	13.3
$25,000 under $50,000	15,768	39,408	582,997	331,157	96,706	41,145	19,058	10,867	138,877	4,901	119,819	6.0	6.1	9.7	16.8
$50,000 under $100,000	17,698	47,854	1,285,856	707,377	161,545	81,701	117,231	13,067	246,813	4,631	129,582	5.7	5.8	8.3	12.3
$100,000 under $200,000	13,953	40,175	1,987,655	1,060,606	183,117	127,942	347,426	11,376	452,856	2,493	105,430	6.2	6.3	8.3	15.6
$200,000 under $500,000	8,222	25,033	2,425,426	1,412,981	184,267	206,321	347,002	6,681	462,233	1,541	115,231	7.1	7.1	9.9	15.4
$500,000 under $1,000,000	2,083	8,846	1,434,086	946,975	79,604	145,200	126,213	1,580	183,307	503	57,094	11.6	12.3	11.4	20.1
$1,000,000 under $2,000,000	703	3,688	984,412	654,470	38,100	91,239	58,987	572	97,193	131	38,206	15.9	16.7	17.0	15.3
$2,000,000 under $5,000,000	416	4,083	1,156,883	792,989	36,299	99,298	15,610	260	63,014	156	47,404	24.1	22.3	20.4	21.3
$5,000,000 under $10,000,000	83	1,864	607,900	532,506	7,444	24,795	17,503	43	23,498	39	5,995	24.7	24.8	22.3	37.8
$10,000,000 or more	28	479	671,677	600,401	7,592	17,870	2,016	23	7,063	(*)	(*)	30.3	54.0	26.6	(*)
Farms: Field crop															
Total	**41,383**	**109,361**	**4,083,827**	**2,179,117**	**382,123**	**317,036**	**653,087**	**29,211**	**905,983**	**12,155**	**252,896**	**3.6**	**7.1**	**5.7**	**10.1**
Under $5,000, total	8,411	24,190	13,257	15,659	12,200	3,893	—49,423	2,826	12,407	5,585	61,830	8.6	12.6	23.6	21.1
No receipts reported	2,478	6,855	—	—	5,562	(*)	—31,548	837	5,412	1,641	36,960	15.7	—	41.7	29.4
$1 under $5,000	5,933	17,335	13,257	15,659	6,638	1,047	—17,875	1,989	6,995	3,944	24,870	10.3	12.6	26.8	29.0
$5,000 under $10,000	3,786	10,384	28,743	16,748	5,008	1,390	1,747	2,680	11,873	1,106	10,126	12.7	12.9	17.7	36.2
$10,000 under $25,000	7,088	19,287	116,828	51,720	14,016	3,422	25,685	5,566	42,312	1,522	16,627	9.2	9.5	12.3	22.4
$25,000 under $50,000	5,380	13,158	198,903	96,977	36,766	11,404	20,498	4,169	65,843	1,211	45,345	10.3	10.5	15.4	36.1
$50,000 under $100,000	6,464	14,928	484,238	217,776	64,089	26,771	71,800	5,109	107,181	1,355	35,381	9.6	9.8	13.5	21.8
$100,000 under $200,000	5,451	12,529	766,071	363,110	81,984	46,556	188,930	4,620	218,126	814	29,196	9.9	9.9	12.4	22.6
$200,000 under $500,000	3,592	9,845	1,056,423	507,462	95,651	88,300	234,296	3,179	255,608	413	21,312	11.0	11.2	13.0	38.5
$500,000 under $1,000,000	856	3,860	550,368	305,259	41,972	56,757	89,664	753	103,530	103	13,866	17.9	17.3	16.7	29.1
$1,000,000 under $2,000,000	170	583	228,006	118,040	13,858	27,381	27,634	158	36,072	(*)	(*)	18.3	18.6	27.7	(*)
$2,000,000 under $5,000,000	155	475	445,517	329,303	12,727	41,332	33,414	140	38,767	(*)	(*)	44.1	44.8	31.3	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Agriculture, Forestry, and Fishing—Continued															
Farms: Fruit, tree nut, and vegetable															
Total	**12,301**	**53,781**	**1,392,531**	**788,211**	**113,098**	**266,804**	**51,436**	**6,412**	**241,275**	**5,889**	**189,839**	**6.4**	**8.9**	**12.4**	**8.9**
Under $5,000, total	2,783	15,048	2,582	4,522	7,597	6,206	−52,349	(*)	(*)	2,365	53,310	14.3	25.5	(*)	19.7
No receipts reported	1,359	9,911	—	—	4,309	(*)	−40,513	—	—	1,358	40,513	20.8	—	—	24.7
$1 under $5,000	1,424	5,137	2,582	4,522	3,288	1,773	−11,836	(*)	(*)	1,006	12,797	19.7	25.5	(*)	24.7
$5,000 under $10,000	1,529	5,163	11,774	9,297	3,652	2,321	−9,104	(*)	(*)	976	11,031	20.0	20.4	(*)	32.0
$10,000 under $25,000	1,833	5,981	30,592	23,037	7,196	7,243	−18,930	717	3,454	1,116	22,384	17.0	17.6	37.5	23.7
$25,000 under $50,000	1,822	6,655	66,514	38,266	11,880	12,700	−269	1,423	13,186	399	13,455	17.2	17.4	26.2	25.2
$50,000 under $100,000	1,652	8,535	118,456	61,611	13,126	19,416	770	1,055	22,171	597	21,401	17.0	17.1	24.9	35.5
$100,000 under $200,000	1,003	4,268	141,010	81,162	10,123	23,851	16,239	882	24,777	121	8,538	22.0	22.4	27.2	37.3
$200,000 under $500,000	1,084	3,799	325,458	160,050	24,447	52,661	67,042	862	87,681	222	20,639	19.0	18.6	29.2	30.3
$500,000 under $1,000,000	375	1,185	268,954	158,104	11,762	51,810	37,563	346	43,599	(*)	(*)	27.9	29.9	20.9	(*)
$1,000,000 under $2,000,000	166	2,067	225,184	132,777	12,619	44,132	8,698	108	28,275	58	19,577	21.4	22.3	26.8	19.5
$2,000,000 under $5,000,000	47	1,047	129,532	65,685	7,868	30,777	315	42	13,560	(*)	(*)	28.5	27.1	25.2	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms: Livestock															
Total	**52,529**	**144,735**	**5,720,865**	**4,149,833**	**399,305**	**249,315**	**65,698**	**29,118**	**594,432**	**23,210**	**528,734**	**3.2**	**8.2**	**6.2**	**6.6**
Under $5,000, total	9,592	24,038	16,550	41,163	20,654	3,716	−91,078	1,907	12,589	7,685	103,667	7.9	10.8	32.1	12.7
No receipts reported	2,551	6,557	—	—	5,399	(*)	−32,426	686	9,667	1,865	42,093	15.0	—	39.4	19.4
$1 under $5,000	7,041	17,481	16,550	41,163	15,255	3,237	−58,652	1,221	2,922	5,820	61,574	9.4	10.8	46.8	16.9
$5,000 under $10,000	4,853	11,645	35,031	25,914	10,909	2,063	−17,790	1,905	5,344	2,948	23,134	11.2	11.4	23.3	19.3
$10,000 under $25,000	8,680	24,282	150,747	99,565	31,012	12,731	−34,812	4,726	22,314	3,821	57,126	8.3	8.6	15.6	19.6
$25,000 under $50,000	8,265	18,815	306,754	189,658	46,804	16,234	3,393	5,058	59,376	3,207	55,983	8.5	8.7	13.9	19.8
$50,000 under $100,000	9,328	23,666	685,839	420,657	83,303	32,255	44,503	6,732	114,018	2,596	69,515	7.9	8.1	11.6	16.5
$100,000 under $200,000	7,139	22,578	1,008,118	593,415	89,315	48,792	127,191	5,523	194,882	1,549	67,691	9.0	9.1	12.8	21.8
$200,000 under $500,000	3,314	10,872	976,597	712,361	61,003	54,617	30,227	2,425	101,928	889	71,701	11.1	10.9	16.5	20.0
$500,000 under $1,000,000	737	3,141	517,307	407,537	23,000	25,164	−5,096	437	30,621	300	35,717	18.9	20.7	23.6	29.1
$1,000,000 under $2,000,000	344	975	497,612	381,174	9,631	12,931	19,992	285	30,096	59	10,104	29.1	29.8	34.6	36.3
$2,000,000 under $5,000,000	207	2,547	564,832	381,481	15,682	27,077	−18,210	75	10,489	132	28,699	34.8	28.4	25.9	34.8
$5,000,000 under $10,000,000	49	1,720	376,229	350,270	2,998	5,549	3,033	27	8,177	(*)	(*)	23.9	27.3	38.2	(*)
$10,000,000 or more	21	456	585,249	546,638	4,994	8,186	4,345	18	4,598	(*)	(*)	40.4	62.0	40.9	(*)
Agricultural services, forestry, and fishing															
Total	**13,067**	**33,126**	**1,082,149**	**508,390**	**72,731**	**154,732**	**107,860**	**8,024**	**163,954**	**4,891**	**56,094**	**6.5**	**5.8**	**9.3**	**14.2**
Under $5,000, total	3,585	8,847	5,561	3,369	11,573	2,791	−17,638	1,012	1,896	2,506	19,534	13.2	19.9	37.0	25.4
No receipts reported	1,146	3,314	—	—	7,949	(*)	−10,725	(*)	(*)	1,070	11,363	22.7	—	(*)	35.7
$1 under $5,000	2,439	5,533	5,561	3,369	3,624	774	−6,913	936	1,258	1,436	8,171	16.3	19.9	34.0	34.9
$5,000 under $10,000	1,676	3,620	12,779	3,298	1,454	(*)	575	1,002	3,360	674	2,785	19.7	20.2	30.0	52.4
$10,000 under $25,000	1,713	3,710	29,641	8,359	6,186	6,121	−3,781	1,013	5,487	633	9,268	19.1	19.5	31.5	39.8
$25,000 under $50,000	2,233	7,417	75,637	21,356	6,893	7,682	18,530	1,732	21,410	501	2,880	16.8	17.0	22.9	39.1
$50,000 under $100,000	1,425	2,966	101,297	24,112	9,078	16,403	16,982	1,120	19,983	(*)	(*)	20.5	20.8	27.3	(*)
$100,000 under $200,000	1,138	2,696	171,683	39,657	11,999	27,742	37,321	1,074	41,991	(*)	(*)	21.0	21.2	26.1	(*)
$200,000 under $500,000	970	2,470	276,774	123,897	15,526	46,521	36,844	806	43,172	155	6,328	11.1	10.4	14.7	40.0
$500,000 under $1,000,000	185	599	126,642	66,890	3,056	21,535	6,953	150	10,554	(*)	(*)	20.3	20.7	27.6	(*)
$1,000,000 under $2,000,000	99	605	130,611	95,942	4,046	13,432	6,612	77	9,196	22	2,584	10.5	10.5	19.1	39.1
$2,000,000 under $5,000,000	38	183	115,718	91,259	2,676	9,731	4,005	33	5,448	(*)	(*)	16.5	16.9	25.1	(*)
$5,000,000 under $10,000,000	5	13	35,806	30,241	304	2,236	1,457	5	1,457	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining															
Total	**15,571**	**223,777**	**4,001,011**	**1,184,750**	**274,275**	**283,007**	**−499,956**	**8,475**	**1,289,923**	**7,029**	**1,789,879**	**5.6**	**2.1**	**2.9**	**12.7**
Under $5,000, total	8,232	78,428	7,721	757	22,860	12,057	−1,249,011	3,239	42,671	4,926	1,291,682	8.4	15.5	11.1	17.2
No receipts reported	4,023	39,445	—	—	21,416	11,729	−1,244,291	559	40,724	3,464	1,285,015	11.5	—	11.5	17.3
$1 under $5,000	4,209	38,983	7,721	757	1,444	328	−4,720	2,680	1,947	1,462	6,667	12.4	15.5	21.5	43.3
$5,000 under $10,000	1,014	10,647	7,430	(*)	877	(*)	−6,457	917	3,693	(*)	(*)	24.6	24.9	18.0	(*)
$10,000 under $25,000	946	10,230	16,550	(*)	3,488	(*)	−47,563	577	6,617	369	54,180	24.7	25.6	55.4	40.3
$25,000 under $50,000	1,388	13,374	48,074	9,501	4,978	(*)	−38,460	771	8,703	617	47,163	20.2	20.5	30.2	33.8
$50,000 under $100,000	1,049	20,302	79,370	32,053	7,915	(*)	−72,913	728	22,487	321	95,400	21.8	22.4	28.7	34.8
$100,000 under $200,000	800	5,863	115,641	18,491	10,945	11,756	−13,560	598	35,886	202	49,446	20.9	21.4	28.0	22.5
$200,000 under $500,000	1,091	18,286	351,323	77,319	26,189	38,503	4,276	744	88,938	347	84,662	8.2	8.4	11.2	21.7
$500,000 under $1,000,000	478	42,102	342,155	100,575	21,897	26,426	69,826	429	69,613	49	19,787	11.6	11.8	13.7	34.4
$1,000,000 under $2,000,000	279	19,551	403,092	97,900	29,198	25,573	67,201	226	109,468	53	42,265	6.5	7.1	8.4	15.8
$2,000,000 under $5,000,000	190	3,794	579,951	156,701	40,444	49,493	126,655	162	167,046	28	40,391	11.0	9.9	18.3	3.4
$5,000,000 under $10,000,000	57	672	407,641	198,368	24,848	36,229	70,589	48	78,626	20	54,553	(*)	(*)	(*)	(*)
$10,000,000 or more	47	528	1,642,063	487,851	80,636	70,580	589,461	36	635,977			(*)	(*)	(*)	

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Mining—Continued															
Oil and gas extraction															
Total	**12,974**	**213,238**	**2,626,571**	**603,507**	**162,486**	**106,456**	**—629,445**	**7,214**	**1,027,239**	**5,693**	**1,656,684**	**6.2**	**2.7**	**3.5**	**13.7**
Under $5,000, total	7,321	74,149	7,148	639	18,535	10,620	—1,190,393	3,105	42,576	4,149	1,232,969	8.9	16.2	11.1	18.0
No receipts reported	3,456	36,040	—	—	17,312	10,435	—1,186,635	492	40,669	2,964	1,227,304	12.4	—	11.6	18.1
$1 under $5,000	3,865	38,109	7,148	639	1,223	(*)	—3,758	2,613	1,907	1,185	5,665	12.9	16.2	21.9	49.6
$5,000 under $10,000	931	10,113	6,777	(*)	812	(*)	—6,591	834	3,759	(*)	(*)	25.7	28.2	18.4	(*)
$10,000 under $25,000	741	9,319	12,370	(*)	1,837	(*)	—39,441	510	6,584	(*)	(*)	27.5	28.4	55.6	(*)
$25,000 under $50,000	1,085	12,533	38,115	(*)	3,692	(*)	—34,511	669	7,284	416	41,795	22.6	23.1	33.3	36.4
$50,000 under $100,000	842	19,750	62,232	28,967	6,340	(*)	—73,585	527	17,914	315	91,499	23.5	24.1	31.6	36.2
$100,000 under $200,000	565	4,722	80,700	12,455	7,116	4,150	—12,109	400	28,421	165	40,530	23.6	24.0	31.9	26.8
$200,000 under $500,000	814	17,354	259,533	55,191	17,175	17,589	6,839	586	80,732	228	73,893	9.5	9.7	11.9	24.3
$500,000 under $1,000,000	324	41,622	223,463	46,301	14,003	8,200	55,764	297	68,745	(*)	(*)	13.6	13.8	15.3	(*)
$1,000,000 under $2,000,000	190	19,231	268,381	38,485	17,229	7,815	58,549	156	85,907	34	37,358	7.2	7.2	9.4	16.8
$2,000,000 under $5,000,000	107	9,455	316,174	63,635	14,435	14,677	78,710	88	114,743	19	36,033	17.7	15.6	25.7	2.9
$5,000,000 under $10,000,000	25	527	174,194	66,921	7,157	11,699	43,001	21	44,878						
$10,000,000 or more	29	463	1,177,484	280,120	54,155	29,246	484,322	21	515,696	12	33,251	(*)	(*)	(*)	(*)
Other mining															
Total	**2,597**	**10,539**	**1,374,440**	**581,243**	**111,789**	**176,551**	**129,489**	**1,261**	**262,684**	**1,336**	**133,195**	**13.1**	**3.7**	**4.6**	**10.4**
Under $5,000, total	911	4,279	(*)	(*)	4,325	(*)	—58,618	(*)	(*)	777	58,713	25.5	(*)	(*)	15.2
No receipts reported	567	3,405	—	—	(*)	(*)	—57,656	(*)	(*)	500	57,711	31.5	—	(*)	15.4
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	235	1,141	34,941	(*)	3,829	(*)	—1,451	(*)	(*)	(*)	(*)	43.0	44.2	(*)	(*)
$200,000 under $500,000	277	932	91,790	22,128	9,014	20,914	—2,563	158	8,206	119	10,769	16.5	17.0	32.3	36.2
$500,000 under $1,000,000	154	480	118,692	54,274	7,894	18,226	14,062	132	20,868	(*)	(*)	22.2	22.4	30.4	(*)
$1,000,000 under $2,000,000	89	320	134,711	59,415	11,969	17,758	8,652	70	13,559	(*)	(*)	13.6	15.9	15.7	(*)
$2,000,000 under $5,000,000	83	339	263,777	93,066	26,009	34,916	47,945	74	52,303	(*)	(*)	10.8	11.1	15.7	(*)
$5,000,000 under $10,000,000	32	145	233,447	131,447	17,691	24,530	27,588	27	33,748	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	18	65	464,579	207,731	26,481	41,334	105,139	15	120,281	(*)	(*)	(*)	(*)	(*)	(*)
Construction															
Total	**60,784**	**135,463**	**12,347,998**	**9,071,670**	**273,559**	**1,620,482**	**794,397**	**45,076**	**1,245,240**	**14,771**	**450,843**	**2.9**	**1.4**	**2.9**	**3.9**
Under $5,000, total	6,285	14,540	10,550	4,689	3,915	5,987	—49,013	1,961	5,221	4,057	54,234	9.7	14.0	29.3	13.7
No receipts reported	1,961	5,415	—	—	1,316	4,139	—39,723	(*)	(*)	1,936	41,038	16.0	—	(*)	14.6
$1 under $5,000	4,324	9,125	10,550	4,689	2,599	1,848	—9,290	1,936	3,906	2,121	13,196	12.1	14.0	34.7	33.1
$5,000 under $10,000	4,494	9,587	35,256	12,054	3,434	2,286	4,686	2,706	8,953	1,721	4,267	11.9	12.1	19.0	26.5
$10,000 under $25,000	8,819	18,446	153,833	48,512	6,085	13,204	51,540	7,114	55,547	1,439	4,007	8.5	8.7	11.4	25.0
$25,000 under $50,000	12,511	26,388	465,284	169,445	19,834	55,693	107,796	9,885	122,870	2,559	15,074	7.1	7.2	9.6	24.8
$50,000 under $100,000	12,014	26,239	868,594	387,708	32,017	136,109	150,183	9,837	177,802	1,977	27,618	7.2	7.3	9.7	44.0
$100,000 under $200,000	8,206	16,505	1,159,181	606,979	32,093	182,530	166,332	6,820	186,887	1,286	20,555	8.4	8.6	12.9	19.8
$200,000 under $500,000	5,341	12,357	1,619,756	1,040,860	41,431	285,944	148,984	4,216	181,291	1,099	32,307	3.8	3.9	5.2	12.8
$500,000 under $1,000,000	1,616	4,414	1,127,516	828,852	20,838	188,796	64,327	1,322	96,710	267	32,383	6.7	6.8	9.3	13.2
$1,000,000 under $2,000,000	724	2,280	1,000,594	791,322	16,741	118,413	36,526	554	71,595	168	35,069	3.6	3.7	6.0	7.8
$2,000,000 under $5,000,000	506	1,762	1,560,727	1,321,714	24,863	202,578	32,328	362	94,301	134	61,973	4.6	5.1	9.1	9.9
$5,000,000 under $10,000,000	152	513	1,045,133	889,626	16,942	93,904	33,535	111	85,307	39	51,772	(*)	(*)	(*)	(*)
$10,000,000 or more	116	432	3,301,574	2,969,909	55,366	534,838	47,173	88	158,756	25	111,583	(*)	(*)	(*)	(*)
General contractors															
Total	**24,594**	**57,699**	**8,883,806**	**7,195,303**	**179,431**	**1,059,537**	**251,831**	**15,578**	**662,080**	**8,643**	**410,249**	**4.4**	**1.5**	**3.4**	**4.1**
Under $5,000, total	2,960	7,472	2,532	1,756	2,391	1,027	—43,873	357	1,777	2,603	45,650	13.5	26.7	43.0	14.8
No receipts reported	1,603	4,565	—	—	1,008	(*)	—34,575	(*)	(*)	1,579	35,824	17.2	—	(*)	15.3
$1 under $5,000	1,357	2,907	2,532	1,756	1,383	(*)	—9,298	(*)	(*)	1,024	9,826	21.4	26.7	(*)	40.2
$5,000 under $10,000	1,469	3,337	11,253	3,695	2,018	(*)	—377	(*)	(*)	652	2,434	20.7	21.0	(*)	36.8
$10,000 under $25,000	2,527	5,260	42,711	14,647	1,626	2,661	16,464	2,023	18,062	(*)	(*)	15.8	16.2	20.3	(*)
$25,000 under $50,000	4,509	9,452	167,005	69,074	8,002	19,943	21,005	3,022	31,917	1,420	10,912	11.8	12.0	17.2	31.3
$50,000 under $100,000	4,369	9,675	323,199	184,564	11,290	42,132	25,829	3,059	49,388	1,176	23,565	11.8	12.0	18.1	51.3
$100,000 under $200,000	3,727	8,821	512,320	279,145	15,161	55,935	55,485	2,826	71,588	901	16,103	12.2	12.2	21.5	21.2
$200,000 under $500,000	2,776	6,596	853,279	611,286	21,285	101,798	53,206	2,045	79,166	714	25,960	5.1	5.3	7.6	14.9
$500,000 under $1,000,000	1,035	2,876	727,956	576,706	10,904	77,379	31,069	826	58,724	200	27,655	8.3	8.4	11.7	14.0
$1,000,000 under $2,000,000	545	1,827	759,811	618,566	12,665	59,573	15,686	391	49,877	152	33,991	4.2	4.2	7.1	8.0
$2,000,000 under $5,000,000	430	1,511	1,320,052	1,121,265	22,931	128,135	16,532	297	76,895	127	60,363	5.0	5.7	10.6	10.1
$5,000,000 under $10,000,000	134	449	920,256	788,690	16,143	63,460	18,569	97	68,004	35	50,435	(*)	(*)	(*)	(*)
$10,000,000 or more	113	423	3,243,432	2,923,907	55,015	506,857	42,042	85	153,625	25	111,583	(*)	(*)	(*)	(*)

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Construction—Continued															
Special trade contractors: Total															
Total	**36,119**	**77,622**	**3,457,219**	**1,870,212**	**94,128**	**758,309**	**542,857**	**29,431**	**583,101**	**6,124**	**40,244**	**3.9**	**3.5**	**4.8**	**12.5**
Under $5,000, total	3,325	7,068	8,018	2,933	1,524	4,960	−5,140	1,604	3,444	1,454	8,584	13.9	16.5	38.5	35.7
No receipts reported	358	850	—	—	(*)	(*)	−5,148	(*)	(*)	(*)	(*)	41.6	—	(*)	(*)
$1 under $5,000	2,967	6,218	8,018	2,933	1,216	1,262	8	1,603	3,378	1,097	3,370	14.8	16.5	39.3	55.1
$5,000 under $10,000	3,025	6,250	24,003	8,359	1,416	1,449	5,063	2,156	6,696	869	1,833	14.6	14.8	20.4	37.8
$10,000 under $25,000	6,225	13,052	109,865	33,777	4,459	10,543	35,017	5,024	37,426	1,001	2,409	10.1	10.5	13.8	33.5
$25,000 under $50,000	8,002	16,936	298,279	100,371	11,832	35,950	86,791	6,863	90,953	1,139	4,162	9.0	9.1	11.5	36.4
$50,000 under $100,000	7,645	16,564	545,395	203,144	20,727	93,977	124,360	6,778	128,414	801	4,054	9.1	9.3	11.5	31.8
$100,000 under $200,000	4,479	9,684	646,861	327,834	16,932	126,595	110,847	4,094	115,299	(*)	(*)	11.8	12.0	16.2	(*)
$200,000 under $500,000	2,565	5,761	766,477	429,572	20,146	184,146	95,778	2,171	102,125	385	6,347	5.9	5.9	7.1	23.5
$500,000 under $1,000,000	581	1,538	399,560	250,146	9,934	111,417	33,258	496	37,986	(*)	(*)	11.5	11.7	15.5	(*)
$1,000,000 under $2,000,000	175	445	235,067	166,689	4,076	56,204	20,990	163	21,718	(*)	(*)	8.0	8.1	11.8	(*)
$2,000,000 under $5,000,000	76	251	240,675	200,449	1,932	74,443	15,796	65	17,406	(*)	(*)	11.5	12.0	14.8	(*)
$5,000,000 under $10,000,000	18	64	124,877	100,936	799	30,444	14,966	14	16,303	4	1,337	(*)	(*)	(*)	(*)
$10,000,000 or more	3	9	58,142	46,002	351	28,181	5,131	9	5,131	—	—	(*)	(*)	(*)	—
Special trade contractors: Plumbing, heating, and air conditioning															
Total	**4,629**	**10,222**	**647,073**	**416,483**	**9,890**	**113,723**	**71,660**	**3,962**	**79,980**	**647**	**8,320**	**10.9**	**8.5**	**12.0**	**29.1**
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000 under $25,000	701	1,469	12,188	4,578	(*)	(*)	3,138	634	3,406	(*)	(*)	30.1	30.9	51.5	(*)
$25,000 under $50,000	668	1,336	26,233	(*)	(*)	(*)	6,203	(*)	(*)	(*)	(*)	31.3	31.8	(*)	(*)
$50,000 under $100,000	1,071	2,209	79,090	35,862	1,436	7,325	18,608	937	18,768	(*)	(*)	24.7	25.1	27.9	(*)
$100,000 under $200,000	1,068	2,611	160,450	103,871	3,220	24,694	12,868	833	16,730	(*)	(*)	24.2	24.7	38.9	(*)
$200,000 under $500,000	522	1,175	156,464	98,217	1,950	34,652	17,403	451	18,591	(*)	(*)	12.2	12.6	16.2	(*)
$500,000 under $1,000,000	111	411	74,317	50,410	1,429	16,206	3,998	93	3,998	—	—	26.4	26.9	32.9	—
$1,000,000 under $2,000,000	52	135	71,220	50,923	609	14,627	5,605	50	5,745	(*)	(*)	14.6	15.0	19.2	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	3	8	26,502	23,104	74	4,394	2,232	3	2,232	—	—	(*)	(*)	(*)	—
$10,000,000 or more															
Special trade contractors: Printing, paper hanging, and decorating															
Total	**4,511**	**9,339**	**254,032**	**105,814**	**4,526**	**71,360**	**62,965**	**3,960**	**63,396**	**417**	**431**	**11.7**	**13.3**	**15.4**	**40.5**
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000 under $25,000	1,413	2,960	26,648	7,266	692	3,568	9,760	1,213	9,961	(*)	(*)	21.5	21.8	26.7	(*)
$25,000 under $50,000	1,088	2,243	41,139	12,278	818	4,931	15,396	954	15,512	(*)	(*)	24.4	24.8	30.0	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	142	320	45,338	26,098	871	19,823	6,206	142	6,206	—	—	23.5	24.5	26.2	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Masonry, stonework, tile setting, and plastering															
Total	**4,818**	**10,114**	**446,377**	**210,991**	**10,070**	**121,709**	**84,012**	**4,027**	**89,437**	**724**	**5,425**	**11.2**	**10.7**	**14.7**	**32.0**
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,269	2,671	47,122	10,581	1,142	9,912	14,339	1,068	14,476	(*)	(*)	22.7	23.1	28.2	(*)
$50,000 under $100,000	1,353	2,907	101,982	42,122	2,450	25,733	26,121	1,270	27,220	(*)	(*)	21.9	22.3	27.5	(*)
$100,000 under $200,000	820	1,640	121,155	46,665	2,904	33,615	25,108	753	25,246	(*)	(*)	28.1	28.5	37.1	(*)
$200,000 under $500,000	288	630	86,793	48,967	1,539	26,515	11,446	252	12,482	(*)	(*)	16.4	16.9	19.2	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Construction—Continued															
Special trade contractors: Contractors, not elsewhere classified															
Total	**22,161**	**47,947**	**2,109,737**	**1,136,924**	**69,642**	**451,517**	**324,220**	**17,482**	**350,288**	**4,336**	**26,068**	**5.1**	**4.3**	**6.0**	**15.6**
Under $5,000, total	2,252	4,922	5,328	2,332	1,200	1,227	−3,968	935	2,102	1,184	6,070	16.9	20.4	46.4	45.7
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	2,031	4,346	5,328	2,332	907	1,191	−1,226	935	2,102	963	3,328	17.8	20.4	46.4	55.8
$5,000 under $10,000	2,339	4,878	18,668	6,782	1,188	1,235	3,262	1,537	4,766	802	1,504	16.7	16.9	24.3	40.6
$10,000 under $25,000	3,562	7,459	61,452	19,389	2,617	5,661	19,160	2,761	20,960	668	1,800	13.5	14.0	18.3	41.1
$25,000 under $50,000	4,977	10,686	183,785	64,498	9,270	18,568	50,853	4,307	54,144	670	3,291	11.4	11.6	14.8	42.8
$50,000 under $100,000	4,618	10,175	317,634	108,512	16,122	48,936	67,881	3,968	70,676	584	2,795	11.8	12.0	15.5	34.5
$100,000 under $200,000	2,242	4,735	316,011	155,026	10,192	54,960	59,379	2,175	59,747	(*)	(*)	16.6	16.8	22.2	(*)
$200,000 under $500,000	1,613	3,636	477,882	256,290	15,786	103,156	60,723	1,326	64,846	278	4,123	7.9	7.7	9.3	30.1
$500,000 under $1,000,000	382	934	263,341	185,400	7,338	74,677	21,553	315	26,281	(*)	(*)	14.3	14.4	18.7	(*)
$1,000,000 under $2,000,000	99	253	132,089	94,053	3,159	27,665	13,151	91	13,485	(*)	(*)	10.7	10.8	15.5	(*)
$2,000,000 under $5,000,000	83	223	202,099	164,735	1,809	68,370	14,482	56	15,153	(*)	(*)	12.8	13.3	16.3	(*)
$5,000,000 under $10,000,000	14	46	131,448	99,907	961	47,062	17,744	11	18,128	3	384	(*)	(*)	(*)	(*)
$10,000,000 or more															
Manufacturing															
Total	**29,326**	**74,535**	**6,842,800**	**4,517,126**	**246,837**	**1,187,583**	**341,027**	**20,479**	**799,954**	**8,735**	**458,927**	**4.2**	**1.8**	**2.9**	**1.9**
Under $5,000, total	5,456	14,012	8,239	6,352	2,598	1,320	−21,796	1,810	1,922	3,646	23,718	10.9	15.4	35.7	20.8
No receipts reported	1,314	4,256	—	—	1,291	(*)	−15,217	(*)	(*)	1,239	15,891	22.0	—	(*)	26.5
$1 under $5,000	4,142	9,756	8,239	6,352	1,307	(*)	−6,579	1,735	1,248	2,407	7,827	12.5	15.4	26.4	32.7
$5,000 under $10,000	2,558	6,434	18,294	8,738	2,023	1,471	−4,266	1,470	3,448	1,088	7,714	15.9	16.2	27.6	43.1
$10,000 under $25,000	5,045	10,951	85,607	34,412	5,031	7,078	13,163	3,623	20,765	1,422	7,602	11.3	11.7	18.6	32.2
$25,000 under $50,000	4,287	9,242	153,325	62,891	7,643	22,485	26,665	3,383	34,171	904	7,506	12.2	12.5	16.3	37.9
$50,000 under $100,000	3,599	8,068	262,603	100,239	10,918	42,940	43,725	2,724	53,478	808	9,753	13.2	13.5	19.9	22.4
$100,000 under $200,000	3,805	8,886	526,841	255,837	18,603	123,059	76,160	3,468	80,373	303	4,213	12.4	12.6	16.8	46.8
$200,000 under $500,000	2,765	7,204	839,835	479,846	23,735	197,176	101,888	2,451	108,050	314	6,162	5.2	5.4	7.4	28.6
$500,000 under $1,000,000	942	3,668	651,345	408,816	16,559	157,344	55,955	821	64,003	112	8,048	9.0	9.2	12.7	24.3
$1,000,000 under $2,000,000	449	2,195	611,138	426,787	15,770	118,433	41,918	379	57,631	68	15,713	5.1	5.5	8.1	11.6
$2,000,000 under $5,000,000	251	1,608	779,212	560,103	16,696	137,983	69,436	221	78,960	30	9,524	6.4	6.6	9.7	38.8
$5,000,000 under $10,000,000	99	775	686,759	493,044	32,606	88,949	12,298	78	54,596	21	42,298	(*)	(*)	(*)	(*)
$10,000,000 or more	70	1,492	2,219,602	1,680,059	94,655	289,345	−74,119	51	242,557	19	316,676	(*)	(*)	(*)	(*)
Lumber and wood products, except furniture															
Total	**5,158**	**12,385**	**1,050,981**	**684,566**	**51,139**	**184,890**	**13,986**	**3,653**	**73,175**	**1,438**	**59,189**	**10.2**	**4.8**	**10.2**	**8.4**
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,069	2,205	16,838	5,496	1,382	1,458	5,699	936	5,926	(*)	(*)	24.7	25.3	30.8	(*)
$25,000 under $50,000	906	1,879	33,795	11,477	3,483	4,490	2,615	605	5,442	(*)	(*)	26.4	27.0	37.8	(*)
$50,000 under $100,000	821	1,910	57,823	15,437	4,181	7,826	6,446	553	8,635	(*)	(*)	28.0	28.9	39.9	(*)
$100,000 under $200,000	760	1,888	101,105	53,164	7,147	18,758	8,025	616	10,540	(*)	(*)	26.9	26.5	34.1	(*)
$200,000 under $500,000	498	1,281	146,356	76,185	7,797	23,162	15,292	436	17,824	(*)	(*)	12.4	12.8	17.2	(*)
$500,000 under $1,000,000	166	446	116,274	50,983	6,442	33,193	11,212	161	12,688	(*)	(*)	21.6	22.0	27.6	(*)
$1,000,000 under $2,000,000	80	238	106,989	78,626	5,324	18,435	−122	52	4,522	28	4,644	11.0	11.2	18.8	19.2
$2,000,000 under $5,000,000	31	133	101,992	93,731	3,812	14,571	−2,588	20	3,796	(*)	(*)	17.6	18.4	25.8	(*)
$5,000,000 under $10,000,000	13	55	94,257	65,176	1,910	10,555	−11,330	(*)	(*)	6	14,426	(*)	(*)	(*)	(*)
$10,000,000 or more	10	206	270,140	232,957	18,846	52,267	−19,523	(*)	(*)	9	19,715	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries															
Total	**4,834**	**12,225**	**513,826**	**205,726**	**12,428**	**129,300**	**67,469**	**3,429**	**81,753**	**1,388**	**14,284**	**11.0**	**7.1**	**7.2**	**29.8**
Under $5,000, total	1,202	3,010	1,935	2,917	251	(*)	−4,716	(*)	(*)	(*)	(*)	23.2	31.1	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	1,136	2,878	1,935	2,917	251	(*)	−4,602	(*)	(*)	(*)	(*)	23.9	31.1	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,069	2,204	19,168	6,679	(*)	(*)	2,438	669	3,134	(*)	(*)	24.7	25.5	35.4	(*)
$25,000 under $50,000	670	1,608	23,713	(*)	(*)	(*)	4,555	(*)	(*)	(*)	(*)	31.3	31.8	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	468	1,004	58,734	(*)	(*)	15,424	(*)	(*)	(*)	—	—	35.3	35.4	(*)	—
$200,000 under $500,000	320	757	94,270	44,318	2,661	27,312	9,899	258	11,365	(*)	(*)	15.6	16.2	25.0	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	32	158	41,419	21,806	898	10,865	6,820	32	6,820	—	—	17.6	17.8	21.2	—
$2,000,000 under $5,000,000	20	352	55,072	(*)	(*)	(*)	6,089	(*)	(*)	(*)	(*)	22.3	23.2	(*)	(*)
$5,000,000 under $10,000,000	8	213	49,450	18,379	1,104	15,371	9,789	7	10,091	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	5	13	96,303	20,386	112	25,358	25,593	5	25,593	—	—	(*)	(*)	(*)	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Manufacturing—Continued															
Machinery, except electrical															
Total	**2,376**	**5,337**	**515,494**	**307,996**	**10,579**	**125,185**	**67,034**	**1,746**	**84,726**	**630**	**17,692**	**15.2**	**7.6**	**12.4**	**6.6**
Under $5,000, total	(*)	(*)	(*)	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	(*)	(*)	—	—	(*)	—	(*)	—
$1 under $5,000	(*)	(*)	(*)	—	(*)	—	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	416	866	58,170	24,063	(*)	15,459	12,022	416	12,022	—	—	36.5	37.5	41.3	—
$200,000 under $500,000	217	543	64,065	34,668	2,435	20,989	12,880	195	13,124	(*)	(*)	18.9	19.4	26.4	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	43	267	62,355	43,152	900	14,425	6,016	39	6,901	(*)	(*)	24.6	29.2	34.0	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	3	22	22,564	16,903	245	4,036	2,428	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	3	12	177,637	134,493	998	47,804	−1,710	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries															
Total	**16,958**	**44,588**	**4,762,499**	**3,318,838**	**162,691**	**748,208**	**192,538**	**11,651**	**560,300**	**5,279**	**367,762**	**5.6**	**2.1**	**3.3**	**1.6**
Under $5,000, total	3,777	9,504	5,513	3,247	1,892	(*)	−17,065	1,135	867	2,642	17,932	13.1	18.7	33.2	23.8
No receipts reported	1,039	3,229	—	—	1,062	(*)	−15,207	(*)	(*)	972	15,236	24.8	—	(*)	27.5
$1 under $5,000	2,738	6,275	5,513	3,247	830	(*)	−1,858	1,068	838	1,670	2,696	15.4	18.7	34.2	31.0
$5,000 under $10,000	1,269	3,336	8,262	3,751	678	(*)	197	734	1,194	(*)	(*)	22.7	23.0	37.0	(*)
$10,000 under $25,000	2,358	5,444	37,967	19,517	2,459	3,790	1,215	1,535	7,874	823	6,659	16.6	17.2	27.8	36.3
$25,000 under $50,000	2,510	5,286	88,186	41,549	2,690	13,277	18,954	2,108	23,391	(*)	(*)	16.0	16.4	20.4	(*)
$50,000 under $100,000	1,856	4,112	133,194	59,697	3,997	25,069	23,123	1,467	28,769	(*)	(*)	18.5	18.7	28.2	(*)
$100,000 under $200,000	2,161	5,128	308,832	154,493	8,439	73,418	48,737	1,985	50,435	(*)	(*)	16.9	17.2	22.9	(*)
$200,000 under $500,000	1,730	4,623	535,144	324,677	10,842	125,713	63,817	1,562	65,737	168	1,920	6.6	6.9	9.1	29.2
$500,000 under $1,000,000	689	2,816	474,853	329,760	8,832	108,065	37,919	590	43,066	90	5,147	10.5	10.8	15.2	28.1
$1,000,000 under $2,000,000	294	1,532	400,375	283,203	8,648	74,708	29,204	256	39,388	36	10,184	6.0	6.2	9.4	14.8
$2,000,000 under $5,000,000	187	1,061	574,163	414,135	10,168	99,737	53,505	172	56,480	(*)	(*)	7.4	7.6	10.1	(*)
$5,000,000 under $10,000,000	75	485	520,488	392,586	29,347	58,987	11,411	64	38,923	11	27,512	(*)	(*)	(*)	(*)
$10,000,000 or more	52	1,261	1,675,522	1,292,223	74,699	163,916	−78,479	43	204,176	9	282,655	(*)	(*)	(*)	(*)
Transportation, Communication, Electric, Gas, and Sanitary Services															
Total	**17,157**	**53,091**	**2,450,574**	**888,832**	**349,498**	**304,921**	**−25,161**	**11,053**	**299,295**	**6,104**	**324,456**	**5.6**	**3.2**	**6.1**	**3.1**
Under $5,000, total	3,255	17,035	6,181	(*)	32,545	987	−131,597	1,400	1,927	1,855	137,904	13.7	17.9	32.0	2.4
No receipts reported	292	1,578	—	—	29,509	(*)	−131,117	(*)	(*)	226	131,213	35.4	—	(*)	2.1
$1 under $5,000	2,963	15,457	6,181	(*)	3,036	906	−4,960	1,334	1,831	1,629	6,691	14.6	17.9	33.3	27.8
$5,000 under $10,000	1,222	2,745	9,095	(*)	30,849	(*)	−34,952	702	1,582	520	36,534	22.5	22.9	37.8	3.6
$10,000 under $25,000	3,277	7,828	55,959	6,942	11,280	5,315	118	1,903	9,734	1,374	9,616	13.7	14.0	25.3	27.7
$25,000 under $50,000	3,527	8,117	133,542	(*)	20,548	16,411	13,270	2,521	23,525	1,006	10,255	13.1	13.3	20.7	34.3
$50,000 under $100,000	2,409	6,947	169,921	22,103	20,374	21,270	26,698	1,804	37,205	605	10,507	15.3	15.6	20.9	38.3
$100,000 under $200,000	1,770	4,212	250,317	45,912	25,296	49,149	20,843	1,436	34,901	334	14,058	17.3	17.3	26.6	30.3
$200,000 under $500,000	1,053	3,218	328,210	103,758	36,984	54,733	14,627	775	35,833	278	21,206	8.3	8.6	14.9	28.6
$500,000 under $1,000,000	339	1,216	234,332	89,991	27,559	36,073	16,303	290	28,542	49	12,239	14.4	14.6	30.6	12.4
$1,000,000 under $2,000,000	182	977	256,766	124,366	37,397	31,406	6,420	132	27,262	50	20,842	9.6	10.1	17.7	2.3
$2,000,000 under $5,000,000	91	485	266,483	112,679	52,464	46,622	−9,012	64	28,036	27	37,048	9.5	9.7	22.2	1.4
$5,000,000 under $10,000,000	19	260	121,171	60,138	8,399	21,158	13,922	17	16,427	6	14,247	(*)	(*)	(*)	(*)
$10,000,000 or more	13	51	618,597	314,300	45,803	21,931	42,579	9	54,321			(*)	(*)	(*)	(*)
Transportation: Total															
Total	**14,512**	**37,211**	**1,963,183**	**822,634**	**233,460**	**243,913**	**78,763**	**9,258**	**225,921**	**5,254**	**147,158**	**6.0**	**3.7**	**7.4**	**5.9**
Under $5,000, total	2,068	5,682	4,679	(*)	5,201	(*)	−11,824	(*)	(*)	1,468	13,227	17.1	21.2	(*)	24.6
No receipts reported	207	1,407	—	—	(*)	(*)	−8,430	—	—	207	8,430	37.9	—	—	33.7
$1 under $5,000	1,861	4,275	4,679	(*)	2,714	(*)	−3,394	(*)	(*)	1,261	4,797	18.5	21.2	(*)	33.2
$5,000 under $10,000	1,154	2,608	8,713	(*)	2,175	(*)	−1,881	635	1,479	519	3,360	23.1	23.6	39.8	40.2
$10,000 under $25,000	2,944	7,162	50,157	6,107	9,875	4,149	−661	1,704	8,263	1,240	8,924	14.5	14.8	27.9	29.4
$25,000 under $50,000	3,091	7,085	118,105	(*)	18,161	14,482	11,319	2,238	19,693	853	8,374	14.0	14.2	22.6	39.7
$50,000 under $100,000	2,224	5,771	156,484	15,275	18,946	19,883	27,676	1,738	36,585	486	8,909	16.0	16.3	21.2	44.4
$100,000 under $200,000	1,566	3,756	223,635	37,243	24,312	44,224	12,400	1,236	25,823	330	13,423	18.1	18.1	24.6	31.4
$200,000 under $500,000	918	2,689	284,390	96,493	30,831	45,991	15,782	678	31,053	240	15,271	8.9	9.2	16.4	21.9
$500,000 under $1,000,000	283	899	198,702	82,572	20,707	28,548	16,282	246	25,346	37	9,064	16.0	16.2	33.9	2.5
$1,000,000 under $2,000,000	160	813	222,869	117,936	35,188	21,796	704	110	21,546	50	20,842	10.6	11.2	21.4	2.3
$2,000,000 under $5,000,000	78	448	224,892	92,480	48,439	39,369	−12,937	52	23,060	26	35,997	10.3	10.6	26.2	1.4
$5,000,000 under $10,000,000	17	255	106,178	56,826	7,724	16,170	11,410	15	13,915	5	9,767	(*)	(*)	(*)	(*)
$10,000,000 or more	9	43	364,379	309,617	11,891	8,508	10,493	6	17,755			(*)	(*)	(*)	(*)

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued															
Transportation: Trucking and warehousing															
Total	9,789	23,420	1,154,935	401,146	93,911	176,853	70,664	6,237	109,125	3,552	38,461	7.3	5.2	9.3	13.6
Under $5,000, total	890	1,894	2,050	(*)	1,019	(*)	−3,820	(*)	(*)	690	4,383	26.0	32.4	(*)	31.6
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	826	1,704	2,050	(*)	1,005	(*)	−1,575	(*)	(*)	626	2,038	27.8	32.4	(*)	46.3
$5,000 under $10,000	737	1,525	5,706	(*)	1,418	(*)	−1,940	(*)	(*)	(*)	(*)	28.7	29.2	(*)	(*)
$10,000 under $25,000	2,174	5,556	38,900	5,082	5,951	2,937	1,553	1,238	5,856	936	4,303	16.8	17.1	33.5	38.3
$25,000 under $50,000	2,423	5,378	91,249	(*)	13,981	10,459	9,344	1,687	15,802	736	6,458	15.8	16.1	26.4	46.0
$50,000 under $100,000	1,439	3,879	102,109	(*)	13,250	9,183	17,998	1,138	21,559	301	3,561	19.9	20.1	24.8	35.5
$100,000 under $200,000	1,123	2,537	162,202	16,223	16,835	30,634	11,741	843	18,757	280	7,016	21.3	21.5	30.2	35.6
$200,000 under $500,000	698	1,822	212,302	52,251	20,632	41,534	15,809	533	22,465	165	6,656	10.2	10.5	15.6	30.5
$500,000 under $1,000,000	160	338	112,110	40,849	6,294	22,942	7,408	142	7,747	(*)	(*)	22.1	22.6	32.1	(*)
$1,000,000 under $2,000,000	88	269	120,428	68,631	8,225	15,157	3,906	59	5,381	29	1,475	14.5	15.0	22.2	32.9
$2,000,000 under $5,000,000	46	172	127,743	57,152	4,497	26,648	5,650	36	6,901	(*)	(*)	14.7	14.9	23.1	(*)
$5,000,000 under $10,000,000	7	26	41,838	23,626	1,697	10,412	2,007	7	2,007	—	—	(*)	(*)	(*)	—
$10,000,000 or more	4	24	140,298	123,252	112	6,503	1,108	3	1,138	(*)	(*)	(*)	(*)	(*)	(*)
Transportation: Other transportation															
Total	4,723	13,791	808,248	421,488	139,549	87,060	8,099	3,021	116,796	1,702	108,697	10.7	5.3	11.4	6.3
Under $5,000, total	1,178	3,788	2,629	(*)	4,182	(*)	−7,904	(*)	(*)	778	6,644	22.7	28.2	(*)	33.3
No receipts reported	143	1,217	—	—	(*)	(*)	−6,085	—	—	143	6,085	51.0	—	—	43.6
$1 under $5,000	1,035	2,571	2,629	(*)	1,709	(*)	−1,819	(*)	(*)	635	2,759	24.8	28.2	(*)	46.5
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	770	1,606	13,257	(*)	3,934	(*)	−2,214	(*)	(*)	(*)	(*)	28.5	29.5	(*)	(*)
$25,000 under $50,000	668	1,707	26,856	(*)	4,180	(*)	1,975	(*)	(*)	(*)	(*)	30.1	30.7	(*)	(*)
$50,000 under $100,000	785	1,892	54,375	(*)	5,696	10,700	9,676	600	15,026	(*)	(*)	27.2	27.9	37.6	(*)
$100,000 under $200,000	443	1,219	61,433	(*)	7,477	13,590	659	(*)	(*)	(*)	(*)	34.5	33.5	(*)	(*)
$200,000 under $500,000	220	867	72,088	44,242	10,199	4,457	−27	145	8,586	75	8,615	18.1	19.0	43.0	30.8
$500,000 under $1,000,000	123	561	86,592	41,723	14,413	5,606	8,874	104	17,599	19	6,725	23.0	23.2	46.8	0.1
$1,000,000 under $2,000,000	72	544	102,441	49,305	26,963	6,639	−3,202	51	16,165	21	19,367	15.5	16.7	27.5	0.2
$2,000,000 under $5,000,000	32	276	97,149	(*)	43,942	12,721	−16,587	(*)	(*)	16	34,746	13.9	15.0	(*)	0.9
$5,000,000 under $10,000,000	10	229	64,340	33,198	6,027	5,758	9,403	8	11,908	4	9,737	(*)	(*)	(*)	(*)
$10,000,000 or more	5	19	224,081	188,365	11,779	2,005	9,385	3	16,617			(*)	(*)	(*)	
Communication, electric, gas, and sanitary services															
Total	2,645	15,880	487,391	66,198	116,038	81,008	−103,924	1,795	73,374	850	177,298	14.7	5.5	10.5	3.1
Under $5,000, total	1,187	11,353	1,502	(*)	27,344	548	−124,153	600	524	387	124,677	23.1	32.8	39.5	0.7
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	1,102	11,182	1,502	(*)	(*)	548	−1,466	734	428	(*)	(*)	24.1	32.6	43.0	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	135	529	43,820	(*)	6,153	8,742	−1,155	97	4,780	(*)	(*)	23.2	23.9	35.2	(*)
$500,000 under $1,000,000	56	317	35,630	(*)	6,852	(*)	21	(*)	(*)	(*)	(*)	33.0	32.6	(*)	(*)
$1,000,000 under $2,000,000	22	164	33,897	(*)	2,209	9,610	5,716	22	5,716	—	—	21.3	21.7	24.9	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and Retail Trade															
Total	193,468	449,210	45,168,485	34,420,994	463,422	3,317,560	2,658,574	137,175	3,022,727	55,240	364,153	1.4	1.2	1.9	4.7
Under $5,000, total	20,670	45,602	41,540	31,009	4,352	1,682	−25,617	6,202	9,005	14,268	34,622	5.5	7.0	36.5	16.7
No receipts reported	1,804	4,794	—	—	317	(*)	−4,562	(*)	(*)	1,536	9,291	18.8	—	(*)	52.5
$1 under $5,000	18,866	40,808	41,540	31,009	4,035	1,527	−21,055	5,934	4,276	12,732	25,331	5.8	7.0	16.4	12.4
$5,000 under $10,000	9,898	21,976	72,738	47,617	2,815	4,559	−9,374	4,432	7,498	5,400	16,872	8.0	8.2	16.9	17.1
$10,000 under $25,000	20,244	44,214	347,346	199,612	14,085	22,630	10,639	12,178	44,169	7,866	33,530	5.6	5.7	10.5	14.8
$25,000 under $50,000	27,285	58,718	1,001,009	599,912	25,377	79,311	71,191	18,786	116,964	8,432	45,773	4.8	4.9	8.1	13.4
$50,000 under $100,000	31,709	71,380	2,299,349	1,460,017	46,391	201,262	186,201	23,358	260,386	8,284	74,185	4.4	4.4	6.7	14.4
$100,000 under $200,000	37,007	82,168	5,339,012	3,585,392	75,838	442,359	483,743	30,696	536,698	5,978	52,955	4.0	4.0	5.6	13.6
$200,000 under $500,000	31,433	76,196	9,700,670	6,948,621	106,684	830,457	760,750	27,631	808,765	3,721	48,015	1.4	1.4	2.0	9.1
$500,000 under $1,000,000	8,826	26,310	5,998,545	4,458,331	59,154	530,847	399,241	7,982	416,055	818	18,814	3.0	3.0	4.0	16.9
$1,000,000 under $2,000,000	3,891	11,935	5,394,143	4,301,532	43,401	390,457	260,569	3,579	278,170	305	17,601	2.2	2.7	2.9	9.0
$2,000,000 under $5,000,000	1,914	6,684	5,819,653	4,786,934	37,735	371,543	262,539	1,795	271,928	115	9,389	6.4	7.4	15.1	15.6
$5,000,000 under $10,000,000	375	2,186	2,544,288	2,124,873	15,351	162,056	88,473	335	94,876	40	6,403	(*)	(*)	(*)	(*)
$10,000,000 or more	214	1,841	6,610,192	5,877,144	32,239	280,397	170,219	201	176,213	13	5,994	(*)	(*)	(*)	(*)

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and Retail Trade—Continued															
Wholesale trade															
Total	31,003	76,327	16,009,402	13,320,263	121,848	742,995	819,555	22,459	904,178	8,321	84,623	3.7	1.9	3.4	11.6
Under $5,000, total	4,548	10,430	7,510	5,576	691	(*)	−3,740	1,905	6,324	2,577	10,064	11.9	16.1	54.3	48.1
No receipts reported	694	2,188	—	—	(*)	(*)	−1,476	(*)	(*)	493	6,204	30.3	—	(*)	75.7
$1 under $5,000	3,854	8,242	7,510	5,576	490	(*)	−2,264	1,704	1,596	2,084	3,860	12.9	16.1	30.4	30.7
$5,000 under $10,000	1,782	4,148	12,798	8,457	334	(*)	−669	1,008	1,603	754	2,272	19.4	19.7	36.3	45.3
$10,000 under $25,000	3,810	7,967	64,617	26,163	5,718	5,513	1,494	2,336	12,436	1,407	10,942	13.1	13.4	22.7	33.3
$25,000 under $50,000	2,943	6,705	110,672	60,731	3,405	7,842	10,381	2,003	19,826	940	9,445	14.6	14.9	23.2	44.7
$50,000 under $100,000	3,444	7,917	255,213	145,347	6,101	19,321	35,037	2,573	46,088	871	11,051	13.3	13.5	20.6	45.0
$100,000 under $200,000	4,233	9,840	608,049	353,532	9,639	49,088	86,216	3,463	94,946	709	8,730	11.9	11.9	17.4	33.9
$200,000 under $500,000	4,798	11,606	1,523,628	1,105,690	20,380	101,614	142,017	4,135	151,509	654	9,492	3.9	4.0	8.1	16.7
$500,000 under $1,000,000	2,443	6,832	1,717,782	1,350,209	15,209	101,715	121,990	2,235	126,995	200	5,005	6.1	6.2	7.8	32.7
$1,000,000 under $2,000,000	1,667	5,139	2,370,154	1,964,212	17,348	132,919	126,859	1,544	134,280	121	7,421	4.7	5.7	5.4	13.2
$2,000,000 under $5,000,000	953	3,228	2,871,406	2,434,509	16,942	130,020	131,516	886	136,351	63	4,835	7.7	8.3	13.6	23.8
$5,000,000 under $10,000,000	246	1,310	1,688,020	1,449,753	9,723	75,507	63,113	225	65,076	21	1,963	(*)	(*)	(*)	(*)
$10,000,000 or more	156	1,105	4,779,553	4,416,084	16,358	118,441	105,341	146	108,744	10	3,403	(*)	(*)	(*)	(*)
Retail trade: Total															
Total	182,289	372,524	29,133,499	21,084,007	341,367	2,572,260	1,836,270	114,609	2,115,666	46,852	279,396	1.8	1.6	2.4	5.1
Under $5,000, total	16,122	35,172	34,030	25,433	3,661	1,063	−21,877	4,297	2,681	11,691	24,558	6.3	7.8	19.0	13.0
No receipts reported	1,110	2,606	—	—	(*)	—	−3,086	(*)	(*)	1,043	3,087	23.9	—	(*)	43.3
$1 under $5,000	15,012	32,566	34,030	25,433	3,545	1,063	−18,791	4,230	2,680	10,648	21,471	6.5	7.8	19.0	13.5
$5,000 under $10,000	8,069	17,694	59,490	39,046	2,427	4,153	−8,571	3,424	5,895	4,579	14,466	8.9	9.1	19.1	18.7
$10,000 under $25,000	16,434	36,247	282,729	173,449	8,367	17,117	9,145	9,842	31,733	6,459	22,588	6.2	6.4	11.6	14.9
$25,000 under $50,000	24,276	51,881	887,931	538,638	21,972	71,469	59,328	16,717	95,656	7,492	36,328	5.1	5.2	8.5	12.3
$50,000 under $100,000	28,265	63,463	2,044,136	1,314,670	40,290	181,941	151,164	20,785	214,298	7,413	63,134	4.6	4.7	6.9	15.0
$100,000 under $200,000	32,774	72,228	4,730,963	3,231,860	66,199	393,271	397,527	27,233	441,752	5,275	44,225	4.2	4.3	5.8	14.9
$200,000 under $500,000	26,608	64,527	8,168,945	5,836,088	86,233	728,313	618,225	23,469	656,748	3,067	38,523	1.6	1.6	2.2	10.6
$500,000 under $1,000,000	6,375	19,462	4,274,984	3,104,440	43,899	428,189	276,945	5,739	290,754	618	13,809	3.5	3.5	4.7	19.7
$1,000,000 under $2,000,000	2,218	6,762	3,015,137	2,331,778	26,017	256,706	133,123	2,029	143,303	184	10,180	2.0	2.0	2.9	12.3
$2,000,000 under $5,000,000	961	3,456	2,948,247	2,352,425	20,793	241,523	131,023	909	135,577	52	4,554	10.4	12.2	27.2	20.0
$5,000,000 under $10,000,000	129	876	856,268	675,120	5,628	86,549	25,360	110	29,800	19	4,440	(*)	(*)	(*)	(*)
$10,000,000 or more	58	736	1,830,639	1,461,060	15,881	161,956	64,878	55	67,469	3	2,591	(*)	(*)	(*)	(*)
Retail trade: Building materials, hardware, garden supply, and mobile home dealers															
Total	9,110	23,057	2,060,527	1,475,367	26,685	178,450	169,201	7,083	184,391	1,960	15,190	7.0	4.5	6.2	21.4
Under $5,000, total	606	2,213	1,582	(*)	(*)	(*)	−869	(*)	(*)	668	988	28.4	36.4	(*)	41.9
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	740	2,015	1,582	(*)	(*)	—	−868	(*)	(*)	(*)	(*)	29.7	36.4	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,184	3,170	45,079	30,424	1,478	2,719	2,182	801	4,392	(*)	(*)	23.1	23.5	38.2	(*)
$50,000 under $100,000	1,503	3,391	113,721	72,895	1,863	5,020	16,248	1,335	16,823	(*)	(*)	20.3	20.8	28.0	(*)
$100,000 under $200,000	2,026	5,074	298,583	201,692	3,644	21,022	29,472	1,804	30,797	(*)	(*)	16.7	16.7	23.8	(*)
$200,000 under $500,000	2,096	4,931	652,152	462,843	8,035	59,004	56,013	1,821	62,407	275	6,394	7.4	7.8	8.6	42.3
$500,000 under $1,000,000	544	1,522	381,175	286,091	4,056	33,545	28,759	522	29,484	(*)	(*)	11.8	12.1	14.0	(*)
$1,000,000 under $2,000,000	185	638	246,854	183,145	3,060	23,702	15,333	171	16,174	(*)	(*)	7.3	7.4	9.7	(*)
$2,000,000 under $5,000,000	70	391	206,418	159,659	1,690	18,951	13,967	64	15,122	(*)	(*)	12.4	12.8	16.6	(*)
$5,000,000 under $10,000,000	8	99	49,832	37,198	482	5,161	3,127	7	3,192	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	3	124	55,651	33,979	2,068	8,800	5,363	3	5,363	—	—	(*)	(*)	(*)	—
Retail trade: General merchandise stores															
Total	3,601	8,690	1,009,328	733,561	11,006	88,717	84,697	2,490	90,075	1,111	5,378	11.5	27.7	40.8	28.7
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	684	1,435	51,830	38,952	(*)	(*)	1,650	(*)	(*)	(*)	(*)	30.6	31.4	(*)	(*)
$100,000 under $200,000	622	1,311	94,168	71,102	1,291	4,827	9,896	554	10,416	(*)	(*)	29.3	29.6	(*)	(*)
$200,000 under $500,000	709	2,010	210,464	154,464	2,024	16,655	13,657	630	14,693	(*)	(*)	10.4	10.7	37.1	(*)
$500,000 under $1,000,000	126	396	83,577	62,622	998	7,601	5,191	108	5,958	(*)	(*)	25.1	25.5	14.0	(*)
$1,000,000 under $2,000,000	62	196	84,041	61,989	1,178	8,577	5,584	56	5,655	(*)	(*)	12.8	13.3	34.2	(*)
$2,000,000 under $5,000,000	103	302	379,566	268,262	3,439	38,999	42,737	101	43,029	(*)	(*)	64.8	72.8	18.0	(*)
$5,000,000 under $10,000,000	6	59	88,742	66,065	765	7,604	5,011	6	5,011	—	—	(*)	(*)	*84.5*	—
$10,000,000 or more															

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and Retail Trade—Continued															
Retail trade: Food stores: Total															
Total	**22,070**	**49,457**	**6,298,968**	**5,086,105**	**53,661**	**404,413**	**263,913**	**16,806**	**301,117**	**5,177**	**37,204**	**4.5**	**4.0**	**3.9**	**14.1**
Under $5,000, total	1,013	2,097	2,127	2,065	(*)	—	−2,411	(*)	(*)	745	2,416	25.4	33.2	(*)	39.6
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	804	1,608	2,127	2,065	(*)	—	−1,855	(*)	(*)	(*)	(*)	28.6	33.2	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,602	3,472	27,688	19,728	1,162	(*)	578	1,135	2,345	(*)	(*)	20.2	20.9	31.4	(*)
$25,000 under $50,000	2,824	5,982	104,811	80,631	2,152	8,252	1,852	2,021	7,490	803	5,638	15.2	15.5	22.7	34.6
$50,000 under $100,000	3,153	7,124	226,357	172,383	3,489	11,421	13,033	2,417	21,303	736	8,270	14.2	14.5	22.0	48.3
$100,000 under $200,000	5,893	12,622	860,500	670,451	9,080	41,945	53,381	4,607	58,950	1,219	5,569	10.4	10.6	13.8	30.5
$200,000 under $500,000	4,461	9,767	1,382,797	1,114,230	11,070	76,394	72,789	3,877	79,432	566	6,643	4.3	4.3	5.7	22.9
$500,000 under $1,000,000	1,587	3,829	1,071,300	867,477	7,603	70,658	50,684	1,435	52,272	152	1,588	8.0	7.7	9.3	31.5
$1,000,000 under $2,000,000	706	1,867	966,652	796,398	6,020	64,960	33,993	640	36,257	64	2,264	3.7	3.8	4.8	17.3
$2,000,000 under $5,000,000	308	1,005	911,655	749,764	7,312	64,647	23,147	292	23,583	(*)	(*)	21.9	22.9	10.3	(*)
$5,000,000 under $10,000,000	37	207	245,482	196,553	1,833	21,681	7,338	31	7,864	7	849	(*)	(*)	(*)	(*)
$10,000,000 or more	17	279	495,881	413,100	3,070	43,211	11,212	16	11,535			(*)	(*)	(*)	
Retail trade: Food stores: Grocery stores															
Total	**14,991**	**33,853**	**5,179,301**	**4,272,699**	**38,982**	**294,781**	**205,541**	**12,075**	**225,628**	**2,896**	**20,087**	**5.3**	**4.7**	**4.3**	**20.1**
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	736	1,606	14,384	12,081	537	(*)	−619	(*)	(*)	(*)	(*)	29.9	30.6	(*)	(*)
$25,000 under $50,000	1,822	3,777	68,032	52,900	1,042	3,189	6,268	1,554	6,910	(*)	(*)	18.9	19.3	24.2	(*)
$50,000 under $100,000	1,600	3,884	108,505	88,046	1,334	1,821	6,504	1,333	10,834	(*)	(*)	19.9	20.2	30.2	(*)
$100,000 under $200,000	4,453	9,374	644,280	532,427	5,663	16,240	38,161	3,569	41,352	884	3,191	12.0	12.3	16.0	38.1
$200,000 under $500,000	3,478	7,650	1,078,310	890,528	7,935	48,744	51,197	2,990	55,804	470	4,607	4.9	5.0	6.4	21.9
$500,000 under $1,000,000	1,247	2,882	845,003	693,870	5,592	48,803	36,712	1,131	38,036	116	1,324	9.3	8.9	10.6	35.7
$1,000,000 under $2,000,000	639	1,697	873,679	722,651	5,217	58,093	30,009	575	32,220	62	2,211	3.9	4.0	5.0	17.7
$2,000,000 under $5,000,000	292	961	860,390	708,989	7,107	59,774	22,166	278	22,587	(*)	(*)	23.1	24.2	10.6	(*)
$5,000,000 under $10,000,000	35	196	231,110	185,360	1,712	20,197	6,850	29	7,376	7	849	(*)	(*)	(*)	(*)
$10,000,000 or more	15	273	453,334	383,443	2,286	37,567	9,552	14	9,875			(*)	(*)	(*)	
Retail trade: Food stores: Other food stores															
Total	**7,079**	**15,604**	**1,119,667**	**813,406**	**14,679**	**109,632**	**58,372**	**4,731**	**75,489**	**2,281**	**17,117**	**8.6**	**8.5**	**9.4**	**19.1**
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$10,000 under $25,000	866	1,866	13,304	7,647	625	(*)	1,197	667	1,794	(*)	(*)	27.5	28.4	38.6	(*)
$25,000 under $50,000	1,002	2,205	36,779	27,731	1,110	5,063	−4,416	(*)	(*)	(*)	(*)	25.6	26.2	(*)	(*)
$50,000 under $100,000	1,553	3,240	117,852	84,337	2,155	9,600	6,529	1,084	10,469	(*)	(*)	20.4	20.8	32.1	(*)
$100,000 under $200,000	1,440	3,248	216,220	138,024	3,217	25,705	15,220	1,038	17,598	(*)	(*)	21.1	21.5	27.3	(*)
$200,000 under $500,000	983	2,117	304,487	223,702	3,135	27,650	21,592	887	23,628	96	2,036	8.9	9.2	11.8	55.8
$500,000 under $1,000,000	340	947	226,297	173,607	2,011	21,855	13,972	304	14,236	(*)	(*)	15.2	15.5	19.4	(*)
$1,000,000 under $2,000,000	67	170	92,973	73,747	803	6,867	3,984	65	4,037	(*)	(*)	12.4	12.7	17.1	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	4	17	56,919	40,850	905	7,128	2,148	4	2,148	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more															
Retail trade: Automotive dealers and service stations: Total															
Total	**27,629**	**59,752**	**7,582,168**	**6,177,430**	**53,971**	**433,755**	**363,096**	**22,038**	**404,026**	**5,428**	**40,930**	**3.9**	**2.2**	**3.6**	**12.4**
Under $5,000, total	804	1,675	1,590	(*)	(*)	—	−1,906	(*)	(*)	(*)	(*)	28.6	35.6	(*)	(*)
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	804	1,675	1,590	(*)	(*)	—	−1,906	(*)	(*)	(*)	(*)	28.6	35.6	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,678	3,889	29,684	19,042	559	(*)	3,383	944	5,570	734	2,187	19.7	20.2	40.8	56.9
$25,000 under $50,000	2,374	4,948	86,540	60,258	1,940	5,150	8,743	1,690	11,191	684	2,448	16.6	16.9	29.2	40.5
$50,000 under $100,000	4,009	8,656	294,554	216,715	3,813	12,354	20,679	3,124	28,456	885	7,777	12.6	12.8	18.2	33.3
$100,000 under $200,000	8,073	16,832	1,184,559	926,060	9,413	55,444	82,582	6,871	92,638	1,069	10,056	8.8	9.0	11.0	34.1
$200,000 under $500,000	7,686	16,439	2,373,678	1,875,903	17,456	141,349	147,974	6,672	155,795	996	7,821	3.3	3.4	4.5	13.4
$500,000 under $1,000,000	1,501	3,468	997,422	826,485	6,344	54,583	42,097	1,279	45,698	213	3,601	7.1	7.3	9.5	32.4
$1,000,000 under $2,000,000	704	1,819	961,677	821,799	4,790	53,046	25,431	639	27,606	62	2,175	3.7	3.8	4.9	20.0
$2,000,000 under $5,000,000	301	836	904,552	783,303	5,224	60,179	19,901	279	21,088	22	1,187	6.4	6.4	8.7	38.4
$5,000,000 under $10,000,000	55	200	362,700	313,727	1,182	29,178	6,686	47	7,493	9	1,272	(*)	(*)	(*)	(*)
$10,000,000 or more	25	152	379,990	330,645	2,245	21,644	7,312	24	7,777			(*)	(*)	(*)	

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and Retail Trade—Continued															
Retail trade: Automotive dealers and service stations: Motor vehicle dealers															
Total	5,653	12,701	3,014,909	2,567,648	14,671	167,404	93,686	4,628	103,329	958	9,643	8.1	3.1	6.4	21.2
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	803	1,608	61,523	46,160	(*)	(*)	6,306	736	6,450	(*)	(*)	28.5	29.0	38.1	(*)
$50,000 under $100,000	1,104	2,475	147,975	110,264	388	7,512	9,394	687	12,117	(*)	(*)	24.1	24.3	31.6	(*)
$100,000 under $200,000	1,236	2,580	403,674	336,628	1,611	14,051	20,838	1,018	22,719	218	1,881	7.9	8.1	11.8	26.6
$200,000 under $500,000	636	1,483	438,662	377,165	1,546	19,057	14,096	517	15,222	119	1,126	11.1	11.3	16.6	33.3
$500,000 under $1,000,000	473	1,216	662,894	574,392	2,938	32,904	15,567	426	17,143	47	1,576	4.6	4.7	6.1	22.7
$1,000,000 under $2,000,000	239	664	713,578	623,085	4,115	48,166	13,506	221	14,199	(*)	(*)	7.4	7.3	9.7	(*)
$2,000,000 under $5,000,000	47	163	304,126	262,705	1,015	26,783	4,937	41	5,524	6	587	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	18	119	255,071	220,626	1,443	16,898	4,124	18	4,124	—	—	(*)	(*)	(*)	—
$10,000,000 or more															
Retail trade: Automotive dealers and service stations: Gasoline service stations															
Total	16,100	34,203	3,615,399	2,916,893	29,290	187,857	204,464	13,425	219,567	2,579	15,103	5.2	3.6	5.1	15.4
Under $5,000, total	(*)	(*)	(*)	—	(*)	—	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	(*)	(*)	(*)	—	(*)	—	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	800	1,733	14,542	9,265	(*)	(*)	1,452	(*)	(*)	(*)	(*)	28.6	29.3	(*)	(*)
$25,000 under $50,000	1,420	2,973	52,121	41,948	733	3,881	2,465	1,002	3,916	(*)	(*)	21.4	21.6	39.3	(*)
$50,000 under $100,000	1,817	4,038	136,967	100,859	2,162	6,176	12,516	1,466	14,687	(*)	(*)	18.8	19.1	27.2	(*)
$100,000 under $200,000	5,834	11,969	870,298	696,515	6,885	33,998	60,996	5,149	64,063	619	3,067	10.5	10.7	12.9	39.4
$200,000 under $500,000	5,162	10,933	1,571,010	1,255,562	12,041	90,882	92,387	4,520	96,316	624	3,929	4.3	4.4	5.7	17.5
$500,000 under $1,000,000	695	1,628	447,544	362,725	4,115	27,157	19,725	619	21,958	(*)	(*)	10.6	10.8	12.8	(*)
$1,000,000 under $2,000,000	166	459	213,543	181,291	1,234	11,924	6,293	150	6,814	(*)	(*)	8.2	8.3	10.6	(*)
$2,000,000 under $5,000,000	40	98	125,215	107,264	650	6,269	4,008	40	4,008	—	—	15.7	16.3	18.1	—
$5,000,000 under $10,000,000	8	37	58,574	51,022	167	2,395	1,749	6	1,969	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	7	33	124,919	110,019	802	4,746	3,188	6	3,653	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Automotive dealers and service stations: Other automotive dealers															
Total	5,876	12,848	951,860	692,889	10,010	78,494	64,946	3,985	81,130	1,891	16,184	9.0	6.4	8.8	24.9
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	—205	(*)	(*)	(*)	(*)	31.3	32.0	(*)	(*)
$10,000 under $25,000	669	1,606	11,263	7,552	(*)	(*)									
$25,000 under $50,000	1,389	3,010	96,064	69,696	1,135	5,236	1,857	922	7,319	(*)	(*)	21.4	21.6	30.5	(*)
$50,000 under $100,000	1,135	2,388	166,286	119,281	2,140	13,934	12,192	835	16,458	(*)	(*)	22.3	22.2	27.6	(*)
$100,000 under $200,000	1,288	2,926	398,994	283,713	3,804	36,416	34,749	1,134	36,760	154	2,011	7.7	8.0	10.1	31.0
$200,000 under $500,000	170	357	113,216	86,595	683	8,369	8,276	143	8,518	(*)	(*)	21.4	21.6	25.7	(*)
$500,000 under $1,000,000	65	144	85,240	66,116	618	8,218	3,571	63	3,649	(*)	(*)	12.6	13.1	15.0	(*)
$1,000,000 under $2,000,000	22	74	65,759	52,954	459	5,744	2,387	(*)	(*)	—	—	21.3	22.4	(*)	(*)
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more															
Retail trade: Apparel and accessory stores															
Total	13,034	29,527	1,346,581	848,142	13,441	131,090	132,311	8,337	150,315	4,697	18,004	6.5	5.5	7.5	16.8
Under $5,000, total	1,806	3,678	4,027	3,516	61	(*)	—3,286	(*)	(*)	1,605	3,420	19.0	23.0	(*)	37.4
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	1,739	3,544	4,027	3,516	60	(*)	—3,236	(*)	—	1,538	3,370	19.4	23.0	(*)	37.9
$5,000 under $10,000	1,070	2,274	7,805	5,079	133	(*)	—1,858	(*)	(*)	669	2,509	24.7	25.3	(*)	35.0
$10,000 under $25,000	1,672	3,544	27,149	17,163	297	1,307	57	1,002	2,755	670	2,698	19.8	20.4	29.6	38.2
$25,000 under $50,000	2,209	4,619	82,601	50,869	1,184	5,621	6,745	1,606	9,711	(*)	(*)	17.2	17.5	25.3	(*)
$50,000 under $100,000	2,389	4,980	176,582	120,077	1,780	17,087	12,028	1,504	16,490	885	4,462	16.4	16.8	24.1	37.4
$100,000 under $200,000	2,053	4,723	269,997	166,846	2,302	21,667	36,440	1,835	37,332	(*)	(*)	17.4	17.6	22.3	(*)
$200,000 under $500,000	1,504	4,586	460,289	284,832	3,759	42,921	54,120	1,459	55,055	(*)	(*)	7.1	7.4	8.6	(*)
$500,000 under $1,000,000	246	798	159,986	96,341	2,874	21,193	15,423	246	15,423	—	—	17.8	18.1	21.1	—
$1,000,000 under $2,000,000	64	212	84,610	52,613	522	11,651	7,535	62	7,657	(*)	(*)	12.4	12.6	15.1	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	4	22	27,016	19,391	214	3,217	1,448	4	1,448	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and Retail Trade—Continued															
Retail trade: Furniture and home furnishings stores															
Total	11,049	25,368	1,720,168	1,185,324	17,234	135,390	136,382	7,702	153,318	3,137	16,936	6.9	6.3	7.5	15.5
Under $5,000, total	1,153	2,708	2,012	1,665	(*)	(*)	—1,275	(*)	(*)	753	1,356	23.7	30.6	(*)	44.4
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	1,086	2,440	2,012	1,665	(*)	(*)	—1,268	(*)	(*)	686	1,349	24.4	30.6	(*)	44.6
$5,000 under $10,000	801	2,071	5,790	4,136	(*)	(*)	—677	(*)	(*)	(*)	(*)	28.6	29.4	(*)	(*)
$10,000 under $25,000	1,535	3,599	25,886	14,979	1,035	(*)	828	1,069	3,185	(*)	(*)	20.6	21.1	29.3	(*)
$25,000 under $50,000	1,406	2,816	50,695	28,348	1,209	2,212	3,408	804	6,231	(*)	(*)	21.6	21.9	36.8	(*)
$50,000 under $100,000	1,905	4,144	144,372	92,933	2,133	4,920	17,332	1,571	19,895	(*)	(*)	18.4	18.8	24.2	(*)
$100,000 under $200,000	2,296	4,920	316,978	197,763	4,025	27,969	35,797	2,013	37,494	(*)	(*)	16.2	16.4	20.1	(*)
$200,000 under $500,000	1,489	3,433	448,105	303,575	4,164	37,631	44,338	1,290	45,879	190	1,541	7.1	7.4	9.2	24.6
$500,000 under $1,000,000	316	859	219,133	149,955	1,781	18,994	17,014	260	18,059	(*)	(*)	15.5	15.7	21.6	(*)
$1,000,000 under $2,000,000	80	294	109,950	70,228	971	13,803	7,800	76	8,350	(*)	(*)	12.2	12.4	15.4	(*)
$2,000,000 under $5,000,000	59	280	188,192	152,064	550	11,800	9,202	59	9,202	—	—	39.5	41.3	38.8	—
$5,000,000 under $10,000,000	6	139	37,581	27,519	252	4,089	—1,070	4	974	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	3	105	171,474	142,159	581	12,106	3,685	3	3,685	—	—	(*)	(*)	(*)	—
Retail trade: Eating places															
Total	23,018	59,318	3,254,804	1,662,543	76,489	698,914	224,089	16,164	285,596	6,845	61,507	4.7	3.6	4.8	12.9
Under $5,000, total	1,219	2,553	2,580	1,773	524	(*)	—3,329	(*)	(*)	951	3,692	23.1	30.9	(*)	36.0
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	1,003	2,073	2,580	1,773	440	(*)	—2,354	(*)	(*)	735	2,717	25.6	30.9	(*)	44.2
$5,000 under $10,000	1,084	2,318	7,752	4,375	536	1,053	—1,789	(*)	(*)	(*)	(*)	24.4	24.9	(*)	(*)
$10,000 under $25,000	1,954	4,074	33,841	18,249	903	4,090	659	938	2,953	1,016	2,294	18.2	18.6	33.7	31.8
$25,000 under $50,000	4,742	10,270	172,872	93,624	6,626	21,589	11,117	3,603	17,358	1,139	6,241	11.6	11.9	17.3	28.6
$50,000 under $100,000	5,629	13,362	396,507	210,915	12,113	72,927	18,026	3,912	36,726	1,717	18,700	10.6	10.7	15.5	34.0
$100,000 under $200,000	4,054	9,177	598,293	309,634	15,051	126,218	41,992	3,145	49,437	909	7,445	12.2	12.4	16.9	30.6
$200,000 under $500,000	3,114	10,513	973,371	504,346	18,617	216,198	76,150	2,646	86,856	459	10,706	4.9	5.1	6.4	20.7
$500,000 under $1,000,000	1,025	5,860	678,476	336,360	12,841	159,214	57,238	947	62,090	78	4,852	8.6	8.9	10.9	44.1
$1,000,000 under $2,000,000	161	822	214,741	98,881	5,298	50,139	12,512	142	16,053	19	3,541	8.0	8.1	10.7	27.0
$2,000,000 under $5,000,000	26	228	75,114	34,617	(*)	19,729	3,479	22	3,776	(*)	(*)	21.7	21.7	33.3	(*)
$5,000,000 under $10,000,000															
$10,000,000 or more	10	141	101,257	49,769	2,867	27,214	8,034	8	9,032	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Drinking places															
Total	9,388	20,385	623,152	311,799	19,507	60,570	50,909	6,268	65,622	3,120	14,713	8.0	8.4	11.6	21.5
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,352	2,920	24,488	14,548	1,531	2,769	—1,402	(*)	(*)	867	2,882	21.9	22.3	(*)	39.7
$25,000 under $50,000	3,146	6,460	118,982	60,672	2,978	14,353	11,610	2,459	14,209	687	2,599	14.4	14.7	20.3	42.0
$50,000 under $100,000	2,774	6,084	190,556	102,078	7,334	18,143	13,888	2,005	20,909	769	7,021	15.1	15.3	22.3	37.0
$100,000 under $200,000	1,019	2,257	137,688	57,977	3,981	21,610	13,280	868	14,159	(*)	(*)	24.6	25.0	32.8	(*)
$200,000 under $500,000	378	1,215	114,667	61,625	2,631	16,416	9,285	334	9,902	(*)	(*)	14.3	14.9	17.4	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Liquor stores															
Total	4,198	9,291	1,006,656	795,449	8,796	54,830	58,614	3,215	63,656	983	5,042	9.4	8.4	8.2	30.2
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	—	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	923	2,020	64,132	50,538	897	(*)	3,402	640	5,017	(*)	(*)	(*)	26.6	26.9	40.3
$100,000 under $200,000	852	1,855	126,874	96,171	1,573	8,015	6,246	701	7,357	(*)	(*)	26.2	26.6	34.6	(*)
$200,000 under $500,000	1,562	3,474	459,145	359,907	3,995	20,710	26,969	1,393	27,864	169	895	8.1	7.8	9.3	35.3
$500,000 under $1,000,000	319	772	213,307	168,821	1,162	9,846	16,036	310	16,036	(*)	(*)	15.6	16.0	18.5	(*)
$1,000,000 under $2,000,000	53	166	73,734	61,545	627	3,622	4,277	51	4,314	(*)	(*)	14.0	14.2	17.7	(*)
$2,000,000 under $5,000,000	20	50	58,095	49,236	162	3,095	2,967	20	2,967	—	—	22.3	23.1	26.5	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and Retail Trade—Continued															
Retail trade: Other retail trade															
Total	**39,192**	**87,479**	**4,231,147**	**2,808,287**	**60,577**	**366,131**	**353,058**	**24,506**	**417,550**	**14,394**	**64,492**	**3.7**	**3.0**	**4.7**	**11.0**
Under $5,000, total	8,502	18,476	18,193	13,200	898	316	−8,093	2,671	1,756	5,831	9,849	8.7	10.6	24.4	18.4
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	8,084	17,573	18,193	13,200	871	316	−6,635	2,671	1,756	5,413	8,391	8.9	10.6	24.4	17.0
$5,000 under $10,000	3,288	6,843	24,160	15,968	779	1,573	−2,627	1,687	3,009	1,535	5,636	14.0	14.3	26.6	33.9
$10,000 under $25,000	5,805	13,010	99,461	60,577	2,476	4,960	3,800	3,634	11,406	2,105	7,606	10.5	10.9	17.6	25.7
$25,000 under $50,000	5,872	12,294	206,663	120,437	4,035	9,996	15,333	3,650	24,976	2,222	9,643	10.5	10.7	19.0	23.7
$50,000 under $100,000	5,296	12,267	385,525	237,184	6,065	27,896	34,878	3,861	45,171	1,368	10,293	10.9	11.1	16.1	35.4
$100,000 under $200,000	5,886	13,457	843,323	534,164	15,839	64,554	88,441	4,835	103,172	985	14,731	10.1	10.2	14.0	31.2
$200,000 under $500,000	3,609	8,159	1,094,277	714,363	14,482	101,035	116,930	3,347	118,865	244	1,935	5.1	5.1	6.1	25.5
$500,000 under $1,000,000	867	1,861	443,864	299,880	5,718	47,144	40,178	568	41,408	90	1,230	10.8	11.0	16.5	42.5
$1,000,000 under $2,000,000	197	754	266,244	182,334	3,347	25,755	20,162	186	20,741	(*)	(*)	7.6	7.8	10.1	(*)
$2,000,000 under $5,000,000	57	273	178,136	124,105	988	18,302	11,964	55	13,151	(*)	(*)	13.9	15.2	18.6	(*)
$5,000,000 under $10,000,000	7	31	52,228	34,960	306	5,315	3,460	7	3,460	—	—	(*)	(*)	(*)	—
$10,000,000 or more	6	54	619,073	471,115	5,644	59,285	28,632	5	30,435	(*)	(*)	(*)	(*)	(*)	(*)
Finance, Insurance, and Real Estate															
Total	**434,357**	**2,993,829**	**32,405,970**	**2,593,563**	**5,570,594**	**1,767,912**	**−3,651,802**	**225,986**	**4,719,186**	**207,018**	**8,370,988**	**0.8**	**0.6**	**1.3**	**2.4**
Under $5,000, total	169,585	974,274	251,522	3,548	155,761	11,102	−2,015,769	59,306	72,257	109,576	2,088,026	1.6	2.6	4.4	5.3
No receipts reported	43,538	337,711	—	—	34,563	3,315	−1,405,214	—	—	43,538	1,405,214	3.2	—	—	7.1
$1 under $5,000	126,047	636,563	251,522	3,548	121,198	7,787	−610,555	59,306	72,257	66,038	682,812	2.0	2.6	4.4	6.9
$5,000 under $10,000	56,104	223,484	408,000	5,010	93,036	9,388	−107,289	36,828	132,837	19,076	240,126	3.1	3.1	4.5	7.1
$10,000 under $25,000	75,089	348,452	1,228,015	19,679	246,124	13,683	−82,465	50,585	379,586	24,354	462,051	2.4	2.4	3.6	16.8
$25,000 under $50,000	46,630	236,249	1,657,283	37,910	352,897	30,498	−126,847	32,074	453,529	14,505	580,376	2.5	2.5	4.1	24.1
$50,000 under $100,000	35,394	260,502	2,485,433	48,921	530,950	73,697	−20,003	22,041	553,602	13,244	573,605	2.6	2.6	4.7	5.0
$100,000 under $200,000	22,936	290,939	3,209,670	152,306	738,314	138,586	−232,856	12,259	544,366	10,610	777,222	2.8	2.8	6.1	4.1
$200,000 under $500,000	18,776	261,685	5,705,340	369,325	1,345,624	312,422	−748,621	8,423	665,344	10,319	1,413,965	2.0	1.8	3.9	2.6
$500,000 under $1,000,000	5,954	124,859	4,061,072	361,715	806,465	232,426	−351,698	2,639	415,982	3,290	767,680	2.7	2.6	6.0	2.7
$1,000,000 under $2,000,000	2,406	118,634	3,293,912	428,411	534,007	188,992	−188,235	1,114	393,636	1,282	581,871	2.4	2.3	4.3	1.8
$2,000,000 under $5,000,000	1,145	115,877	3,352,712	568,101	459,018	229,038	−104,353	541	405,319	600	509,672	3.1	3.1	5.3	2.9
$5,000,000 or $10,000,000	222	24,219	1,524,365	193,066	173,697	96,265	29,439	115	180,148	107	150,709	0.6	0.5	(*)	1.8
$10,000,000 or more	116	14,655	5,228,646	405,571	134,701	431,815	296,895	61	522,580	55	225,685	1.2	0.3	(*)	1.4
Finance: Total															
Total	**106,595**	**1,422,954**	**6,002,111**	**158,411**	**114,014**	**503,238**	**143,028**	**58,266**	**1,936,254**	**47,812**	**1,793,226**	**2.0**	**1.2**	**2.3**	**5.6**
Under $5,000, total	74,006	579,371	65,613	(*)	45,281	4,578	−1,104,699	30,900	38,806	42,888	1,143,505	2.6	4.9	6.4	5.7
No receipts reported	24,476	234,921	—	—	11,915	(*)	−784,202	—	—	24,476	784,202	4.5	—	—	6.0
$1 under $5,000	49,530	344,450	65,613	(*)	33,366	4,186	−320,497	30,900	38,806	18,412	359,303	3.3	4.9	6.4	12.6
$5,000 under $10,000	10,259	80,009	73,882	(*)	3,216	753	−23,906	8,429	45,419	1,696	69,325	6.6	6.6	8.0	14.4
$10,000 under $25,000	10,585	131,561	168,542	2,160	5,201	3,671	−82,349	8,787	102,516	1,780	184,865	5.5	5.6	6.6	40.8
$25,000 under $50,000	4,471	61,683	158,969	3,330	5,356	2,539	32,748	3,993	101,212	461	68,464	7.9	8.1	9.5	16.6
$50,000 under $100,000	3,086	97,211	208,795	967	7,915	5,693	40,889	2,600	122,634	394	81,745	9.0	8.6	10.4	23.0
$100,000 under $200,000	2,188	152,098	299,134	11,593	8,529	8,443	90,866	1,922	166,349	265	75,463	11.9	11.5	14.5	19.5
$200,000 under $500,000	1,037	98,081	317,995	12,901	6,880	13,645	114,862	866	183,576	170	68,714	6.4	6.4	7.3	9.9
$500,000 under $1,000,000	439	60,624	311,620	12,781	4,770	14,574	149,259	351	171,661	63	22,402	9.5	9.9	11.8	9.8
$1,000,000 under $2,000,000	252	69,101	352,478	15,363	6,972	18,482	168,858	197	197,097	45	28,239	5.3	5.4	6.3	2.2
$2,000,000 under $5,000,000	167	67,757	497,679	55,136	6,962	53,839	217,778	141	253,684	25	35,906	11.1	9.6	7.9	12.9
$5,000,000 under $10,000,000	50	13,266	346,082	113	5,467	43,728	112,051	36	117,259	14	5,208	(*)	(*)	(*)	(*)
$10,000,000 or more	55	12,192	3,201,322	43,292	7,465	333,293	426,651	44	436,041	11	9,390	(*)	(*)	(*)	(*)
Finance: Banking, and credit agencies other than banks															
Total	**1,928**	**12,524**	**175,229**	**19,756**	**6,254**	**29,618**	**31,118**	**1,506**	**44,050**	**422**	**12,932**	**15.6**	**6.6**	**11.0**	**38.3**
Under $5,000, total	944	6,500	2,027	—	(*)	—	−7,494	634	1,396	(*)	(*)	26.0	32.2	37.3	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	940	6,436	2,027	—	(*)	—	−6,103	634	1,396	(*)	(*)	26.1	32.2	37.3	(*)
$5,000 under $10,000	(*)	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	331	2,562	5,025	—	(*)	(*)	1,603	265	1,631	(*)	(*)	37.1	36.1	42.4	(*)
$25,000 under $50,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	248	870	17,670	—	(*)	(*)	6,792	248	6,792	—	—	41.3	39.8	42.0	—
$100,000 under $200,000	116	525	16,604	(*)	(*)	(*)	6,639	116	6,639	—	—	32.1	33.1	34.2	—
$200,000 under $500,000	74	838	21,023	(*)	350	(*)	8,217	65	8,226	(*)	(*)	26.6	26.2	32.1	(*)
$500,000 under $1,000,000	13	67	9,662	(*)	(*)	(*)	2,571	(*)	(*)	(*)	(*)	26.6	28.2	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	—	—	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Finance, Insurance, and Real Estate—Continued															
Finance: Security, commodity brokers, and services															
Total	**2,249**	**23,795**	**3,442,768**	**8,670**	**10,219**	**429,380**	**233,728**	**1,506**	**286,568**	**743**	**52,840**	**13.0**	**0.7**	**4.7**	**12.8**
Under $5,000, total	918	7,810	928	(*)	(*)	—	−11,550	346	492	572	12,042	24.4	30.9	39.3	36.7
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	740	6,507	928	(*)	(*)	—	−920	346	492	394	1,412	27.3	30.9	39.3	43.4
$5,000 under $10,000	121	1,228	889	—	—	—	562	104	609	(*)	(*)	29.2	30.2	29.7	(*)
$10,000 under $25,000	233	3,178	3,728	—	(*)	(*)	2,278	220	3,107	(*)	(*)	41.2	42.3	43.8	(*)
$25,000 under $50,000	263	1,359	9,454	—	(*)	(*)	7,651	261	7,677	(*)	(*)	44.2	45.7	49.2	(*)
$50,000 under $100,000	143	557	9,369	—	(*)	(*)	4,427	127	5,080	(*)	(*)	49.0	44.6	47.8	(*)
$100,000 under $200,000	156	2,061	21,001	—	(*)	(*)	7,891	131	11,185	(*)	(*)	45.9	45.8	47.3	(*)
$200,000 under $500,000	145	2,140	49,055	(*)	378	7,163	18,304	123	19,733	(*)	(*)	20.3	20.7	23.5	(*)
$500,000 under $1,000,000	76	805	59,046	—	525	10,175	24,786	60	27,687	(*)	(*)	24.1	25.6	36.6	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	31	905	214,811	—	578	38,042	22,289	19	24,697	12	2,408	(*)	(*)	(*)	(*)
$10,000,000 or more	43	1,864	2,801,491	6,123	6,579	314,464	118,187	32	127,577	11	9,390	(*)	(*)	(*)	(*)
Finance: Holding and investment companies															
Total	**102,418**	**1,386,635**	**2,384,114**	**129,985**	**97,541**	**44,240**	**−121,816**	**55,254**	**1,605,636**	**46,647**	**1,727,454**	**2.1**	**2.9**	**2.6**	**6.0**
Under $5,000, total	72,144	565,061	62,658	(*)	41,297	4,578	−1,085,655	29,920	36,918	42,006	1,122,573	2.7	5.0	6.6	5.8
No receipts reported	24,294	233,554	—	—	11,751	(*)	−772,181	—	—	24,294	772,181	4.5	—	—	6.1
$1 under $5,000	47,850	331,507	62,658	(*)	29,546	4,186	−313,474	29,920	36,918	17,712	350,392	3.4	5.0	6.6	12.8
$5,000 under $10,000	10,104	78,645	72,711	(*)	3,216	753	−22,893	8,308	44,690	1,662	67,583	6.7	6.7	8.2	14.6
$10,000 under $25,000	10,021	125,821	159,789	2,160	5,174	3,288	−86,230	8,302	97,778	1,701	184,008	5.6	5.7	6.8	41.0
$25,000 under $50,000	4,057	59,478	144,337	3,330	4,681	2,202	22,667	3,597	90,812	443	68,145	8.2	8.4	9.7	16.7
$50,000 under $100,000	2,695	95,784	181,756	967	7,501	2,188	29,670	2,225	110,762	378	81,092	9.2	8.8	11.0	23.2
$100,000 under $200,000	1,916	149,512	261,529	10,256	8,378	1,538	76,356	1,675	148,525	240	72,169	12.9	12.5	15.8	20.2
$200,000 under $500,000	818	95,103	247,917	9,438	6,152	5,216	88,341	678	155,617	139	67,276	6.8	6.7	8.0	10.0
$500,000 under $1,000,000	350	59,752	242,912	(*)	4,164	3,118	121,902	279	141,328	46	19,426	10.7	11.1	12.4	10.8
$1,000,000 under $2,000,000	179	68,400	247,426	14,810	6,102	3,080	150,705	146	172,163	23	21,458	6.4	6.6	7.0	2.2
$2,000,000 under $5,000,000	106	66,462	305,717	(*)	6,252	12,594	188,816	98	209,740	(*)	(*)	17.2	15.2	9.5	(*)
$5,000,000 under $10,000,000	28	22,617	457,362	22,482	4,624	5,685	394,503	26	397,303	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more															
Insurance agents, brokers, and service															
Total	**6,884**	**21,159**	**1,671,594**	**230,483**	**9,753**	**158,385**	**203,686**	**5,792**	**267,767**	**917**	**64,081**	**8.7**	**3.0**	**6.4**	**3.9**
Under $5,000, total	802	2,340	(*)	—	(*)	(*)	−36	(*)	(*)	(*)	(*)	28.6	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	618	1,370	4,963	—	(*)	(*)	2,173	(*)	(*)	(*)	(*)	32.3	32.8	(*)	(*)
$10,000 under $25,000	899	2,643	16,424	(*)	(*)	(*)	9,523	817	10,595	(*)	(*)	26.6	27.5	31.6	(*)
$25,000 under $50,000	1,088	2,661	37,968	(*)	257	4,811	14,252	1,004	14,594	(*)	(*)	23.8	23.9	30.1	(*)
$50,000 under $100,000	1,722	3,779	124,497	(*)	2,052	17,382	40,688	1,521	41,315	(*)	(*)	19.0	19.0	23.7	(*)
$100,000 under $200,000	790	1,812	105,166	(*)	1,205	18,022	33,568	707	33,714	(*)	(*)	22.7	21.8	23.5	(*)
$200,000 under $500,000	676	2,479	200,875	53,088	2,611	30,190	42,468	598	52,276	(*)	(*)	10.6	11.0	14.2	(*)
$500,000 under $1,000,000	200	1,001	135,545	49,205	1,316	20,555	22,965	200	22,965	—	—	19.6	19.9	26.9	—
$1,000,000 under $2,000,000	61	1,185	85,297	34,812	244	11,597	10,903	55	13,939	—	(*)	13.0	13.3	17.4	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	5	333	31,422	7,232	138	3,480	8,593	4	8,863	6	47,736	(*)	(*)	(*)	(*)
$10,000,000 or more	9	1,472	889,922	48,373	1,093	43,934	12,314	4	59,780			(*)	(*)	(*)	
Real estate: Total															
Total	**320,878**	**1,549,716**	**24,732,265**	**2,204,669**	**5,446,827**	**1,106,289**	**−3,998,516**	**161,928**	**2,515,165**	**158,289**	**6,513,681**	**0.9**	**0.8**	**1.8**	**2.7**
Under $5,000, total	94,777	392,563	184,629	3,135	110,427	6,356	−911,034	28,073	32,654	66,286	943,688	2.3	3.1	6.1	9.5
No receipts reported	18,861	102,187	—	—	22,621	2,923	−620,673	—	—	18,861	620,673	4.8	—	—	14.3
$1 under $5,000	75,916	290,376	184,629	3,135	87,806	3,433	−290,361	28,073	32,654	47,425	323,015	2.6	3.1	6.1	4.4
$5,000 under $10,000	45,227	142,105	329,155	4,658	89,665	8,260	−85,556	27,864	84,764	17,297	170,320	3.5	3.6	5.6	8.1
$10,000 under $25,000	63,605	214,248	1,043,049	17,491	240,403	8,505	−9,639	40,981	266,475	22,492	276,114	2.7	2.7	4.4	6.7
$25,000 under $50,000	41,071	171,905	1,460,346	32,000	347,284	23,148	−173,847	27,077	337,723	13,877	511,570	2.7	2.7	4.6	27.3
$50,000 under $100,000	30,586	159,512	2,152,141	44,234	520,983	50,622	−101,580	17,920	389,653	12,649	491,233	2.7	2.7	5.4	4.4
$100,000 under $200,000	19,958	137,029	2,805,370	121,194	728,580	112,121	−357,310	9,630	344,303	10,328	701,613	2.9	2.9	6.3	4.0
$200,000 under $500,000	17,063	161,125	5,186,470	303,336	1,336,133	268,587	−905,951	6,959	429,492	10,096	1,335,443	2.1	2.0	4.9	2.7
$500,000 under $1,000,000	5,315	63,234	3,613,907	299,719	800,379	197,297	−523,922	2,088	221,356	3,227	745,278	2.9	2.7	6.1	2.8
$1,000,000 under $2,000,000	2,093	48,368	2,856,137	378,236	526,791	158,913	−367,996	862	182,600	1,231	550,596	2.6	2.6	6.3	1.9
$2,000,000 under $5,000,000	964	48,016	2,816,796	501,039	451,947	168,835	−328,406	386	145,360	575	473,766	3.1	3.3	5.1	3.0
$5,000,000 under $10,000,000	167	10,620	1,146,861	185,721	168,092	49,057	−91,205	75	54,026	92	145,231	0.8	0.7	(*)	1.9
$10,000,000 or more	52	991	1,137,402	313,906	126,143	54,588	−142,070	13	26,759	39	168,829	2.7	1.4	(*)	1.9

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Finance, Insurance, and Real Estate—Continued															
Real Estate: Operators and lessors of buildings															
Total	**260,635**	**1,246,305**	**20,857,543**	**235,818**	**5,308,332**	**895,441**	**—3,620,350**	**130,461**	**1,909,337**	**129,834**	**5,529,687**	**1.1**	**0.8**	**1.9**	**2.7**
Under $5,000, total	67,338	235,372	151,128	1,168	99,495	3,043	—459,922	21,922	22,825	45,149	482,747	2.8	3.5	6.9	4.1
No receipts reported	7,051	36,391	—	—	20,096	480	—252,046	—	—	7,051	252,046	7.9	—	—	6.1
$1 under $5,000	60,287	198,981	151,128	1,168	79,399	2,563	—207,876	21,922	22,825	38,098	230,701	3.0	3.5	6.9	5.4
$5,000 under $10,000	37,463	108,225	272,737	(*)	83,259	7,695	—75,246	22,440	61,193	14,657	136,439	3.9	3.9	6.3	9.2
$10,000 under $25,000	53,222	179,877	873,523	3,291	227,307	6,041	—36,330	32,675	196,552	20,547	232,882	2.9	2.9	4.9	6.8
$25,000 under $50,000	35,200	148,410	1,250,989	2,022	336,028	17,702	—219,859	21,932	256,798	13,268	476,657	2.8	2.8	4.8	29.3
$50,000 under $100,000	27,268	144,625	1,919,526	5,728	508,156	38,117	—158,062	15,206	301,390	12,062	459,452	2.8	2.7	5.4	4.7
$100,000 under $200,000	17,661	123,694	2,479,408	18,364	716,701	79,343	—388,072	7,927	262,347	9,734	650,419	2.9	2.6	6.0	3.6
$200,000 under $500,000	15,154	152,447	4,599,462	29,577	1,313,731	218,947	—922,789	5,651	339,057	9,496	1,261,846	2.2	2.1	5.5	2.8
$500,000 under $1,000,000	4,703	58,781	3,179,301	38,275	788,938	178,090	—518,527	1,725	172,684	2,978	691,211	3.0	2.8	6.4	2.8
$1,000,000 under $2,000,000	1,739	44,526	2,344,787	44,137	517,639	139,981	—352,314	657	136,723	1,082	489,037	2.9	2.7	7.6	2.0
$2,000,000 under $5,000,000	716	46,402	2,132,755	30,467	442,595	127,824	—293,894	262	102,443	454	396,337	2.9	3.6	5.3	3.3
$5,000,000 under $10,000,000	130	9,361	896,945	27,294	151,999	37,722	—83,609	55	38,393	75	122,002	1.0	0.9	(*)	2.3
$10,000,000 or more	41	585	756,982	35,210	122,484	40,936	—111,726	9	18,932	32	130,658	3.4	2.1	(*)	2.5
Real estate: Lessors, other than buildings															
Total	**32,349**	**173,300**	**527,156**	**46,711**	**59,480**	**18,155**	**32,977**	**19,507**	**222,207**	**12,691**	**189,230**	**3.9**	**6.3**	**7.9**	**5.6**
Under $5,000, total	15,063	91,434	28,797	1,119	7,417	614	—78,420	5,367	8,623	9,545	87,043	5.7	7.7	13.1	7.4
No receipts reported	2,027	10,047	—	—	(*)	(*)	—18,539	—	—	2,027	18,539	15.6	—	—	18.2
$1 under $5,000	13,036	81,387	28,797	1,119	6,968	607	—59,881	5,367	8,623	7,518	68,504	6.1	7.7	13.1	8.0
$5,000 under $10,000	5,774	28,538	41,992	(*)	5,541	485	—5,133	4,290	19,415	1,484	24,548	9.8	10.1	13.2	19.4
$10,000 under $25,000	6,641	28,956	106,039	2,840	10,797	393	27,733	5,598	51,175	1,043	23,442	9.0	9.3	11.1	23.5
$25,000 under $50,000	2,999	13,864	104,480	1,670	8,175	1,126	38,005	2,674	51,036	325	13,031	12.4	12.6	15.4	25.8
$50,000 under $100,000	1,249	5,016	87,638	7,961	9,015	2,677	33,118	1,090	46,651	159	15,533	18.2	19.2	22.9	10.0
$100,000 under $200,000	408	4,264	55,019	6,736	5,775	829	14,815	337	22,414	71	7,599	22.7	22.0	28.9	22.7
$200,000 under $500,000	167	477	44,296	(*)	7,579	(*)	4,582	110	9,956	57	5,374	42.1	36.1	48.1	34.4
$500,000 under $1,000,000	37	663	24,626	(*)	(*)	(*)	6,150	(*)	(*)	(*)	(*)	34.6	34.0	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate: Real estate agents, brokers and managers															
Total	**15,901**	**70,229**	**1,103,310**	**458,554**	**47,628**	**81,419**	**—72,228**	**6,634**	**172,353**	**9,118**	**244,581**	**5.4**	**5.4**	**9.5**	**10.4**
Under $5,000, total	7,760	43,395	3,039	(*)	2,525	(*)	—137,187	568	751	7,192	137,938	8.0	22.7	48.4	16.5
No receipts reported	6,209	37,132	—	—	1,638	(*)	—127,238	—	—	6,209	127,238	8.8	—	—	17.7
$1 under $5,000	1,551	6,263	3,039	(*)	887	(*)	—9,949	568	751	983	10,700	19.1	22.7	48.4	26.7
$5,000 under $10,000	1,121	2,931	8,045	(*)	832	(*)	—4,330	516	1,887	605	6,217	23.7	24.0	39.6	48.4
$10,000 under $25,000	2,256	6,364	39,049	3,137	1,340	(*)	—331	1,588	9,820	536	10,151	15.9	16.4	25.1	73.0
$25,000 under $50,000	1,533	3,833	54,013	7,970	1,897	3,558	10,257	1,353	16,120	180	5,863	18.4	18.7	25.0	33.8
$50,000 under $100,000	1,184	4,094	82,954	14,455	1,972	6,216	15,032	1,016	20,213	151	5,181	20.2	20.7	27.3	36.4
$100,000 under $200,000	763	3,112	108,977	23,918	2,801	15,637	29,356	668	33,189	95	3,833	21.9	22.6	34.9	17.7
$200,000 under $500,000	915	3,282	273,831	99,393	10,454	20,066	28,216	704	47,102	211	18,886	9.4	9.5	15.0	24.8
$500,000 under $1,000,000	220	664	152,764	84,104	4,639	5,823	—1,007	134	16,598	86	17,605	16.5	16.7	27.9	32.4
$1,000,000 under $2,000,000	95	1,154	141,591	82,398	4,393	7,633	—3,047	58	8,810	37	11,857	19.5	21.5	24.8	18.5
$2,000,000 under $5,000,000	38	203	105,655	62,386	2,839	12,225	—905	22	9,110	16	10,015	15.7	15.8	24.2	21.6
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
Real estate: Other real estate															
Total	**11,993**	**59,882**	**2,244,256**	**1,463,586**	**31,387**	**111,274**	**—338,915**	**5,326**	**211,268**	**6,646**	**550,183**	**5.5**	**3.4**	**6.4**	**15.7**
Under $5,000, total	4,616	22,362	1,665	(*)	990	2,379	—235,505	(*)	(*)	4,400	235,960	9.6	29.3	(*)	36.0
No receipts reported	3,574	18,617	—	—	438	2,285	—222,850	—	—	3,574	222,850	10.5	—	—	38.1
$1 under $5,000	1,042	3,745	1,665	(*)	552	(*)	—12,655	(*)	(*)	826	13,110	22.7	29.3	(*)	27.3
$5,000 under $10,000	869	2,411	6,381	1,487	(*)	(*)	—847	618	2,269	251	3,116	25.7	26.2	38.7	35.1
$10,000 under $25,000	1,486	5,051	24,438	8,223	959	(*)	—711	1,120	8,928	366	9,639	19.0	19.2	29.4	30.4
$25,000 under $50,000	1,339	5,798	50,864	20,338	1,184	(*)	—2,250	1,118	13,769	204	16,019	17.3	17.5	22.0	28.3
$50,000 under $100,000	885	5,777	62,023	16,090	1,840	3,612	8,332	608	19,399	277	11,067	17.2	17.7	23.8	23.9
$100,000 under $200,000	1,126	5,959	161,966	72,176	3,303	16,312	—13,409	698	26,353	428	39,762	16.8	17.7	28.9	33.4
$200,000 under $500,000	827	4,919	268,881	168,795	4,369	27,915	—15,960	494	33,377	332	49,337	9.5	9.4	15.6	11.9
$500,000 under $1,000,000	355	3,126	257,216	173,606	4,310	12,357	—10,538	196	22,825	159	33,363	12.0	12.5	21.3	13.5
$1,000,000 under $2,000,000	257	2,647	366,950	251,701	4,326	11,299	—12,912	146	36,551	111	49,463	6.6	6.6	12.0	6.2
$2,000,000 under $5,000,000	202	1,367	552,368	396,801	4,387	19,441	—25,304	96	32,788	103	58,092	10.3	9.2	13.8	6.8
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services															
Total	**198,956**	**668,858**	**30,167,328**	**4,145,791**	**1,947,835**	**7,357,778**	**7,223,890**	**138,510**	**9,100,813**	**58,201**	**1,876,923**	**1.4**	**0.9**	**1.3**	**4.9**
Under $5,000, total	41,789	161,750	63,675	17,590	221,765	34,889	−600,299	13,962	52,936	26,888	653,235	3.7	5.4	18.4	13.1
No receipts reported	11,654	82,609	—	—	122,257	26,497	−443,456	1,815	39,535	9,770	482,991	6.9	—	23.8	17.1
$1 under $5,000	30,135	79,141	63,675	17,590	99,508	8,392	−156,843	12,147	13,401	17,118	170,244	4.5	5.4	18.5	13.1
$5,000 under $10,000	14,465	36,867	108,217	21,634	27,407	10,405	−21,367	9,564	26,575	5,835	47,942	6.5	6.7	13.7	17.0
$10,000 under $25,000	32,944	84,944	559,810	108,667	59,914	51,211	81,869	22,132	145,419	10,061	63,550	4.3	4.4	7.9	10.6
$25,000 under $50,000	27,281	72,416	995,743	196,495	109,022	121,344	178,495	21,173	266,211	5,891	87,716	4.7	4.7	6.7	23.7
$50,000 under $100,000	28,363	68,845	2,018,773	366,475	137,048	307,679	559,895	24,738	623,040	3,470	63,145	4.5	4.6	6.0	12.6
$100,000 under $200,000	24,378	70,684	3,506,666	640,082	182,291	630,994	1,006,754	21,731	1,119,292	2,580	112,538	4.8	4.9	6.4	11.8
$200,000 under $500,000	20,936	81,821	6,413,734	780,344	254,699	1,270,315	2,205,810	18,791	2,379,288	2,133	173,478	1.8	1.9	2.2	8.8
$500,000 under $1,000,000	5,100	31,716	3,464,155	404,420	222,503	804,844	967,085	4,439	1,131,956	643	164,871	3.8	3.9	5.0	9.8
$1,000,000 under $2,000,000	2,218	21,021	3,047,798	426,957	234,913	794,672	680,052	1,775	878,703	436	198,651	2.4	2.5	3.3	4.4
$2,000,000 under $5,000,000	1,043	17,591	3,179,505	481,397	241,135	890,184	649,968	830	863,813	207	213,845	2.9	2.9	4.2	3.1
$5,000,000 under $10,000,000	283	6,995	1,895,001	243,893	144,112	548,168	387,338	236	467,954	45	80,616	(*)	(*)	(*)	(*)
$10,000,000 or more	156	14,208	4,914,251	457,837	113,026	1,893,073	1,128,290	139	1,145,626	12	17,336	(*)	(*)	(*)	(*)
Hotels and other lodging places: Total															
Total	**14,434**	**70,081**	**2,841,136**	**629,714**	**360,819**	**663,919**	**−211,407**	**6,894**	**227,597**	**7,474**	**439,004**	**5.2**	**2.9**	**5.6**	**4.2**
Under $5,000, total	2,509	10,019	5,597	(*)	5,915	2,371	−26,937	625	614	1,818	27,551	15.3	19.5	39.1	8.1
No receipts reported	362	2,265	—	—	3,385	(*)	−22,284	(*)	(*)	337	22,434	29.7	—	(*)	7.0
$1 under $5,000	2,147	7,754	5,597	(*)	2,530	(*)	−4,653	(*)	(*)	1,481	5,117	17.2	19.5	(*)	31.5
$5,000 under $10,000	887	1,825	7,236	(*)	1,776	(*)	−1,491	(*)	(*)	585	2,319	26.2	26.5	(*)	47.0
$10,000 under $25,000	2,958	9,375	51,897	1,863	13,746	4,385	−10,039	1,237	5,436	1,721	15,475	13.6	13.8	31.2	17.4
$25,000 under $50,000	1,818	5,195	67,817	11,035	11,674	5,837	−142	1,238	8,929	580	10,071	15.7	15.8	27.4	26.8
$50,000 under $100,000	2,280	7,417	159,765	17,143	28,419	19,638	1,253	1,529	22,889	751	21,636	12.8	12.6	20.3	24.1
$100,000 under $200,000	1,377	10,589	195,705	29,497	38,603	28,967	−11,863	736	19,992	641	31,855	13.2	13.8	29.3	16.3
$200,000 under $500,000	1,461	11,728	469,709	62,778	72,359	95,135	−30,427	774	50,334	687	80,761	8.2	8.4	13.8	13.9
$500,000 under $1,000,000	572	5,857	409,827	93,802	48,766	108,759	−37,089	253	29,171	319	66,260	9.7	9.6	21.2	14.4
$1,000,000 under $2,000,000	376	4,845	518,371	128,782	58,198	146,626	−59,671	127	20,837	249	80,508	8.1	8.1	12.9	8.3
$2,000,000 under $5,000,000	146	2,786	447,082	131,586	51,756	115,774	−60,023	47	13,209	99	73,232	6.0	6.0	16.1	2.0
$5,000,000 under $10,000,000	34	376	212,016	61,262	18,661	60,251	−9,859	16	10,520	18	20,379	(*)	(*)	(*)	(*)
$10,000,000 or more	16	69	296,114	91,719	10,946	75,414	34,881	10	43,838	6	8,957	(*)	(*)	(*)	(*)
Hotels and other lodging places: Motels, motor hotels, and tourist courts															
Total	**7,003**	**35,353**	**1,533,327**	**310,708**	**195,078**	**348,374**	**−106,641**	**3,027**	**104,727**	**3,976**	**211,368**	**6.9**	**4.5**	**8.3**	**6.6**
Under $5,000, total	759	2,938	1,408	(*)	1,505	(*)	−3,840	(*)	(*)	621	4,019	26.9	37.7	(*)	29.4
No receipts reported	108	1,455	—	—	(*)	—	−2,380	(*)	(*)	104	2,381	34.6	—	(*)	38.3
$1 under $5,000	651	1,483	1,408	(*)	(*)	(*)	−1,460	(*)	(*)	517	1,638	30.8	37.7	(*)	45.8
$5,000 under $10,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,445	4,692	25,055	(*)	5,823	2,575	−7,516	(*)	(*)	1,111	8,187	19.5	19.7	(*)	24.7
$25,000 under $50,000	740	2,279	27,531	2,592	4,435	3,128	−2,122	419	3,261	321	5,383	22.6	22.4	34.6	30.3
$50,000 under $100,000	1,308	4,393	92,814	6,808	15,791	14,086	3,539	824	13,070	484	9,531	15.9	15.8	28.3	28.8
$100,000 under $200,000	671	5,015	96,806	8,042	17,312	17,345	−5,466	327	6,943	344	12,409	17.2	17.6	29.1	25.8
$200,000 under $500,000	1,044	6,473	334,291	45,360	48,997	70,990	−18,177	566	35,938	478	54,115	10.1	10.3	15.8	19.0
$500,000 under $1,000,000	387	3,853	282,740	67,065	33,371	70,440	−15,457	171	16,998	216	32,455	11.5	11.4	23.8	16.2
$1,000,000 under $2,000,000	265	3,449	360,547	97,653	38,965	100,029	−36,942	77	12,565	188	49,507	10.9	11.1	18.1	12.5
$2,000,000 under $5,000,000	70	1,611	203,565	58,824	19,435	52,265	−18,242	30	8,246	40	26,488	10.0	10.9	23.1	4.2
$5,000,000 under $10,000,000	11	39	62,281	18,742	6,444	14,163	−2,045	7	6,603	7	8,695	(*)	(*)	(*)	(*)
$10,000,000 or more	3	11	43,915	3,950	2,626	2,919	−47					(*)	(*)	(*)	(*)
Hotels and other lodging places: Other lodging places															
Total	**7,431**	**34,728**	**1,307,809**	**319,006**	**165,741**	**315,545**	**−104,766**	**3,867**	**122,870**	**3,498**	**227,636**	**7.9**	**3.4**	**7.6**	**5.2**
Under $5,000, total	1,750	7,081	4,189	—	4,410	2,132	−23,097	(*)	(*)	1,197	23,532	18.6	22.7	(*)	8.1
No receipts reported	254	810	—	—	2,726	(*)	−19,904	(*)	(*)	233	20,053	39.8	—	(*)	6.4
$1 under $5,000	1,496	6,271	4,189	—	1,684	(*)	−3,193	(*)	(*)	964	3,479	20.7	22.7	(*)	41.1
$5,000 under $10,000	587	1,225	4,862	(*)	(*)	(*)	−1,165	(*)	(*)	(*)	(*)	32.3	32.9	(*)	(*)
$10,000 under $25,000	1,513	4,683	26,842	(*)	7,923	1,810	−2,523	903	4,765	610	7,288	19.1	19.4	35.0	24.5
$25,000 under $50,000	1,078	2,916	40,286	8,443	7,239	2,709	1,980	819	6,668	259	4,688	21.4	21.7	37.2	45.9
$50,000 under $100,000	972	3,024	66,951	10,335	12,628	5,552	−2,286	705	9,819	267	12,105	21.0	20.6	28.5	36.7
$100,000 under $200,000	706	5,574	98,899	21,455	21,291	11,622	−6,397	409	13,049	297	19,446	20.0	21.4	42.1	21.1
$200,000 under $500,000	417	5,255	135,418	17,418	23,362	24,145	−12,250	208	14,396	209	26,646	13.9	14.5	27.8	17.5
$500,000 under $1,000,000	185	2,004	127,087	26,737	15,395	38,319	−21,632	82	12,173	103	33,805	18.2	18.0	38.7	23.7
$1,000,000 under $2,000,000	111	1,396	157,824	31,129	19,233	46,597	−22,729	50	8,272	61	31,001	8.8	8.6	17.3	8.1
$2,000,000 under $5,000,000	76	1,175	243,517	72,762	32,321	63,509	−41,781	17	4,963	59	46,744	6.9	6.4	19.0	2.2
$5,000,000 under $10,000,000	23	337	149,735	42,520	12,217	46,088	−7,814	19	47,755	17	20,641	(*)	(*)	(*)	(*)
$10,000,000 or more	13	58	252,199	87,769	8,320	72,495	34,928					(*)	(*)	(*)	(*)

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services—Continued															
Personal services: Total															
Total	24,099	53,869	1,170,098	291,597	56,568	266,511	212,635	17,183	233,090	6,648	20,455	5.0	5.9	7.3	13.6
Under $5,000, total	3,977	8,495	9,203	2,204	1,378	896	−1,505	1,621	2,694	2,155	4,199	12.7	14.5	35.4	25.6
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	3,827	7,989	9,203	2,204	1,376	896	−2,455	1,604	1,509	2,022	3,964	13.0	14.5	28.2	26.8
$5,000 under $10,000	2,395	4,932	17,769	2,929	1,506	1,683	5,466	1,758	7,053	637	1,587	16.3	16.6	39.6	42.3
$10,000 under $25,000	6,599	14,200	108,938	14,713	6,348	10,541	27,842	4,845	31,517	1,687	3,675	9.9	10.2	14.3	30.9
$25,000 under $50,000	4,760	9,995	173,367	28,868	11,565	33,684	32,475	3,743	37,734	1,037	5,259	11.6	11.8	18.8	35.1
$50,000 under $100,000	3,723	8,666	259,561	52,250	12,084	68,511	47,304	2,953	49,240	770	1,936	13.0	13.2	18.2	37.9
$100,000 under $200,000	1,725	5,221	246,229	61,463	9,563	64,652	42,302	1,440	43,324	(D)	(D)	18.6	18.8	23.5	(D)
$200,000 under $500,000	782	1,910	239,556	85,388	9,733	56,182	44,441	708	45,087	(D)	(D)	10.0	10.4	12.5	(D)
$500,000 under $1,000,000	92	250	58,012	20,073	2,786	13,262	9,477	92	9,477	—	—	28.9	28.9	30.9	—
$1,000,000 under $2,000,000	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(*)	(*)	(D)	(D)	(D)	(*)
$2,000,000 under $5,000,000	(D)	(D)	(D)	(*)	(D)	(D)	(D)	(D)	(D)	—	—	(D)	(D)	(D)	—
$5,000,000 under $10,000,000	(D)	(D)	(D)	—	(D)	(D)	(D)	(D)	(D)	—	—	(D)	(D)	(D)	—
$10,000,000 or more	(D)	(D)	(D)	(*)	(D)	(D)	(D)	(D)	(D)	—	—	(D)	(D)	(D)	—
Personal services: Laundries, dry cleaning, and garment services															
Total	6,163	19,383	441,087	118,943	29,618	112,009	55,930	5,866	64,490	2,230	8,560	8.6	9.7	12.2	23.1
Under $5,000, total	1,153	2,373	2,464	(*)	893	(*)	−1,260	(*)	(*)	(*)	(*)	23.7	26.4	(*)	(*)
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	1,153	2,373	2,464	(*)	893	(*)	−1,260	(D)	(D)	(D)	(D)	23.7	26.4	(*)	(D)
$5,000 under $10,000	617	1,301	5,053	(*)	(*)	(D)	1,049	(D)	(D)	(D)	(D)	32.2	32.9	(*)	(D)
$10,000 under $25,000	2,040	4,815	32,982	4,416	2,823	2,047	4,815	1,556	6,171	(D)	(D)	17.8	18.3	27.7	(D)
$25,000 under $50,000	1,969	4,155	74,138	13,554	7,488	11,938	10,002	1,416	12,958	(D)	(D)	18.1	18.4	24.9	(D)
$50,000 under $100,000	1,350	2,983	94,441	17,487	6,977	21,002	12,733	981	13,727	(D)	(D)	21.4	21.5	31.8	(D)
$100,000 under $200,000	736	2,943	98,674	(*)	4,502	33,917	14,055	669	14,101	(D)	(D)	29.5	29.7	32.2	(D)
$200,000 under $500,000	248	630	77,460	34,244	3,643	23,968	8,642	194	8,995	(D)	(D)	17.7	18.3	25.3	(D)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(*)	(*)	(D)	(D)	(D)	(*)
$2,000,000 under $5,000,000	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	—	—	(D)	(D)	(D)	—
$5,000,000 under $10,000,000	(D)	(D)	(D)	—	(D)	(D)	(D)	(D)	(D)	—	—	(D)	(D)	(D)	—
$10,000,000 or more	(D)	(D)	(D)	(*)	(D)	(D)	(D)	(D)	(D)	—	—	(D)	(D)	(D)	—
Personal services: Beauty shops															
Total	6,033	17,145	249,492	37,164	6,341	86,478	40,967	5,557	45,655	2,342	4,688	8.9	12.8	15.2	23.5
Under $5,000, total	1,272	2,611	3,081	539	216	498	−347	(*)	(*)	736	749	22.7	25.1	(*)	43.7
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	1,272	2,611	3,081	539	216	498	−347	(*)	(*)	736	749	22.7	25.1	(*)	43.7
$5,000 under $10,000	1,010	2,095	7,421	618	220	(*)	1,274	809	2,195	(*)	(*)	25.4	25.7	36.0	(*)
$10,000 under $25,000	2,605	5,343	42,522	5,709	1,412	7,327	9,874	1,802	11,017	803	1,143	15.8	16.4	23.4	44.6
$25,000 under $50,000	1,537	3,141	53,041	7,927	1,523	15,251	7,782	1,203	8,655	(D)	(D)	20.6	21.1	31.0	(D)
$50,000 under $100,000	1,288	3,313	87,915	14,202	1,778	37,900	14,010	1,087	14,761	(D)	(D)	22.4	22.7	29.4	(D)
$100,000 under $200,000	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
$200,000 under $500,000	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Other personal services															
Total	5,733	12,801	401,848	128,086	18,699	54,143	87,989	3,791	94,875	1,942	6,886	9.9	10.4	12.5	23.4
Under $5,000, total	1,418	3,243	3,132	1,458	264	(*)	−30	550	1,938	668	1,968	21.3	25.4	47.6	31.8
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	(D)	(D)	(D)	(D)	(*)	—	(D)	(*)
$1 under $5,000	1,266	2,737	3,132	1,458	262	(D)	−980	(D)	(D)	735	1,733	22.7	25.4	(D)	34.7
$5,000 under $10,000	701	1,402	4,672	(*)	620	(D)	542	(D)	(D)	(D)	(D)	30.0	30.1	(D)	(D)
$10,000 under $25,000	1,017	2,168	16,595	4,123	1,660	(D)	4,215	684	5,349	(D)	(D)	25.2	26.1	34.8	(D)
$25,000 under $50,000	719	1,455	26,337	(*)	1,737	(*)	7,018	636	8,169	(D)	(D)	29.4	29.6	38.6	(D)
$50,000 under $100,000	684	1,502	46,857	15,466	2,852	(*)	12,285	(*)	(*)	(D)	(D)	30.6	30.8	(*)	(D)
$100,000 under $200,000	654	1,608	101,814	28,462	4,211	11,816	22,038	503	22,763	(D)	(D)	28.1	28.9	36.5	(D)
$200,000 under $500,000	472	1,156	142,841	47,916	5,604	22,228	33,505	452	33,798	(D)	(D)	13.0	13.4	15.1	(D)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(*)	(*)	(D)	(D)	(D)	(*)
$2,000,000 under $5,000,000	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	—	—	(D)	(D)	(D)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services—Continued															
Business services															
Total	**28,127**	**87,694**	**2,172,581**	**454,534**	**807,339**	**305,271**	**—102,373**	**18,337**	**432,223**	**9,579**	**534,596**	**4.4**	**3.5**	**5.4**	**3.8**
Under $5,000, total	8,585	27,026	12,189	2,542	38,791	6,366	—82,337	3,373	12,275	5,076	94,612	8.4	12.3	33.3	11.8
No receipts reported	2,190	9,712	—	—	26,506	4,620	—61,078	331	7,635	1,857	68,713	16.2	—	44.5	14.2
$1 under $5,000	6,395	17,314	12,189	2,542	12,285	1,746	—21,259	3,042	4,640	3,219	25,899	9.9	12.3	49.1	20.9
$5,000 under $10,000	2,734	7,488	20,532	2,260	10,111	1,813	—12,306	1,657	4,089	1,077	16,395	14.9	15.2	24.6	21.6
$10,000 under $25,000	5,595	14,595	96,007	15,860	14,783	9,517	20,111	4,442	27,973	1,153	7,862	10.5	10.8	15.0	31.0
$25,000 under $50,000	3,865	11,493	141,282	10,452	31,838	15,772	25,261	2,844	40,072	955	14,811	12.1	12.4	18.4	22.1
$50,000 under $100,000	3,487	9,752	249,713	43,996	48,026	30,293	54,753	2,926	71,686	559	16,933	12.5	12.7	15.8	23.9
$100,000 under $200,000	2,134	7,460	281,598	74,418	61,270	26,198	11,590	1,837	54,445	297	42,855	15.4	15.5	20.6	22.5
$200,000 under $500,000	1,065	4,734	318,956	93,409	83,242	43,982	16,557	821	61,469	244	44,912	8.6	8.8	13.4	18.1
$500,000 under $1,000,000	399	2,840	257,939	46,446	125,225	39,627	—29,955	279	41,599	111	71,554	12.1	12.0	22.7	11.7
$1,000,000 under $2,000,000	149	1,170	211,033	45,494	132,950	28,907	—37,034	93	44,696	56	81,730	9.5	9.7	12.9	5.2
$2,000,000 under $5,000,000	77	532	241,394	61,900	147,485	30,843	—71,356	38	25,341	39	96,697	8.9	9.0	20.8	1.6
$5,000,000 under $10,000,000	29	486	194,359	30,532	95,648	23,255	—23,562	17	22,673	12	46,235	(*)	(*)	(*)	(*)
$10,000,000 or more	8	118	147,579	27,225	17,970	48,698	25,905	8	25,905	—	—	(*)	(*)	(*)	—
Automobile repair and services: Total															
Total	**20,817**	**46,191**	**1,427,862**	**670,924**	**79,538**	**198,488**	**199,055**	**15,334**	**233,464**	**5,349**	**34,409**	**5.3**	**5.7**	**7.1**	**18.7**
Under $5,000, total	3,108	6,622	6,695	2,386	2,327	670	—5,758	1,204	854	1,837	6,612	14.4	17.6	30.1	51.7
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	2,772	5,745	6,695	2,386	1,959	670	—1,432	1,138	847	1,567	2,279	15.3	17.6	30.3	26.5
$5,000 under $10,000	1,384	3,138	10,307	3,677	1,997	(*)	•333	600	2,071	584	1,738	21.4	21.8	34.4	28.8
$10,000 under $25,000	4,023	8,880	70,360	23,420	7,789	3,528	10,757	2,805	15,876	1,151	5,119	12.5	12.9	18.0	38.3
$25,000 under $50,000	4,255	9,105	155,803	59,166	9,373	10,055	34,620	3,488	38,723	767	4,103	12.3	12.5	15.7	51.4
$50,000 under $100,000	3,786	8,324	261,575	108,383	12,225	26,001	52,560	3,365	58,947	(*)	(*)	12.9	13.0	16.0	(*)
$100,000 under $200,000	2,934	6,463	409,632	196,632	15,698	67,374	53,003	2,510	59,092	424	6,089	14.4	14.6	17.9	44.3
$200,000 under $500,000	1,118	2,863	319,561	182,844	9,977	54,741	39,311	994	42,345	124	3,034	8.4	8.7	10.6	39.5
$500,000 under $1,000,000	156	534	100,428	51,604	9,996	16,835	9,106	119	9,690	(*)	(*)	21.7	22.2	33.5	(*)
$1,000,000 under $2,000,000	45	188	62,452	31,083	5,700	11,776	3,476	42	4,082	(*)	(*)	15.6	15.7	22.0	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: Total															
Total	**15,348**	**32,804**	**1,049,386**	**526,996**	**21,179**	**148,507**	**181,060**	**12,332**	**191,943**	**2,949**	**10,883**	**6.2**	**6.9**	**8.1**	**25.8**
Under $5,000, total	1,803	3,673	4,124	1,978	466	(*)	—445	803	579	1,000	1,024	19.0	23.0	36.0	35.3
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	1,604	3,275	4,124	1,978	384	(*)	—265	803	579	801	844	20.2	23.0	36.0	40.9
$5,000 under $10,000	883	1,899	6,449	3,085	268	(*)	923	666	1,288	(*)	(*)	27.0	27.5	33.8	(*)
$10,000 under $25,000	2,688	5,711	50,015	20,806	1,724	1,936	10,251	2,137	12,196	(*)	(*)	15.5	15.9	20.9	(*)
$25,000 under $50,000	3,472	7,277	128,913	54,921	3,557	9,555	29,465	2,871	33,131	(*)	(*)	13.7	13.9	17.4	(*)
$50,000 under $100,000	3,176	6,754	218,662	102,745	3,804	20,921	49,398	2,776	51,844	(*)	(*)	14.2	14.5	17.5	(*)
$100,000 under $200,000	2,389	5,164	337,744	156,227	7,014	59,642	53,606	2,222	54,080	(*)	(*)	16.2	16.4	19.0	(*)
$200,000 under $500,000	843	2,068	231,810	136,893	3,598	43,345	31,572	781	32,480	(*)	(*)	9.6	9.9	11.7	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: General automobile repair shops															
Total	**8,317**	**17,796**	**540,569**	**298,377**	**11,179**	**66,935**	**87,165**	**6,547**	**91,799**	**1,770**	**4,634**	**8.5**	**9.2**	**10.9**	**26.4**
Under $5,000, total	868	1,803	1,905	1,044	(*)	(*)	—214	(*)	(*)	(*)	(*)	27.5	35.1	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	735	1,537	1,905	1,044	(*)	(*)	—83	(*)	(*)	(*)	(*)	29.9	35.1	(*)	(*)
$5,000 under $10,000	618	1,303	4,398	2,454	(*)	(*)	631	(*)	(*)	(*)	(*)	32.2	32.7	(*)	(*)
$10,000 under $25,000	1,355	2,978	24,300	10,873	1,025	(*)	4,222	1,004	4,672	(*)	(*)	21.9	22.4	29.8	(*)
$25,000 under $50,000	2,335	4,870	85,311	38,091	2,083	4,720	21,714	2,002	22,898	(*)	(*)	16.7	16.9	20.7	(*)
$50,000 under $100,000	1,635	3,471	112,405	59,217	1,802	10,756	26,794	1,369	28,236	(*)	(*)	19.8	20.1	23.7	(*)
$100,000 under $200,000	1,001	2,253	143,235	76,155	3,615	23,416	14,426	834	14,900	(*)	(*)	24.9	25.2	31.1	(*)
$200,000 under $500,000	436	944	117,643	72,197	1,598	18,734	16,160	418	16,512	(*)	(*)	13.4	14.0	16.0	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	)	—	—	—	—	—	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	(*)	(*)	(*)	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services—Continued															
Automobile repair and services: Automobile repair shops: Other automobile repair															
Total	7,031	15,008	508,817	228,619	10,000	81,572	93,895	5,785	100,144	1,179	6,249	9.3	10.3	12.0	40.6
Under $5,000, total	935	1,870	2,219	934	(*)	(*)	−231	(*)	(*)	(*)	(*)	26.5	30.5	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	869	1,738	2,219	934	(*)	(*)	−182	(*)	(*)	(*)	(*)	27.5	30.5	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,333	2,733	25,715	9,933	699	(*)	6,029	1,133	7,524	(*)	(*)	22.1	22.5	28.3	(*)
$25,000 under $50,000	1,137	2,407	43,602	16,830	1,474	(*)	7,751	869	10,233	(*)	(*)	24.0	24.4	32.3	(*)
$50,000 under $100,000	1,541	3,283	106,257	43,528	2,002	10,165	22,604	1,407	23,608	(*)	(*)	20.6	21.0	26.0	(*)
$100,000 under $200,000	1,388	2,911	194,509	80,072	3,399	36,226	39,180	1,388	39,180	—	—	21.4	21.8	23.4	—
$200,000 under $500,000	407	1,124	114,167	64,696	2,000	24,611	15,412	363	15,968	(*)	(*)	13.8	14.2	17.3	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile parking and other services															
Total	5,469	13,387	378,476	143,928	58,359	49,981	17,995	3,002	41,521	2,400	23,526	10.1	10.0	13.8	24.7
Under $5,000, total	1,305	2,949	2,571	(*)	1,861	(*)	−5,313	(*)	(*)	837	5,588	22.1	27.3	(*)	60.8
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	1,168	2,470	2,571	(*)	1,575	(*)	−1,167	(*)	(*)	766	1,435	23.4	27.3	(*)	34.6
$5,000 under $10,000	501	1,239	3,858	(*)	(*)	(*)	−590	(*)	(*)	(*)	(*)	35.2	35.7	(*)	(*)
$10,000 under $25,000	1,335	3,169	20,345	(*)	6,065	(*)	506	868	3,680	867	3,174	21.3	21.9	35.3	47.9
$25,000 under $50,000	783	1,828	26,890	(*)	5,816	(*)	5,155	617	5,592	(*)	(*)	28.2	28.5	35.6	(*)
$50,000 under $100,000	610	1,570	42,913	(*)	8,421	(*)	3,162	589	7,103	(*)	(*)	29.7	29.3	36.5	(*)
$100,000 under $200,000	545	1,299	71,888	(*)	8,684	7,732	−603	(*)	(*)	(*)	(*)	31.0	31.7	(*)	(*)
$200,000 under $500,000	275	795	87,751	45,951	6,379	11,396	7,739	213	9,865	(*)	(*)	17.8	18.3	24.1	(*)
$500,000 under $1,000,000	77	322	53,854	(*)	9,471	7,757	4,585	(*)	(*)	(*)	(*)	30.2	31.1	(*)	(*)
$1,000,000 under $2,000,000	31	144	43,550	(*)	5,540	8,843	1,875	28	2,481	(*)	(*)	19.3	19.2	27.5	(*)
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—	(*)
$10,000,0C or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous repair services															
Total	11,111	24,007	556,503	238,366	15,912	81,849	99,032	7,998	107,834	2,914	68,02	7.5	9.2	11.5	19.5
Under $5,000, total	1,603	3,275	3,249	1,323	387	(*)	−580	735	475	868	1,055	20.2	25.5	41.7	41.2
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	1,536	3,141	3,249	1,323	362	(*)	−519	735	475	801	994	20.6	25.5	41.7	43.2
$5,000 under $10,000	1,666	3,928	12,749	5,249	658	(*)	1,616	1,134	2,340	(*)	(*)	19.8	20.2	34.0	(*)
$10,000 under $25,000	2,336	4,938	39,672	18,129	1,888	2,916	5,541	1,402	8,617	801	3,076	16.7	17.1	27.5	35.6
$25,000 under $50,000	2,229	4,725	81,877	26,071	2,729	6,668	20,771	1,879	22,207	(*)	(*)	17.1	17.4	23.7	(*)
$50,000 under $100,000	2,037	4,208	135,625	53,991	4,092	12,612	31,792	1,836	32,714	(*)	(*)	17.8	18.2	21.5	(*)
$100,000 under $200,000	856	2,034	127,988	46,039	2,706	23,573	20,514	657	21,426	(*)	(*)	27.6	27.7	36.0	(*)
$200,000 under $500,000	303	701	88,619	49,132	1,811	17,405	12,757	274	13,434	(*)	(*)	15.9	16.4	20.6	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$1,000,000 under $2,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$2,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion pictures															
Total	16,217	87,624	1,607,944	416,720	342,507	314,379	−341,811	7,379	235,561	8,392	577,372	5.8	3.7	7.3	14.8
Under $5,000, total	6,218	41,024	7,423	2,883	153,774	14,811	−357,100	1,013	9,315	5,004	366,415	9.8	15.3	54.0	22.3
No receipts reported	1,750	24,782	—	—	74,834	(*)	−247,902	(*)	(*)	1,542	256,538	17.6	—	(*)	30.9
$1 under $5,000	4,468	16,242	7,423	2,883	78,940	(*)	−109,198	872	679	3,462	109,877	11.8	15.3	40.1	18.5
$5,000 under $10,000	1,301	3,198	9,856	3,928	9,652	(*)	−17,711	(*)	(*)	901	18,391	22.2	22.6	(*)	38.1
$10,000 under $25,000	3,093	13,186	50,519	8,590	9,163	4,788	−8,532	1,657	8,352	1,285	16,884	14.2	14.7	27.3	26.7
$25,000 under $50,000	2,140	7,614	74,845	17,815	31,014	5,444	−14,214	1,487	20,196	586	34,410	17.0	17.3	26.4	56.8
$50,000 under $100,000	1,509	4,242	102,055	19,770	12,463	9,185	18,451	1,360	27,551	128	9,100	19.4	19.4	28.5	21.3
$100,000 under $200,000	836	4,247	121,813	26,847	19,733	15,331	2,675	729	24,528	106	21,853	22.7	24.1	37.6	30.0
$200,000 under $500,000	712	8,004	218,980	50,061	19,956	45,731	579	460	26,499	252	25,920	10.1	10.3	15.9	19.4
$500,000 under $1,000,000	188	2,129	125,929	46,843	5,624	35,233	−4,741	111	13,550	77	18,291	18.6	18.9	39.1	51.7
$1,000,000 under $2,000,000	100	1,380	145,103	43,065	10,508	33,357	2,794	82	19,918	15	17,124	12.8	13.4	21.5	14.0
$2,000,000 under $5,000,000	70	1,800	215,735	39,179	14,252	62,879	−5,540	41	25,521	27	31,061	11.7	11.9	21.3	19.0
$5,000,000 under $10,000,000	35	538	236,665	44,187	11,009	48,028	17,923	29	28,553	6	10,630	(*)	(*)	(*)	(*)
$10,000,000 or more	15	262	299,021	113,552	44,359	38,628	23,605	10	30,898	5	7,293	(*)	(*)	(*)	(*)

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[3]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services—Continued															
Medical and health services: Total															
Total	**17,492**	**60,886**	**5,410,602**	**378,226**	**71,128**	**1,322,838**	**1,945,293**	**15,294**	**2,003,138**	**2,120**	**57,845**	**4.7**	**2.4**	**3.2**	**12.4**
Under $5,000, total	1,225	3,366	1,911	(*)	1,312	(*)	−6,652	608	2,727	617	9,379	22.4	31.0	66.0	40.9
No receipts reported	295	1,040	—	—	(*)	(*)	−5,579	(*)	(*)	(*)	(*)	41.0	—	(*)	(*)
$1 under $5,000	930	2,326	1,911	(*)	(*)	(*)	−1,073	(*)	(*)	(*)	(*)	26.4	31.0	(*)	(*)
$5,000 under $10,000	608	5,185	4,283	(*)	(*)	(*)	−1,163	(*)	(*)	(*)	(*)	32.6	32.9	(*)	(*)
$10,000 under $25,000	849	2,105	15,410	(*)	717	2,225	3,990	617	5,877	(*)	(*)	27.1	28.0	36.4	(*)
$25,000 under $50,000	1,525	3,787	54,795	8,817	1,960	7,469	9,562	1,157	12,917	(*)	(*)	20.4	20.9	29.3	(*)
$50,000 under $100,000	2,434	5,784	175,541	19,737	3,461	29,937	68,141	2,313	70,549	(*)	(*)	16.1	16.3	19.3	(*)
$100,000 under $200,000	3,528	7,686	514,186	29,321	8,076	87,222	254,634	3,391	256,339	(*)	(*)	13.4	13.6	14.6	(*)
$200,000 under $500,000	5,473	15,731	1,668,403	82,888	20,184	285,044	840,666	5,216	848,948	257	8,282	3.8	4.1	4.1	38.8
$500,000 under $1,000,000	1,118	5,618	748,762	28,325	9,007	166,237	324,123	1,056	327,383	(*)	(*)	8.2	8.3	9.8	(*)
$1,000,000 under $2,000,000	458	3,945	625,069	43,650	10,556	179,165	182,000	374	193,950	82	11,950	4.7	4.8	6.3	20.1
$2,000,000 under $5,000,000	201	3,239	606,372	101,896	8,322	202,926	107,750	163	117,491	38	9,741	7.1	7.2	10.3	23.7
$5,000,000 under $10,000,000	53	1,574	363,802	47,612	4,652	128,980	62,830	46	66,037	7	3,207	(*)	(*)	(*)	(*)
$10,000,000 or more	20	2,866	632,068	13,431	2,394	229,788	99,412	20	99,412	—	—	(*)	(*)	(*)	—
Medical and health services: Offices of phylcians															
Total	**9,410**	**37,209**	**3,295,601**	**48,955**	**23,405**	**645,013**	**1,556,022**	**8,906**	**1,563,597**	**428**	**7,575**	**5.9**	**2.9**	**3.6**	**45.4**
Under $5,000, total	625	1,681	744	—	24	2,064	−1,315	(*)	(*)	(*)	(*)	31.8	41.4	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$50,000 under $100,000	1,509	3,593	107,181	(*)	2,024	19,827	48,132	1,492	48,406	(*)	(*)	20.5	20.8	23.9	(*)
$100,000 under $200,000	1,466	3,091	223,535	(*)	2,120	28,524	139,022	1,466	139,022	—	—	20.7	21.0	21.7	—
$200,000 under $500,000	3,922	11,309	1,198,455	18,204	9,733	176,449	704,873	3,887	705,077	(*)	(*)	4.3	4.5	4.7	(*)
$500,000 under $1,000,000	769	4,115	511,137	(*)	3,532	80,199	279,148	760	279,148	—	—	10.0	10.2	10.8	—
$1,000,000 under $2,000,000	244	2,401	329,547	3,697	2,671	62,172	160,430	240	160,650	(*)	(*)	6.5	6.6	7.2	(*)
$2,000,000 under $5,000,000	91	1,859	263,239	(*)	1,879	62,278	95,841	87	96,770	(*)	(*)	10.9	11.1	12.1	(*)
$5,000,000 under $10,000,000	21	758	137,106	867	499	36,138	39,931	20	39,933	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	11	2,458	511,089	206	467	174,431	87,813	11	87,813	—	—	(*)	(*)	(*)	—
Medical and health services: Other medical and health services															
Total	**8,082**	**23,677**	**2,115,001**	**329,271**	**47,723**	**677,825**	**389,271**	**6,388**	**439,541**	**1,692**	**50,270**	**7.6**	**4.1**	**6.7**	**12.6**
Under $5,000, total	600	1,685	(*)	(*)	(*)	(*)	−5,337	(*)	(*)	467	5,558	31.5	(*)	(*)	38.7
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	698	1,718	12,767	(*)	462	(*)	2,856	(*)	(*)	(*)	(*)	30.0	30.9	(*)	(*)
$25,000 under $50,000	1,257	2,849	46,268	8,917	1,920	5,702	8,172	956	11,527	(*)	(*)	22.4	22.9	31.2	(*)
$50,000 under $100,000	925	2,191	68,360	14,331	1,437	10,110	20,009	821	22,143	(*)	(*)	26.0	26.5	32.6	(*)
$100,000 under $200,000	2,062	4,595	290,651	23,673	5,956	58,698	115,612	1,925	117,317	(*)	(*)	17.6	17.8	19.2	(*)
$200,000 under $500,000	1,551	4,422	469,948	64,684	10,451	108,595	135,793	1,329	143,871	222	8,078	8.0	9.4	8.8	39.8
$500,000 under $1,000,000	349	1,503	237,625	21,517	5,475	86,036	44,975	296	46,235	(*)	(*)	14.6	14.7	22.6	(*)
$1,000,000 under $2,000,000	214	1,544	295,522	40,153	7,885	116,993	21,570	134	33,300	78	11,730	7.0	7.1	12.5	20.4
$2,000,000 under $5,000,000	110	1,380	343,133	93,777	6,443	140,648	11,909	76	20,721	34	8,812	9.4	9.5	16.0	25.5
$5,000,000 under $10,000,000	32	816	226,696	46,745	4,153	92,842	22,899	26	26,104	(*)	(*)	(*)	(*)	(*)	(*)
$10,000,000 or more	9	408	120,979	13,225	1,927	55,357	11,599	9	11,599	—	—	(*)	(*)	(*)	—
Legal services															
Total	**25,474**	**94,171**	**7,991,476**	**109,767**	**98,740**	**1,784,576**	**3,973,914**	**23,835**	**3,982,282**	**1,571**	**8,368**	**4.1**	**2.1**	**2.2**	**31.1**
Under $5,000, total	1,121	3,313	1,712	—	638	(*)	4,209	(*)	(*)	750	4,596	23.7	32.7	(*)	44.4
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	867	1,933	1,712	—	(*)	(*)	−2,802	(*)	(*)	(*)	(*)	27.5	32.7	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,905	4,278	33,742	(*)	928	4,586	14,291	1,637	14,607	(*)	(*)	18.6	19.2	22.6	(*)
$25,000 under $50,000	2,557	7,790	97,204	(*)	2,402	15,108	42,288	2,357	44,063	(*)	(*)	15.9	16.2	19.0	(*)
$50,000 under $100,000	4,828	10,493	364,152	7,878	6,734	50,654	186,762	4,694	187,368	(*)	(*)	11.5	11.8	12.8	(*)
$100,000 under $200,000	5,854	14,673	854,156	15,342	14,036	140,318	449,789	5,787	449,861	(*)	(*)	10.3	10.5	11.2	(*)
$200,000 under $500,000	5,946	21,915	1,848,364	24,664	18,982	339,394	949,674	5,862	950,447	84	773	3.8	4.0	3.8	28.9
$500,000 under $1,000,000	1,552	9,432	1,063,712	15,846	10,994	216,212	522,559	1,549	522,656	(*)	(*)	8.0	8.3	7.9	(*)
$1,000,000 under $2,000,000	693	6,884	951,297	14,581	9,936	217,856	488,145	693	488,145	—	—	4.3	4.5	5.1	—
$2,000,000 under $5,000,000	403	7,811	1,220,594	(*)	14,515	330,595	600,198	403	600,198	—	—	5.1	5.2	5.4	—
$5,000,000 under $10,000,000	91	3,235	621,601	438	7,937	187,689	295,187	91	295,187	—	—	(*)	(*)	(*)	—
$10,000,000 or more	58	3,415	931,193	28,438	11,601	278,474	419,242	57	419,242	—	—	(*)	(*)	(*)	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[2]			
	Partnerships	Partners						Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services—Continued															
Engineering and architectural services															
Total	6,278	16,130	1,696,319	464,285	16,449	560,667	280,348	4,667	290,442	1,335	10,094	9.1	4.2	6.4	19.8
Under $5,000, total	1,336	3,141	2,252	(*)	(*)	(*)	—1,441	(*)	(*)	670	1,942	22.1	31.2	(*)	49.3
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	800	1,734	2,252	(*)	(*)	(*)	—166	(*)	(*)	(*)	(*)	28.6	31.2	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—
$10,000 under $25,000	736	1,605	12,330	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	29.9	31.1	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	802	1,805	56,853	(*)	1,474	13,057	23,787	802	23,787	—	—	28.6	28.9	29.9	—
$100,000 under $200,000	1,156	2,725	178,342	(*)	2,908	37,619	39,592	1,090	39,592	—	—	23.6	24.0	28.3	—
$200,000 under $500,000	965	2,658	292,558	53,879	2,989	64,293	57,964	806	60,955	159	2,991	11.0	10.7	12.2	33.8
$500,000 under $1,000,000	256	865	184,464	39,298	1,532	54,643	35,577	238	35,824	(*)	(*)	17.3	17.4	20.1	(*)
$1,000,000 under $2,000,000	120	474	161,953	43,303	1,270	57,392	18,444	101	20,827	(*)	(*)	11.5	11.0	16.3	(*)
$2,000,000 under $5,000,000	69	472	207,648	70,027	1,193	74,574	36,866	65	37,188	(*)	(*)	12.4	13.0	16.4	(*)
$5,000,000 under $10,000,000	18	130	113,699	39,199	860	52,330	12,819	16	12,819	—	—	(S)	(S)	(S)	—
$10,000,000 or more	17	314	464,924	170,633	3,300	203,193	47,544	12	48,630	(*)	(*)	(S)	(S)	(S)	(*)
Accounting, auditing, and bookkeeping services: Total															
Total	10,967	39,753	4,214,805	58,233	52,188	1,669,784	1,132,738	9 283	1,143,270	1,550	10,532	6.5	2.3	3.0	21.9
Under $5,000, total	1,371	3,110	2,814	(*)	497	(*)	—1,661	802	758	569	2,419	21.6	26.8	34.8	38.8
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	1,304	2,976	2,814	(*)	497	(*)	—1,265	802	758	(*)	(*)	22.2	26.8	34.8	(*)
$5,000 under $10,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	666	1,399	10,977	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	31.3	32.1	(*)	(*)
$25,000 under $50,000	886	1,839	32,686	—	888	6,337	10,964	685	12,253	(*)	(*)	27.0	27.4	32.9	(*)
$50,000 under $100,000	1,878	4,307	146,329	(*)	3,418	36,816	49,284	1,744	49,812	(*)	(*)	18.6	18.7	21.1	(*)
$100,000 under $200,000	2,374	5,856	343,796	(*)	5,798	93,902	116,303	2,307	117,351	(*)	(*)	16.3	16.6	19.4	(*)
$200,000 under $500,000	2,404	8,366	735,715	9,856	10,139	233,590	234,945	2,307	236,189	97	1,244	6.2	6.8	6.5	36.7
$500,000 under $1,000,000	587	3,560	392,439	(*)	4,551	130,596	118,346	574	118,859	(*)	(*)	11.5	11.8	13.4	(*)
$1,000,000 under $2,000,000	188	1,812	251,548	(*)	2,776	96,532	75,508	184	75,621	(*)	(*)	7.4	7.6	8.1	(*)
$2,000,000 under $5,000,000	46	693	138,664	(*)	1,056	51,660	34,267	46	34,267	—	—	15.6	16.7	18.5	—
$5,000,000 under $10,000,000	15	606	106,269	4,276	1,075	41,207	22,178	15	22,178	—	—	(S)	(S)	(S)	—
$10,000,000 or more	18	7,137	2,049,292	—	21,570	975,665	473,411	18	473,411	—	—	(S)	(S)	(S)	—
Accounting, auditing, and bookkeeping services: Certified public accountants															
Total	7,563	31,392	3,971,526	44,704	47,330	1,594,516	1,071,341	6,879	1,077,795	684	6,454	7.5	2.3	3.0	30.6
Under $5,000, total	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	(*)	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	1,326	3,052	105,815	—	2,522	22,442	43,293	1,326	43,293	—	—	22.2	22.3	23.3	—
$100,000 under $200,000	2,014	4,600	294,887	(*)	4,311	78,161	97,891	1,947	98,939	(*)	(*)	17.7	18.0	21.4	(*)
$200,000 under $500,000	2,153	7,508	664,360	9,418	9,367	210,199	214,961	2,083	215,953	(*)	(*)	6.6	7.3	6.8	(*)
$500,000 under $1,000,000	533	3,200	359,669	(*)	3,978	122,832	108,374	520	108,887	(*)	(*)	12.1	12.3	14.0	(*)
$1,000,000 under $2,000,000	180	1,738	241,205	(*)	2,663	92,466	72,985	178	73,076	(*)	(*)	7.6	7.7	8.2	(*)
$2,000,000 under $5,000,000	42	653	125,557	(*)	974	47,856	33,161	42	33,161	—	—	16.4	17.7	19.0	—
$5,000,000 under $10,000,000	15	606	106,269	4,276	1,075	41,207	22,178	15	22,178	—	—	(S)	(S)	(S)	—
$10,000,000 or more	18	7,137	2,049,292	—	21,570	975,665	473,411	18	473,411	—	—	(S)	(S)	(S)	—
Other services															
Total	23,940	88,452	1,078,002	433,425	46,647	189,496	36,466	12,306	211,912	11,269	175,446	4.9	5.9	9.4	13.2
Under $5,000, total	10,736	52,359	10,630	5,510	16,175	2,900	—120,537	3,211	13,918	7,324	134,455	7.4	13.6	33.9	16.8
No receipts reported	5,647	40,372	—	—	15,331	1,293	—108,556	1,056	11,907	4,591	120,463	10.0	—	39.4	17.9
$1 under $5,000	5,089	11,987	10,630	5,510	844	1,607	—11,981	2,155	2,011	2,733	13,992	11.2	13.6	23.7	46.9
$5,000 under $10,000	2,223	4,639	15,295	3,162	985	1,769	1,557	1,245	3,893	978	2,336	17.0	17.3	25.9	35.1
$10,000 under $25,000	4,184	10,383	69,958	22,360	4,133	5,655	15,410	2,754	22,843	1,364	7,433	12.3	12.8	33.2	26.1
$25,000 under $50,000	2,690	9,466	96,936	31,011	5,424	12,686	11,781	1,893	21,758	780	8,977	15.2	15.4	22.9	33.2
$50,000 under $100,000	1,599	3,847	107,604	38,908	4,652	10,675	25,808	1,214	28,497	318	2,689	19.3	19.8	29.5	37.3
$100,000 under $200,000	1,604	3,730	233,221	116,297	3,900	45,838	28,215	1,247	33,342	(*)	(*)	19.5	19.9	29.2	(*)
$200,000 under $500,000	707	3,211	213,313	85,445	5,327	34,818	39,343	569	43,581	126	4,238	10.3	10.6	16.1	31.8
$500,000 under $1,000,000	119	491	84,614	(*)	2,517	12,783	16,224	107	20,489	(*)	(*)	24.2	24.8	41.1	(*)
$1,000,000 under $2,000,000	53	193	73,453	43,137	1,125	10,480	3,009	46	5,115	(*)	(*)	13.5	13.9	22.9	(*)
$2,000,000 under $5,000,000	17	90	61,228	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	21.9	21.6	(*)	(*)
$5,000,000 under $10,000,000	5	36	27,927	10,640	146	1,976	6,940	4	6,968	(*)	(*)	(S)	(S)	(S)	(*)
$10,000,000 or more	3	7	83,823	7,563	664	39,615	3,161	3	3,161	—	—	(S)	(S)	(S)	—

(*) 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, 9, and 11 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: "Other farms," "Contractors not allocable," "Wholesale and retail trade not allocable," "Barber shops," "Other accounting, auditing, and bookkeeping services," 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 Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, Total[2] [3]								
All industries	**1,073,147**	**4,950,576**	**146,028,595**	**437,564**	**17,074,314**	**799,244**	**10,103,158**	**7,771,287**
Agriculture, forestry, and fishing	**122,264**	**350,060**	**12,631,541**	**77,684**	**1,055,733**	**108,250**	**981,901**	**880,678**
Farms	109,095	316,596	11,517,333	69,998	895,076	96,299	905,866	770,387
Field crop	40,740	107,980	4,027,121	24,889	320,656	35,967	375,578	648,794
Fruit, tree nut, and vegetable	12,793	56,144	1,447,054	8,025	277,839	10,927	119,039	43,325
Livestock	51,737	142,582	5,696,782	35,289	248,107	46,186	395,890	62,790
Other	3,825	9,890	346,376	1,795	48,474	3,219	15,359	15,478
Agricultural services, forestry, and fishing	13,169	33,464	1,114,208	7,686	160,657	11,951	76,035	110,291
Mining	**15,377**	**223,927**	**4,014,119**	**3,585**	**282,235**	**10,144**	**275,334**	**−469,087**
Oil and gas extraction	12,811	213,535	2,641,794	2,293	106,767	8,417	163,704	−600,347
Other mining	2,566	10,392	1,372,325	1,292	175,468	1,727	111,630	131,260
Construction	**60,658**	**135,325**	**12,303,178**	**37,703**	**1,805,783**	**43,747**	**271,950**	**789,232**
General contractors	24,520	57,691	8,840,816	13,637	1,050,046	15,745	177,930	247,371
Special trade contractors	36,070	77,498	3,455,446	24,064	753,101	28,002	94,020	542,155
Plumbing, heating, and air conditioning	4,593	10,168	645,743	3,059	112,834	3,742	9,897	70,488
Painting, paper hanging, and decorating	4,491	9,292	252,742	3,002	70,412	3,240	4,542	62,938
Masonry, stonework, tile setting, and plastering	4,906	10,293	452,059	3,868	122,790	3,919	10,165	86,225
Contractors, not elsewhere classified	22,080	47,745	2,104,902	14,135	447,065	17,101	69,416	322,504
Manufacturing	**29,413**	**75,117**	**6,866,260**	**17,238**	**1,189,877**	**23,255**	**246,005**	**340,174**
Lumber and wood products, except furniture	5,120	12,275	1,037,492	3,768	182,455	4,313	60,157	13,617
Printing, publishing, and allied industries	4,877	12,439	514,481	2,309	128,658	3,350	12,281	67,992
Machinery, except electrical	2,368	5,307	506,259	1,605	122,910	1,981	10,358	65,371
Other manufacturing industries	17,048	45,096	4,808,028	9,556	755,854	13,611	163,209	193,194
Transportation, communication, electric, gas, and sanitary services	**17,060**	**53,057**	**2,451,546**	**8,776**	**304,478**	**14,999**	**349,558**	**−22,527**
Transportation	14,381	36,944	1,962,660	7,227	243,846	13,016	233,619	78,927
Trucking and warehousing	9,684	23,313	1,148,380	5,049	175,045	8,638	92,560	69,238
Other transportation	4,697	13,631	814,280	2,178	68,801	4,378	141,059	9,689
Communication, electric, gas, and sanitary services	2,679	16,113	488,886	1,549	60,632	1,983	115,939	−101,454
Wholesale and retail trade	**193,494**	**449,549**	**45,172,587**	**124,092**	**3,310,810**	**154,710**	**463,620**	**2,653,571**
Wholesale trade	30,922	76,230	16,032,683	16,948	739,755	21,802	121,374	818,645
Retail trade	162,395	372,954	29,113,882	107,113	2,568,739	132,798	342,037	1,832,154
Building materials, hardware, garden supply, and mobile home dealers	9,177	23,237	2,069,042	6,440	179,314	7,773	26,668	171,147
General merchandise stores	3,581	8,840	966,099	2,291	84,233	2,925	10,697	79,579
Food stores	22,081	49,513	6,314,158	14,233	405,503	19,424	53,662	263,110
Grocery stores	14,961	33,751	5,190,409	9,672	295,949	13,298	39,035	206,498
Other food stores	7,120	15,762	1,123,749	4,561	109,554	6,126	14,627	56,612
Automotive dealers and service stations	27,527	59,548	7,582,574	19,066	434,951	23,232	54,447	361,993
Motor vehicle dealers	5,566	12,508	3,005,923	3,691	167,034	4,261	14,599	93,388
Gasoline service stations	16,095	34,224	3,618,029	12,175	188,628	14,332	29,680	203,921
Other automotive dealers	5,866	12,816	958,622	3,200	79,289	4,639	10,168	64,684
Apparel and accessory stores	13,082	29,726	1,352,439	8,835	131,785	9,329	13,599	132,933
Furniture and home furnishings stores	11,034	25,401	1,731,910	7,011	136,807	8,983	17,284	135,797
Eating places	22,940	59,105	3,234,110	19,533	693,663	19,360	76,113	222,256
Drinking places	9,490	20,661	627,534	7,230	82,093	8,321	19,757	50,733
Liquor stores	4,167	9,258	999,283	3,173	53,535	3,891	8,753	58,180
Other retail trade	39,316	87,665	4,236,733	19,301	366,855	29,560	61,057	356,426
Finance, insurance, and real estate	**435,306**	**2,992,563**	**32,419,227**	**55,709**	**1,774,256**	**289,146**	**5,569,306**	**−3,597,303**
Finance	107,029	1,418,993	5,996,575	3,472	503,975	12,723	116,055	155,921
Banking, and credit agencies other than banks	1,952	12,792	175,723	474	29,466	519	6,459	31,248
Security, commodity brokers, and services	2,260	24,796	3,445,348	532	430,077	784	10,191	232,180
Holding and investment companies	102,817	1,381,405	2,375,504	2,466	44,432	11,420	99,405	−107,507
Insurance agents, brokers, and service	6,869	20,706	1,672,456	4,254	158,596	4,281	9,660	205,159
Real estate	321,408	1,552,864	24,750,196	47,983	1,111,685	272,142	5,443,591	−3,958,383
Operators and lessors of buildings	261,083	1,249,224	20,875,689	40,064	898,833	243,451	5,305,897	−3,584,227
Lessors, other than buildings	32,293	172,709	528,334	3,429	18,341	19,110	59,308	35,626
Real estate agents, brokers, and managers	15,988	70,779	1,095,055	3,015	78,741	6,448	47,450	−68,785
Other real estate	12,044	60,152	2,251,118	1,475	115,770	3,133	30,936	−340,997
Services	**199,265**	**670,163**	**30,156,300**	**112,749**	**7,350,288**	**154,891**	**1,945,051**	**7,195,621**
Hotels and other lodging places	14,573	69,588	2,851,818	8,956	665,260	13,251	362,359	−214,089
Motels, motor hotels, and tourist courts	7,160	35,168	1,544,512	5,402	350,247	6,631	196,839	−108,048
Other lodging places	7,413	34,420	1,307,306	3,554	315,013	6,620	165,520	−106,041
Personal services	24,088	54,121	1,171,244	14,320	269,687	21,154	56,251	210,951
Laundries, dry cleaning, and garment services	8,215	19,738	446,929	4,866	113,786	7,380	29,873	56,216
Beauty shops	8,021	17,151	254,235	5,340	89,043	7,096	6,436	41,380
Barber shops	2,169	4,551	79,354	787	14,344	1,766	1,910	28,026
Other personal services	5,683	12,681	390,726	3,327	52,514	4,912	18,032	85,329
Business services	28,251	88,469	2,178,596	9,787	306,471	21,221	804,934	−95,225
Automobile repair and services	20,967	46,514	1,429,373	11,005	198,676	17,423	80,509	188,498
Automobile repair shops	15,387	32,869	1,057,205	8,706	150,542	12,502	21,575	180,981
General automobile repair shops	8,311	17,757	542,288	4,448	66,194	6,750	11,293	86,885
Other automobile repair	7,076	15,112	514,917	4,258	82,348	5,752	10,282	94,096
Automobile parking and other services	5,580	13,645	372,168	2,299	48,134	4,921	58,934	17,517
Miscellaneous repair services	11,093	24,021	559,393	4,983	81,372	8,835	16,032	100,828
Amusement and recreation services, including motion pictures	16,213	88,731	1,608,519	5,368	315,495	11,601	341,456	−353,460
Medical and health services	17,711	61,866	5,451,765	14,717	1,329,527	14,076	71,352	1,963,238
Offices of physicians	9,457	37,668	3,309,478	7,956	645,167	7,092	23,443	1,565,780
Other medical and health services	8,254	24,198	2,142,287	6,761	684,360	6,984	47,909	397,458
Legal services	25,253	93,062	7,918,293	22,573	1,763,287	21,892	97,366	3,939,929
Engineering and architectural services	6,293	16,143	1,692,364	3,523	556,988	4,177	16,175	279,804
Accounting, auditing, and bookkeeping services	10,962	39,691	4,211,706	9,040	1,669,727	9,744	51,967	1,128,947
Certified public accountants	7,599	31,460	3,965,853	6,876	1,593,856	6,798	47,270	1,067,401
Other accounting, auditing, and bookkeeping services	3,363	8,231	245,853	2,164	75,871	2,946	4,697	61,546
Other services	23,861	87,957	1,083,227	8,477	193,798	11,517	46,650	36,200

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
13 States, Total								
All industries	670,758	3,206,409	98,696,621	267,262	12,029,613	494,630	6,939,160	3,932,285
Agriculture, forestry, and fishing	61,248	192,598	6,812,171	37,888	692,451	53,888	486,178	397,855
Farms	52,403	171,194	6,088,322	32,896	583,892	45,804	446,871	310,644
Field crop	16,308	45,977	1,975,133	9,671	174,528	14,121	152,865	292,171
Fruit, tree nut, and vegetable	10,163	45,467	1,191,936	6,283	239,337	8,646	94,286	11,461
Livestock	23,493	73,294	2,707,951	15,885	139,413	20,971	188,242	−8,412
Other	2,439	6,456	213,302	1,057	30,614	2,056	11,478	15,424
Agricultural services, forestry, and fishing	8,845	21,404	723,849	4,990	108,559	8,082	39,307	87,211
Mining	7,639	104,957	2,611,585	1,734	161,049	5,020	168,450	−354,455
Oil and gas extraction	6,584	99,969	1,960,611	1,330	74,678	4,509	122,979	−467,181
Other mining	1,055	4,988	650,974	404	86,371	511	45,471	112,726
Construction	36,629	82,217	7,903,942	22,379	1,075,498	25,613	171,413	395,482
General contractors	14,239	34,114	5,705,467	7,387	602,036	8,538	113,176	71,926
Special trade contractors	22,386	48,095	2,192,759	14,990	470,826	17,075	58,237	323,906
Plumbing, heating, and air conditioning	2,096	4,856	364,829	1,731	67,829	1,712	6,051	27,440
Painting, paper hanging, and decorating	2,994	6,217	179,263	1,924	52,989	1,870	2,774	38,390
Masonry, stonework, tile setting, and plastering	3,852	6,406	301,639	2,554	80,351	2,403	5,556	52,031
Contractors, not elsewhere classified	14,244	30,616	1,347,028	8,781	269,657	11,090	43,856	206,045
Manufacturing	18,519	47,877	4,572,209	10,766	794,772	14,323	141,828	204,525
Lumber and wood products, except furniture	2,195	5,090	340,537	1,680	69,794	1,787	15,219	9,426
Printing, publishing, and allied industries	3,030	7,872	314,466	1,302	81,641	1,928	7,998	27,412
Machinery, except electrical	1,733	3,850	300,069	1,196	67,559	1,483	7,538	58,232
Other manufacturing industries	11,561	31,065	3,617,137	6,588	575,778	9,145	111,073	109,455
Transportation, communication, electric, gas, and sanitary services	9,849	25,918	1,661,871	5,156	198,070	9,264	234,044	−44,149
Transportation	6,756	22,215	1,265,663	4,611	155,315	8,242	156,303	38,119
Trucking and warehousing	5,899	14,511	720,268	3,074	114,735	5,421	57,848	44,825
Other transportation	2,857	7,704	545,395	1,537	40,580	2,821	98,455	−6,705
Communication, electric, gas, and sanitary services	1,093	3,703	396,208	545	42,755	1,022	77,741	−82,268
Wholesale and retail trade	124,769	291,210	29,488,377	79,159	2,181,533	98,163	293,601	1,737,258
Wholesale trade	19,942	49,412	11,117,057	10,867	513,166	13,880	75,437	575,310
Retail trade	104,732	241,599	18,355,216	68,275	1,666,994	84,255	218,070	1,159,371
Building materials, hardware, garden supply, and mobile home dealers	5,910	15,293	1,248,300	3,988	115,422	4,842	17,237	100,453
General merchandise stores	1,961	5,046	403,096	1,260	36,800	1,540	4,220	27,475
Food stores	14,589	32,790	3,881,112	8,981	250,206	12,520	32,677	179,376
Grocery stores	9,229	20,959	3,007,140	5,785	167,226	8,069	22,065	132,800
Other food stores	5,360	11,831	873,972	3,196	82,980	4,451	10,612	46,576
Automotive dealers and service stations	17,406	37,628	4,510,548	11,905	274,790	14,464	33,009	212,579
Motor vehicle dealers	3,345	7,578	1,778,056	2,173	110,265	2,453	9,508	51,438
Gasoline service stations	10,287	21,605	2,115,320	7,642	112,976	9,063	17,711	117,900
Other automotive dealers	3,774	8,445	617,172	2,090	51,549	2,948	5,790	43,241
Apparel and accessory stores	8,561	19,667	861,844	5,658	86,846	5,788	8,360	79,972
Furniture and home furnishings stores	7,005	16,290	1,061,896	4,277	79,032	5,528	10,317	82,642
Eating places	14,624	38,465	2,191,475	12,246	469,099	11,937	49,052	152,725
Drinking places	6,858	14,460	456,821	5,344	59,186	6,099	13,920	41,828
Liquor stores	2,840	6,234	724,767	2,110	41,597	2,727	6,484	40,431
Other retail trade	24,978	55,726	3,015,357	12,506	254,016	18,810	42,794	241,890
Finance, insurance, and real estate	283,488	2,002,224	24,081,318	38,024	1,404,605	189,399	4,027,878	−3,150,249
Finance	68,237	933,054	4,716,928	2,179	451,454	7,926	93,959	−193,380
Banking, and credit agencies other than banks	1,534	10,261	117,279	383	27,521	398	5,516	14,354
Security, commodity brokers, and services	1,335	14,101	3,070,020	399	387,253	565	8,767	188,286
Holding and investment companies	65,368	908,692	1,529,629	1,397	36,680	6,963	79,676	−396,020
Insurance agents, brokers, and service	5,032	14,403	1,274,798	3,104	119,527	3,103	7,623	120,870
Real estate	210,219	1,054,767	18,089,592	32,741	833,824	178,370	3,926,296	−3,077,739
Operators and lessors of buildings	173,483	871,179	15,437,959	28,118	688,764	161,542	3,834,895	−2,731,347
Lessors, other than buildings	18,978	104,596	311,782	1,608	13,163	10,587	35,870	−5,036
Real estate agents, brokers, and managers	10,821	48,795	798,316	2,190	62,832	4,595	37,486	−60,872
Other real estate	6,937	30,197	1,541,535	825	68,865	1,646	18,045	−280,484
Services	128,586	459,346	21,556,155	72,136	5,521,014	98,931	1,415,544	4,745,429
Hotels and other lodging places	9,315	48,602	1,838,726	5,685	423,367	8,540	230,699	−148,606
Motels, motor hotels, and tourist courts	4,714	24,336	976,097	3,380	220,807	4,352	121,081	−76,458
Other lodging places	4,601	24,266	862,629	2,305	202,560	4,188	109,618	−72,148
Personal services	15,630	35,917	770,398	9,292	172,229	13,859	37,674	148,147
Laundries, dry cleaning, and garment services	5,762	14,120	301,404	3,414	74,554	5,259	20,741	37,432
Beauty shops	4,798	10,571	145,341	2,990	49,142	4,153	3,354	28,353
Barber shops	1,447	3,043	57,210	(*)	(*)	1,247	1,508	19,706
Other personal services	3,623	8,183	266,443	2,241	37,577	3,200	12,071	62,656
Business services	19,236	61,981	1,594,674	6,922	234,460	14,022	566,196	−47,453
Automobile repair and services	12,945	28,501	946,729	7,133	136,141	11,143	52,105	121,571
Automobile repair shops	9,831	21,134	694,151	5,909	102,136	8,216	15,364	109,173
General automobile repair shops	5,715	12,144	404,677	3,406	56,140	4,825	8,810	63,509
Other automobile repair	4,116	8,990	289,474	2,503	45,996	3,391	6,554	45,664
Automobile parking and other services	3,114	7,367	252,578	1,224	34,005	2,927	36,741	12,398
Miscellaneous repair services	6,696	14,661	403,854	3,142	57,489	5,231	10,356	73,014
Amusement and recreation services, including motion pictures	11,359	72,000	1,329,029	3,434	252,067	7,861	312,962	−350,380
Medical and health services	11,637	43,501	3,761,083	9,728	983,926	9,143	50,555	1,215,799
Offices of physicians	5,801	25,392	2,120,810	4,924	433,761	4,244	14,606	955,053
Other medical and health services	5,836	18,109	1,640,273	4,804	550,165	4,899	35,949	261,746
Legal services	15,981	59,958	5,461,036	14,325	1,260,008	13,884	66,930	2,648,611
Engineering and architectural services	3,967	10,609	1,254,448	2,090	425,668	2,518	11,345	192,556
Accounting, auditing, and bookkeeping services	6,993	27,832	3,496,183	5,592	1,434,119	6,097	41,747	914,226
Certified public accountants	4,929	22,533	3,324,858	4,336	1,382,517	4,306	38,464	873,129
Other accounting, auditing, and bookkeeping services	2,064	5,299	171,325	1,256	51,602	1,791	3,283	41,097
Other services	14,827	55,784	699,995	4,793	141,540	6,633	34,975	−23,056

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
California								
All industries	**156,817**	**794,171**	**22,971,666**	**60,790**	**2,774,714**	**113,941**	**1,574,423**	**1,114,026**
Agriculture, forestry, and fishing	**14,124**	**64,061**	**2,583,148**	**8,340**	**398,814**	**11,834**	**151,122**	**65,692**
Farms	11,458	56,994	2,326,367	6,828	347,459	9,512	138,440	31,751
Field crop	2,622	10,214	726,386	1,597	110,884	2,291	36,318	78,611
Fruit, tree nut, and vegetable	5,881	33,608	788,298	3,292	181,915	4,780	64,814	−29,997
Livestock	2,414	11,674	759,078	1,639	42,712	2,057	33,714	−10,236
Other	541	1,498	52,605	300	11,948	384	3,594	−6,627
Agricultural services, forestry, and fishing	2,666	7,067	256,781	1,512	51,355	2,322	12,682	33,941
Mining	**1,141**	**17,378**	**673,840**	**185**	**24,036**	**613**	**34,019**	**177,160**
Oil and gas extraction	1,045	17,123	648,523	167	19,996	517	30,809	178,613
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**6,366**	**15,054**	**2,152,324**	**3,661**	**247,962**	**4,729**	**28,313**	**92,601**
General contractors	3,483	8,867	1,692,834	1,546	132,913	2,184	19,616	40,681
Special trade contractors	2,879	6,179	453,774	2,113	112,413	2,545	8,697	52,270
Plumbing, heating, and air conditioning	348	888	69,224	271	16,173	344	1,349	3,063
Painting, paper hanging, and decorating	474	952	34,511	(*)	(*)	(*)	(*)	8,546
Masonry, stonework, tile setting, and plastering	332	673	80,547	318	22,628	322	772	6,690
Contractors, not elsewhere classified	1,725	3,666	269,492	1,338	63,032	1,492	6,317	33,971
Manufacturing	**6,219**	**17,232**	**1,022,687**	**3,684**	**193,629**	**4,649**	**22,792**	**53,060**
Lumber and wood products, except furniture	713	1,641	153,732	579	33,746	423	3,964	−7,313
Printing, publishing, and allied industries	1,393	4,010	69,698	609	13,188	898	2,172	−1,427
Machinery, except electrical	710	1,496	53,362	375	6,777	710	1,829	10,840
Other manufacturing industries	3,403	10,085	745,895	2,121	139,918	2,618	14,827	50,960
Transportation, communication, electric, gas, and sanitary services	**2,687**	**7,257**	**412,099**	**1,236**	**63,696**	**2,531**	**63,097**	**−4,245**
Transportation	2,461	6,627	338,332	1,077	43,939	2,305	57,740	−8,984
Trucking and warehousing	1,762	4,823	181,539	755	37,234	1,617	15,691	12,388
Other transportation	698	1,804	156,793	322	6,705	688	42,049	−21,372
Communication, electric, gas, and sanitary services	226	630	73,767	159	19,757	226	5,357	4,739
Wholesale and retail trade	**28,217**	**71,811**	**6,601,526**	**18,572**	**619,648**	**22,086**	**62,120**	**392,330**
Wholesale trade	4,661	12,197	2,128,717	2,464	116,349	2,831	12,974	102,153
Retail trade	23,539	59,580	4,464,493	16,100	502,356	19,238	49,093	289,542
Building materials, hardware, garden supply, and mobile home dealers	1,516	3,657	243,882	921	18,182	1,109	1,873	22,371
General merchandise stores	124	431	49,620	48	4,935	124	594	4,418
Food stores	3,109	7,917	965,769	1,949	73,280	2,776	7,098	41,370
Grocery stores	2,070	5,462	756,869	1,436	48,919	1,737	4,461	32,368
Other food stores	1,039	2,455	208,900	513	24,361	1,039	2,637	9,002
Automotive dealers and service stations	2,908	6,598	861,986	2,308	68,165	2,568	7,075	34,846
Motor vehicle dealers	340	830	284,809	314	26,840	254	2,726	5,839
Gasoline service stations	1,497	3,354	383,049	1,364	22,740	1,310	2,870	17,060
Other automotive dealers	1,071	2,414	194,128	630	18,585	1,004	1,479	11,947
Apparel and accessory stores	1,927	4,655	166,830	1,117	14,092	1,049	1,485	18,317
Furniture and home furnishings stores	1,749	4,490	289,063	1,074	20,529	1,382	2,808	20,518
Eating places	3,704	12,254	854,565	3,282	207,030	3,039	13,638	61,499
Drinking places	1,545	3,414	111,655	1,334	23,047	1,391	2,429	8,518
Liquor stores	1,064	2,521	331,662	932	18,147	1,029	3,699	21,527
Other retail trade	5,893	13,643	589,461	3,135	54,949	4,771	8,394	56,158
Finance, insurance, and real estate	**68,538**	**486,491**	**4,830,263**	**7,881**	**166,071**	**44,792**	**882,273**	**−579,564**
Finance	16,885	168,520	380,829	501	18,947	2,073	12,856	−39,187
Banking, and credit agencies other than banks	274	1,111	13,811	(*)	(*)	(*)	(*)	−668
Security, commodity brokers, and services	115	560	33,569	30	8,886	30	152	4,766
Holding and investment companies	16,496	166,849	333,449	450	6,871	2,018	12,270	−43,285
Insurance agents, brokers, and service	553	1,914	93,170	264	14,706	341	501	14,921
Real estate	51,100	316,057	4,356,264	7,116	132,418	42,378	868,916	−555,298
Operators and lessors of buildings	42,444	266,223	3,215,839	6,226	96,993	39,117	846,344	−500,062
Lessors, other than buildings	4,374	29,502	98,961	179	8,292	2,104	12,039	−5,050
Real estate agents, brokers, and managers	2,203	10,300	239,301	448	8,143	828	5,432	−1,023
Other real estate	2,079	10,032	802,163	263	18,990	329	5,101	−49,163
Services	**29,516**	**114,869**	**4,692,941**	**17,231**	**1,060,858**	**22,698**	**330,672**	**916,684**
Hotels and other lodging places	2,724	21,365	524,185	2,041	109,698	2,489	65,880	−464
Motels, motor hotels, and tourist courts	1,618	9,123	257,079	1,291	48,965	1,480	32,808	−2,733
Other lodging places	1,106	12,242	267,106	750	60,733	1,009	33,072	2,269
Personal services	3,207	9,141	168,248	1,813	47,399	2,720	5,679	27,085
Laundries, dry cleaning, and garment services	1,171	4,221	85,802	754	24,733	1,105	4,116	9,499
Beauty shops	1,155	2,856	53,030	676	20,060	944	948	10,139
Barber shops	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Other personal services	727	1,679	23,026	(*)	(*)	517	525	4,737
Business services	5,143	16,670	441,623	2,039	46,609	3,581	155,812	11,018
Automobile repair and services	3,469	7,698	304,879	2,146	44,691	3,028	16,717	37,618
Automobile repair shops	2,724	5,828	233,781	2,025	36,563	2,391	5,225	31,512
General automobile repair shops	1,252	2,548	116,976	1,051	20,210	1,052	2,342	14,428
Other automobile repair	1,472	3,280	116,805	974	16,353	1,339	2,883	17,084
Automobile parking and other services	745	1,870	71,098	121	8,328	637	11,492	6,106
Miscellaneous repair services	1,330	2,737	88,173	698	10,978	1,129	2,571	16,624
Amusement and recreation services, including motion pictures	2,476	15,344	518,724	632	91,367	1,587	50,474	26,301
Medical and health services	2,560	10,857	1,191,850	2,305	334,413	2,055	11,656	341,978
Offices of physicians	1,374	7,205	894,649	1,230	241,875	1,056	4,393	290,572
Other medical and health services	1,186	3,652	297,201	1,075	92,538	999	7,263	51,406
Legal services	2,864	9,268	849,948	2,713	202,341	2,761	12,212	383,355
Engineering and architectural services	1,347	3,491	192,562	629	46,769	729	1,647	22,202
Accounting, auditing, and bookkeeping services	1,496	3,956	248,930	1,162	74,285	1,428	3,521	68,560
Certified public accountants	992	2,948	219,507	992	66,396	990	3,263	63,056
Other accounting, auditing, and bookkeeping services	504	1,008	29,423	(*)	(*)	438	258	3,504
Other services	2,900	14,342	163,819	1,053	51,908	1,191	4,503	−15,593

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Florida								
All industries	39,456	145,590	3,878,459	15,657	426,297	29,073	415,536	−73,453
Agriculture, forestry, and fishing	3,877	10,803	317,826	2,158	37,237	3,577	27,294	−14,028
Farms	3,072	8,986	248,611	1,817	27,469	2,790	23,655	−21,404
Field crop	308	733	23,126	(*)	(*)	308	2,279	6,784
Fruit, tree nut, and vegetable	1,805	6,040	134,592	897	17,506	1,650	11,238	−5,198
Livestock	752	1,727	73,888	549	5,618	644	9,365	−20,958
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	805	1,817	69,215	341	9,768	787	3,639	7,376
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	3,045	6,852	404,838	2,147	52,036	2,035	6,282	9,693
General contractors	1,050	2,764	253,798	660	12,914	639	2,711	−8,265
Special trade contractors	1,995	4,088	151,040	1,487	39,122	1,396	3,571	17,958
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	718	1,507	(*)	(*)	(*)	(*)	(*)	7,836
Contractors, not elsewhere classified	872	1,771	42,158	508	15,750	642	1,604	6,311
Manufacturing	518	1,184	40,871	(*)	(*)	304	2,561	2,473
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	—	—	—	—	—	—	—	—
Other manufacturing industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	562	1,593	78,158	271	16,096	560	5,574	1,665
Transportation	481	1,413	59,279	190	9,725	479	3,742	1,618
Trucking and warehousing	224	828	16,655	(*)	(*)	224	2,552	−1,910
Other transportation	257	585	42,624	(*)	(*)	(*)	(*)	3,528
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	6,808	15,761	1,068,952	4,286	76,916	5,399	15,623	41,272
Wholesale trade	835	2,314	262,779	426	10,354	670	1,995	13,619
Retail trade	5,973	13,447	806,173	3,860	66,562	4,729	13,628	27,653
Building materials, hardware, garden supply, and mobile home dealers	401	886	68,507	329	5,315	401	1,574	3,962
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	739	1,606	169,935	514	10,096	668	1,783	4,865
Grocery stores	369	785	119,929	216	6,851	369	1,116	4,433
Other food stores	370	821	50,006	298	3,245	299	677	432
Automotive dealers and service stations	1,075	2,323	201,802	789	11,602	992	1,147	8,843
Motor vehicle dealers	257	598	70,690	115	4,564	246	173	1,053
Gasoline service stations	789	1,658	117,947	645	6,430	717	778	7,519
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	737	1,503	42,638	309	3,676	523	583	3,005
Furniture and home furnishings stores	359	884	64,005	217	5,656	288	865	1,797
Eating places	762	2,110	82,660	745	18,992	547	3,160	734
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	174	350	41,936	94	2,229	165	471	1,086
Other retail trade	1,305	2,719	103,058	514	5,783	796	1,139	6,559
Finance, insurance, and real estate	16,704	83,969	1,037,907	2,152	47,487	10,769	233,254	−264,056
Finance	4,734	34,523	84,754	208	2,179	599	4,246	−34,025
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	4,517	32,810	77,662	189	1,540	580	4,225	−37,134
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	11,609	46,245	933,657	1,656	43,646	10,026	228,712	−227,199
Operators and lessors of buildings	9,628	38,558	706,543	1,369	33,011	9,279	223,107	−168,486
Lessors, other than buildings	727	3,560	13,385	(*)	(*)	239	623	−4,486
Real estate agents, brokers, and managers	816	3,950	57,662	107	1,903	318	1,643	−15,101
Other real estate	438	2,177	156,067	90	8,442	190	3,339	−39,126
Services	7,774	23,138	923,700	4,414	188,404	6,411	124,275	154,361
Hotels and other lodging places	1,080	3,977	200,738	696	43,529	937	25,092	−13,536
Motels, motor hotels, and tourist courts	495	2,089	102,548	378	22,459	424	13,143	−7,904
Other lodging places	585	1,888	98,190	318	21,070	513	11,949	−5,632
Personal services	1,312	2,766	36,956	810	6,342	1,312	2,334	5,673
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	—	—	—	—	—	—	—	—
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	869	2,661	56,254	(*)	(*)	756	10,873	6,776
Automobile repair and services	679	1,448	38,701	(*)	(*)	464	1,034	5,223
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automotive repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	413	2,973	59,226	76	11,513	316	62,658	−65,396
Amusement and recreation services, including motion pictures	482	1,482	141,741	393	24,952	322	1,406	72,896
Medical and health services	285	780	81,543	196	12,810	196	724	48,404
Offices of physicians	197	702	60,198	197	12,142	126	682	24,492
Other medical and health services	884	2,627	229,614	884	46,357	866	3,384	122,877
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Engineering and architectural services	456	1,468	104,698	313	29,524	456	1,954	34,901
Accounting, auditing, and bookkeeping services	313	1,182	96,570	242	28,065	313	1,679	32,202
Certified public accountants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	1,059	2,566	30,376	(*)	(*)	585	14,489	−22,205
Other services								

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Georgia								
All industries	**20,688**	**93,351**	**2,509,947**	**9,643**	**295,051**	**14,959**	**191,043**	**−107,159**
Agriculture, forestry, and fishing	**2,048**	**4,708**	**282,634**	**1,490**	**20,514**	**1,777**	**18,947**	**14,915**
Farms	2,012	4,634	264,727	1,456	19,546	1,748	18,449	14,527
Field crop	586	1,350	76,868	469	4,246	528	9,562	6,020
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	984	2,231	118,023	735	6,321	835	5,087	121
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**1,812**	**3,382**	**168,705**	**1,050**	**26,958**	**842**	**5,363**	**9,805**
General contractors	699	1,431	111,621	385	12,811	333	2,643	1,836
Special trade contractors	913	1,951	57,084	665	14,147	509	2,720	7,969
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	650	1,418	33,737	460	7,163	419	2,373	4,860
Manufacturing	**731**	**1,823**	**107,584**	**499**	**22,380**	**557**	**4,314**	**8,976**
Lumber and wood products, except furniture	331	793	30,447	(*)	(*)	(*)	(*)	3,752
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	217	601	49,499	101	8,253	217	1,721	2,560
Transportation, communication, electric, gas, and sanitary services	**431**	**894**	**17,194**	(*)	(*)	(*)	(*)	**2,506**
Transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**4,462**	**10,181**	**883,788**	**3,029**	**69,091**	**3,726**	**8,703**	**47,123**
Wholesale trade	819	1,927	296,567	447	18,092	466	2,194	14,766
Retail trade	3,643	8,254	587,221	2,582	50,999	3,260	6,509	32,357
Building materials, hardware, garden supply, and mobile home dealers	218	622	33,792	160	3,249	160	415	2,730
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	481	1,042	151,054	191	6,922	479	1,325	6,354
Grocery stores	383	836	129,084	151	5,453	381	1,064	5,091
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	960	2,186	188,033	833	11,264	926	1,100	10,089
Motor vehicle dealers	71	153	44,725	71	2,112	63	136	1,514
Gasoline service stations	608	1,223	109,475	543	6,848	593	581	7,180
Other automotive dealers	281	810	33,833	(*)	(*)	(*)	(*)	1,395
Apparel and accessory stores	271	582	34,974	213	4,333	271	499	2,736
Furniture and home furnishings stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating places	348	766	42,576	348	8,911	290	1,317	342
Drinking places	—	—	—	—	—	—	—	—
Liquor stores	168	350	26,495	168	7,030	168	313	810
Other retail trade	905	2,107	72,546	501	6,309	674	1,153	5,200
Finance, insurance, and real estate	**7,267**	**59,507**	**460,954**	**933**	**28,542**	**4,404**	**122,120**	**−349,007**
Finance	2,140	33,483	42,447	(*)	(*)	227	638	−49,823
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	—	—	—	—	—	—	—	—
Holding and investment companies	2,090	33,317	39,073	(*)	(*)	194	610	−51,637
Insurance agents, brokers, and service	324	836	22,239	(*)	(*)	(*)	(*)	7,637
Real estate	4,803	25,188	396,268	684	23,742	3,969	120,952	−306,821
Operators and lessors of buildings	3,782	18,372	354,387	644	19,979	3,634	118,577	−281,698
Lessors, other than buildings	569	3,277	2,769	(*)	(*)	(*)	(*)	−986
Real estate agents, brokers, and managers	349	2,627	18,260	(*)	(*)	(*)	(*)	−11,419
Other real estate	103	912	20,852	(*)	(*)	(*)	(*)	−12,718
Services	**4,052**	**12,168**	**577,019**	**2,326**	**121,755**	**3,209**	**28,886**	**155,589**
Hotels and other lodging places	335	1,701	72,108	141	17,995	311	7,464	−21,418
Motels, motor hotels, and tourist courts	249	1,498	60,133	113	14,547	228	5,973	−11,481
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	560	1,120	22,230	444	4,815	503	2,165	692
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	—	—	—	—	—	—	—	—
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	397	1,194	21,892	(*)	(*)	314	5,436	−163
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	270	993	30,606	(*)	(*)	210	8,393	−3,501
Medical and health services	270	925	103,783	212	19,357	254	948	55,621
Offices of physicians	177	649	84,606	177	14,411	161	559	49,066
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	658	2,414	191,553	658	40,472	592	2,981	101,744
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	240	587	36,586	125	14,084	240	403	9,181
Certified public accountants	125	357	36,047	67	13,800	125	384	9,622
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	599	1,587	(*)	(*)	(*)	(*)	(*)	−1,032

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Illinois								
All industries	**60,953**	**287,413**	**9,692,693**	**23,947**	**1,421,474**	**45,773**	**851,120**	**548,467**
Agriculture, forestry, and fishing	**5,417**	**14,274**	**456,535**	**3,224**	**23,678**	**4,724**	**46,388**	**92,208**
Farms	4,923	12,834	425,602	2,883	19,250	4,230	42,878	90,067
Field crop	3,202	8,546	238,784	1,789	9,438	2,576	26,599	64,787
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	1,533	3,851	157,330	906	3,267	1,466	14,579	24,702
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	494	1,440	30,933	341	4,428	494	3,510	2,141
Mining	**279**	**2,155**	**111,071**	**73**	**11,672**	**213**	**6,694**	**—4,266**
Oil and gas extraction	226	1,977	81,725	(*)	(*)	160	4,168	—5,604
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**3,351**	**7,884**	**854,335**	**2,096**	**131,390**	**2,486**	**12,644**	**46,338**
General contractors	991	2,733	811,039	413	88,128	602	6,520	1,887
Special trade contractors	2,360	5,131	243,296	1,683	43,262	1,884	6,124	44,451
Plumbing, heating, and air conditioning	447	932	60,224	429	12,706	422	813	5,988
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	1,349	3,071	138,312	691	20,472	1,097	4,468	27,959
Manufacturing	**1,373**	**4,571**	**472,370**	**703**	**78,304**	**895**	**16,833**	**50,164**
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	868	3,364	393,251	464	55,040	589	14,261	42,839
Transportation, communication, electric, gas, and sanitary services	**820**	**2,431**	**105,741**	**491**	**15,576**	**753**	**16,298**	**3,101**
Transportation	745	2,217	96,204	416	13,006	678	15,742	926
Trucking and warehousing	371	927	50,552	(*)	(*)	304	6,433	1,487
Other transportation	374	1,290	45,652	263	5,852	374	9,309	—561
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**10,601**	**25,001**	**3,006,983**	**6,969**	**217,796**	**8,469**	**31,522**	**179,642**
Wholesale trade	1,550	3,750	1,448,005	929	70,287	1,173	8,455	72,550
Retail trade	8,984	21,117	1,556,536	6,040	147,509	7,296	23,067	105,588
Building materials, hardware, garden supply, and mobile home dealers	586	1,660	166,682	515	18,324	442	4,357	14,703
General merchandise stores	129	324	31,565	62	3,511	120	225	2,016
Food stores	922	2,248	317,725	568	23,209	632	2,433	15,909
Grocery stores	371	932	235,271	216	14,292	346	1,334	10,581
Other food stores	551	1,316	82,454	352	8,917	286	1,099	5,328
Automotive dealers and service stations	1,290	2,804	369,013	1,200	28,505	1,065	4,356	16,119
Motor vehicle dealers	366	775	148,797	350	9,333	291	924	3,519
Gasoline service stations	669	1,503	189,411	660	13,637	649	3,151	8,987
Other automotive dealers	255	526	30,805	190	5,535	(*)	(*)	3,613
Apparel and accessory stores	983	2,406	120,512	771	11,832	773	1,456	10,491
Furniture and home furnishings stores	734	1,635	89,618	336	8,237	593	1,110	9,290
Eating places	1,387	3,708	188,664	1,102	33,516	1,269	4,582	11,449
Drinking places	656	1,320	40,858	388	2,143	581	1,148	5,403
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	2,262	4,916	216,454	1,063	17,155	1,786	3,298	19,239
Finance, insurance, and real estate	**28,838**	**195,268**	**2,219,873**	**4,278**	**166,669**	**20,413**	**399,753**	**—340,340**
Finance	6,130	81,366	434,782	152	66,895	399	3,295	—99,058
Banking, and credit agencies other than banks	209	1,150	15,370	(*)	(*)	(*)	(*)	1,280
Security, commodity brokers, and services	190	1,352	267,501	37	64,130	54	1,128	57,294
Holding and investment companies	5,731	78,864	151,911	(*)	(*)	260	2,107	—157,632
Insurance agents, brokers, and service	653	2,511	54,589	363	9,821	474	629	21,743
Real estate	22,055	111,391	1,730,502	3,763	89,953	19,540	395,829	—263,025
Operators and lessors of buildings	18,356	96,438	1,535,909	3,422	78,219	17,263	386,424	—247,072
Lessors, other than buildings	2,505	11,051	50,704	(*)	(*)	1,772	5,536	8,734
Real estate agents, brokers, and managers	656	1,915	75,731	143	8,492	428	2,154	453
Other real estate	538	1,987	68,164	26	2,454	77	1,715	—25,135
Services	**10,274**	**35,849**	**2,465,785**	**5,113**	**776,389**	**7,820**	**120,988**	**521,620**
Hotels and other lodging places	456	4,340	225,077	345	59,698	451	28,727	—32,593
Motels, motor hotels, and tourist courts	243	1,953	87,889	217	24,177	239	10,621	—12,856
Other lodging places	213	2,387	137,188	128	35,521	212	18,106	—19,737
Personal services	1,286	2,723	93,383	882	14,124	1,277	4,946	22,016
Laundries, dry cleaning, and garment services	485	988	17,363	(*)	(*)	485	1,682	3,860
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	313	759	62,131	238	6,242	304	2,816	15,020
Business services	1,612	6,289	176,973	543	38,909	974	48,124	—2,144
Automobile repair and services	1,372	3,038	126,533	877	24,080	1,112	9,200	10,653
Automobile repair shops	975	1,968	98,439	715	17,041	715	2,490	14,056
General automobile repair shops	471	960	50,767	341	8,838	406	1,806	7,262
Other automobile repair	504	1,008	47,672	374	8,203	(*)	(*)	6,794
Automobile parking and other services	397	1,070	28,094	(*)	(*)	397	6,710	—3,403
Miscellaneous repair services	941	1,970	56,126	255	7,748	606	1,183	8,788
Amusement and recreation services, including motion pictures	754	2,208	59,066	388	7,098	596	5,179	1,117
Medical and health services	929	3,323	211,933	720	58,302	783	5,641	56,819
Offices of physicians	391	1,009	81,610	249	15,177	256	1,037	38,049
Other medical and health services	538	2,314	130,323	471	43,125	527	4,604	18,770
Legal services	1,307	5,400	530,336	1,173	123,332	1,044	6,249	261,750
Engineering and architectural services	184	646	218,867	109	105,272	117	2,082	40,046
Accounting, auditing, and bookkeeping services	554	3,285	719,088	554	323,706	438	7,932	158,952
Certified public accountants	384	2,857	700,073	384	320,002	268	7,411	156,320
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	879	2,627	48,403	267	14,120	422	1,725	—3,786

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Indiana								
All industries	19,870	72,493	2,207,204	8,808	206,831	15,310	136,960	223,758
Agriculture, forestry, and fishing	2,996	8,352	213,058	1,705	8,976	2,664	18,593	23,184
Farms	2,634	7,559	195,209	1,480	7,770	2,302	17,488	22,075
Field crop	1,302	3,902	55,664	582	1,302	1,097	5,503	18,105
Fruit, tree nut, and vegetable	(*)	(*)	(*)	—	—	—	—	(*)
Livestock	1,059	2,767	128,928	761	5,169	1,000	11,287	2,893
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,644	3,723	165,574	952	22,738	1,067	4,316	14,640
General contractors	847	1,827	111,423	293	11,343	476	2,175	9,225
Special trade contractors	797	1,896	54,151	659	11,395	591	2,141	5,415
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	582	1,262	33,642	444	8,226	376	1,833	4,831
Manufacturing	569	1,169	88,003	293	15,903	431	2,360	13,761
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	322	646	33,906	(*)	(*)	(*)	(*)	4,285
Transportation, communication, electric, gas, and sanitary services	400	1,026	40,182	125	3,972	397	2,239	−834
Transportation	295	637	35,688	(*)	(*)	292	1,391	−833
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,985	9,131	931,582	2,756	54,771	3,055	8,068	58,091
Wholesale trade	739	1,589	343,052	384	9,904	455	2,094	13,333
Retail trade	3,246	7,542	588,530	2,372	54,867	2,600	5,974	44,758
Building materials, hardware, garden supply, and mobile home dealers	305	1,153	48,910	220	4,964	236	717	4,875
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	291	606	100,087	223	5,477	271	834	5,211
Grocery stores	204	432	91,857	204	5,015	184	739	5,246
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	707	1,526	239,968	610	20,226	629	1,660	15,240
Motor vehicle dealers	151	323	87,945	72	11,831	82	289	2,786
Gasoline service stations	451	924	124,035	433	6,673	442	1,114	11,228
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture and home furnishings stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating places	488	1,055	69,596	488	13,084	488	1,367	5,056
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	770	1,638	53,874	293	2,957	428	532	8,372
Finance, insurance, and real estate	6,604	39,026	341,579	914	13,727	5,019	80,728	−34,686
Finance	1,292	22,186	26,624	(*)	(*)	(*)	(*)	12,901
Banking, and credit agencies other than banks	—	—	—	—	—	—	—	—
Security, commodity brokers, and services	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Holding and investment companies	1,288	22,178	25,951	(*)	(*)	(*)	(*)	12,434
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5,197	16,610	303,649	797	10,998	4,751	80,187	−50,142
Operators and lessors of buildings	4,360	13,938	277,151	488	10,421	4,124	76,933	−52,826
Lessors, other than buildings	603	1,933	10,807	(*)	(*)	517	1,533	4,901
Real estate agents, brokers, and managers	158	345	(*)	(*)	(*)	(*)	(*)	−1,644
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	3,450	9,072	398,777	2,046	72,505	2,592	18,773	147,653
Hotels and other lodging places	131	441	20,326	(*)	(*)	131	3,309	−2,584
Motels, motor hotels, and tourist courts	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	410	921	25,085	(*)	(*)	341	8,047	861
Automobile repair and services	506	1,090	25,011	(*)	(*)	(*)	(*)	4,949
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	502	1,344	119,892	424	18,642	412	1,305	60,859
Offices of physicians	225	664	68,944	215	9,813	145	379	39,372
Other medical and health services	277	680	50,948	209	8,829	267	926	21,487
Legal services	437	1,582	103,315	437	16,943	291	859	66,790
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	333	797	50,543	264	18,575	264	867	18,425
Certified public accountants	250	607	42,657	(*)	(*)	(*)	(*)	15,350
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Michigan								
All industries	**38,445**	**173,182**	**4,537,353**	**15,467**	**499,141**	**29,351**	**355,793**	**286,819**
Agriculture, forestry, and fishing	**3,081**	**6,782**	**265,273**	**2,033**	**26,688**	**2,777**	**33,532**	**36,501**
Farms	2,908	6,344	248,351	1,860	23,067	2,604	31,697	33,547
Field crop	775	1,609	42,561	295	2,089	631	5,398	9,386
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	1,628	3,589	122,379	1,148	8,602	1,484	20,121	6,951
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	**82**	**5,819**	**51,109**	(*)	(*)	**78**	**2,770**	**2,188**
Oil and gas extraction	80	5,815	39,432	(*)	(*)	76	1,664	1,660
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**2,287**	**5,025**	**378,950**	**1,458**	**44,706**	**1,844**	**7,148**	**36,679**
General contractors	760	1,676	219,482	361	19,649	535	2,056	9,541
Special trade contractors	1,527	3,349	159,468	1,097	25,057	1,309	5,092	27,138
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	838	1,865	81,978	551	14,551	620	2,831	12,459
Manufacturing	**930**	**2,187**	**205,630**	**714**	**35,560**	**927**	**4,701**	**31,780**
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	651	1,551	158,841	507	24,174	648	3,155	27,138
Transportation, communication, electric, gas, and sanitary services	**298**	**672**	**25,978**	(*)	(*)	**287**	**2,436**	**5,969**
Transportation	285	612	21,504	(*)	(*)	(*)	(*)	5,216
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**8,661**	**19,262**	**1,771,306**	**6,165**	**147,855**	**7,611**	**26,612**	**117,845**
Wholesale trade	1,050	2,495	459,379	734	24,391	830	6,238	33,343
Retail trade	7,611	16,767	1,311,927	5,431	123,464	6,781	20,374	84,502
Building materials, hardware, garden supply, and mobile home dealers	616	1,577	118,990	544	11,018	544	1,445	8,728
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	856	1,789	320,122	674	17,899	784	2,351	13,992
Grocery stores	558	1,175	248,921	450	11,519	558	1,976	9,521
Other food stores	298	614	71,201	224	6,380	226	375	4,471
Automotive dealers and service stations	1,074	2,269	236,285	561	12,422	982	1,976	10,245
Motor vehicle dealers	221	458	74,242	68	3,152	140	363	2,754
Gasoline service stations	744	1,584	142,733	456	8,115	733	1,412	5,205
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	352	796	35,906	208	3,969	352	359	4,085
Furniture and home furnishings stores	314	696	80,781	242	7,662	314	959	9,935
Eating places	1,229	2,856	184,760	1,157	43,676	1,085	4,887	12,105
Drinking places	1,146	2,384	93,049	1,074	12,416	1,074	3,154	8,169
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,811	3,929	200,288	920	12,705	1,505	4,932	14,782
Finance, insurance, and real estate	**15,039**	**107,262**	**994,355**	**1,882**	**48,749**	**9,742**	**233,427**	**−151,029**
Finance	4,428	53,814	111,067	117	9,090	670	8,001	−10,781
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	170	630	23,761	(*)	(*)	(*)	(*)	2,443
Holding and investment companies	4,243	53,154	84,388	90	2,181	567	7,897	−13,925
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	10,399	52,973	863,115	1,641	36,065	9,004	225,111	−142,390
Operators and lessors of buildings	8,796	41,402	756,452	1,415	28,449	8,265	209,532	−124,375
Lessors, other than buildings	397	1,913	9,710	(*)	(*)	242	2,392	−877
Real estate agents, brokers, and managers	763	6,581	56,949	199	5,973	386	12,285	−10,931
Other real estate	443	3,077	40,004	(*)	(*)	(*)	(*)	−6,207
Services	**8,067**	**26,173**	**844,752**	**4,061**	**189,253**	**6,085**	**45,167**	**206,886**
Hotels and other lodging places	631	2,323	51,570	351	12,057	527	11,362	−8,813
Motels, motor hotels, and tourist courts	292	872	15,380	116	3,308	204	2,528	−1,083
Other lodging places	339	1,451	36,190	235	8,749	323	8,834	−7,730
Personal services	1,301	2,764	68,954	860	16,868	1,229	3,562	15,565
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	347	712	19,323	(*)	(*)	347	981	5,165
Business services	1,485	4,878	113,870	519	30,297	1,188	14,311	18,423
Automobile repair and services	1,035	2,398	79,931	595	7,837	963	4,341	11,047
Automobile repair shops	545	1,384	32,306	(*)	(*)	473	450	7,675
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	490	1,014	47,625	(*)	(*)	490	3,891	3,372
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	754	4,619	56,293	71	7,726	278	2,724	4,426
Medical and health services	623	1,928	130,127	367	27,344	439	2,557	55,434
Offices of physicians	365	1,192	77,672	206	9,303	206	330	47,719
Other medical and health services	258	736	52,455	161	18,041	233	2,227	7,715
Legal services	554	1,909	164,278	482	37,221	482	2,451	82,434
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	272	882	78,334	272	27,239	269	1,338	22,131
Certified public accountants	252	817	72,577	252	25,767	249	1,186	19,413
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,097	3,597	44,569	372	12,060	466	1,974	1,449

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Missouri								
All industries	22,158	99,658	2,731,581	9,884	272,862	16,631	166,185	260,177
Agriculture, forestry, and fishing	5,084	12,979	469,853	3,094	22,950	4,327	28,856	46,420
Farms	4,692	12,159	449,773	2,886	21,975	3,997	28,327	43,922
Field crop	1,680	5,254	127,776	946	7,846	1,292	14,577	31,418
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	2,741	6,363	318,493	1,669	13,071	2,434	13,354	13,425
Other	—	—	—	—	—	—	—	—
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	976	2,101	152,597	712	23,432	766	2,966	20,329
General contractors	493	1,131	107,674	352	13,902	345	1,414	14,605
Special trade contractors	483	970	44,923	360	9,530	421	1,552	5,724
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	610	1,317	87,294	181	15,388	427	3,986	3,034
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	—	—	—	—	(*)
Other manufacturing industries	347	781	72,271	101	10,439	286	2,899	1,972
Transportation, communication, electric, gas, and sanitary services	450	997	63,067	232	5,021	450	5,874	6,447
Transportation	441	979	59,186	(*)	(*)	441	5,700	6,149
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	4,005	9,882	995,032	2,731	66,306	3,134	10,355	45,097
Wholesale trade	670	1,476	382,347	432	13,731	598	2,791	15,389
Retail trade	3,335	8,406	612,685	2,299	52,575	2,536	7,564	29,708
Building materials, hardware, garden supply, and mobile home dealers	144	711	105,898	74	11,596	144	1,277	2,901
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	306	708	123,864	243	9,668	304	974	4,950
Grocery stores	235	564	110,407	172	7,396	233	717	3,776
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	657	1,418	161,372	385	7,611	498	569	7,425
Motor vehicle dealers	207	439	77,460	127	2,764	127	221	2,068
Gasoline service stations	361	730	72,726	169	3,170	282	309	4,237
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture and home furnishings stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating places	449	1,027	50,032	380	9,999	257	2,178	1,473
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	844	2,434	76,618	528	5,474	529	1,307	8,818
Finance, insurance, and real estate	6,979	60,540	415,514	975	33,171	4,447	95,201	−20,220
Finance	1,840	35,037	69,590	83	16,479	164	13,630	10,448
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and *services*	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	1,772	34,725	26,515	(*)	(*)	(*)	(*)	4,965
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5,002	25,179	334,073	816	14,197	4,269	81,540	−35,767
Operators and lessors of buildings	3,758	20,710	275,660	580	11,928	3,301	78,921	−41,501
Lessors, other than buildings	957	3,212	18,429	(*)	(*)	815	1,073	10,092
Real estate agents, brokers, and managers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate	172	998	24,880	(*)	(*)	47	1,084	−7,590
Services	4,007	11,582	493,625	1,933	93,911	3,055	17,451	156,693
Hotels and other lodging places	361	814	31,283	135	6,039	361	4,856	−4,504
Motels, motor hotels, and tourist courts	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	517	1,052	17,729	(*)	(*)	517	1,339	3,945
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	522	1,189	35,153	(*)	(*)	398	3,739	7,874
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Miscellaneous repair *services*	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	175	615	71,008	166	13,040	165	368	37,877
Offices of physicians	87	385	51,131	87	8,544	86	236	30,789
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	454	1,908	127,317	331	21,955	383	1,417	75,633
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	242	1,044	33,830	181	9,322	181	549	16,354
Certified public accountants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeepng services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	734	2,271	34,300	(*)	(*)	(*)	(*)	8,036

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
New Jersey								
All industries	35,558	150,733	4,104,471	10,947	406,638	26,480	288,863	330,589
Agriculture, forestry, and fishing	1,096	2,688	58,891	(*)	(*)	920	3,919	9,985
Farms	783	2,044	51,202	(*)	(*)	607	3,525	8,360
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	(*)	(*)	(*)	—	—	—	—	(*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,984	4,694	256,355	821	27,821	1,229	4,211	26,435
General contractors	532	1,487	182,120	197	21,228	313	2,416	9,119
Special trade contractors	1,452	3,207	74,235	624	6,593	916	1,795	17,316
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	—	—	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	1,014	2,205	41,606	(*)	(*)	774	1,421	8,255
Manufacturing	646	1,583	185,162	408	32,933	586	3,906	21,464
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	541	1,317	160,193	303	23,650	481	2,592	20,376
Transportation, communication, electric, gas, and sanitary services	552	1,174	56,858	367	10,270	486	2,944	9,318
Transportation	548	1,156	48,205	(*)	(*)	482	2,476	7,434
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	6,603	14,265	1,207,024	3,675	97,046	5,204	15,907	84,770
Wholesale trade	994	2,271	360,719	451	32,014	715	4,701	30,386
Retail trade	5,609	11,994	846,305	3,224	65,032	4,489	11,206	54,384
Building materials, hardware, garden supply, and mobile home dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	889	1,851	139,399	384	8,598	705	1,832	6,689
Grocery stores	473	1,001	93,824	153	4,068	347	770	5,104
Other food stores	416	850	45,575	231	4,530	358	1,062	1,585
Automotive dealers and service stations	1,124	2,481	227,532	658	8,480	913	1,813	15,413
Motor vehicle dealers	201	581	41,745	(*)	(*)	(*)	(*)	2,133
Gasoline service stations	751	1,556	158,808	521	5,645	599	1,224	10,238
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	456	979	32,844	280	3,946	(*)	(*)	2,104
Furniture and home furnishings stores	204	420	35,183	137	2,834	204	325	3,873
Eating places	1,097	2,376	107,569	802	16,188	1,038	2,889	10,652
Drinking places	483	966	50,007	249	1,989	425	1,089	6,154
Liquor stores	219	481	46,249	142	1,403	219	295	3,568
Other retail trade	974	2,103	177,168	476	16,680	670	2,554	4,627
Finance, insurance, and real estate[2]	17,330	106,482	1,392,857	1,854	71,236	12,340	221,544	−142,948
Finance	3,579	49,945	91,654	41	7,383	371	3,470	−28,130
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	78	349	(*)	(*)	(*)	(*)	3,052	
Holding and investment companies	3,437	49,459	53,388	(*)	(*)	294	3,373	−31,193
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	13,667	56,178	991,883	1,737	31,388	11,893	216,827	−110,602
Operators and lessors of buildings	12,303	48,972	949,416	1,714	30,289	11,661	214,138	−105,975
Lessors, other than buildings	548	2,457	5,776	—	—	(*)	(*)	506
Real estate agents, brokers, and managers	563	3,392	22,184	(*)	(*)	148	2,419	−4,440
Other real estate	253	1,357	(*)	(*)	(*)	(*)	(*)	−693
Services	7,264	18,614	753,623	3,548	156,478	5,632	29,107	210,906
Hotels and other lodging places	298	1,078	30,810	(*)	(*)	297	3,453	−4,778
Motels, motor hotels, and tourist courts	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	907	1,814	20,261	417	1,260	671	1,017	8,784
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	1,374	2,839	85,523	414	16,994	951	3,747	7,869
Automobile repair and services	561	1,164	41,327	231	5,369	561	2,821	9,182
Automobile repair shops	445	890	31,922	(*)	(*)	445	609	7,187
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	751	2,661	36,404	258	4,260	615	8,030	−5,566
Amusement and recreation services, including motion pictures	430	1,073	95,390	354	15,635	405	2,349	38,943
Medical and health services	203	589	50,450	186	7,584	178	463	28,965
Offices of physicians	227	484	44,940	168	8,051	227	1,886	9,976
Other medical and health services	1,323	3,680	274,614	1,146	60,375	1,062	4,164	118,795
Legal services	56	262	30,795	(*)	(*)	(*)	(*)	(*)
Engineering and architectural services	430	1,403	92,429	356	29,523	363	1,956	24,351
Accounting, auditing, and bookkeeping services	221	878	72,185	221	21,754	154	1,074	22,913
Certified public accountants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	830	2,030	34,743	(*)	(*)	351	891	5,351
Other services								

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
New York								
All industries	**83,849**	**448,283**	**18,475,031**	**28,940**	**2,622,526**	**59,149**	**1,469,995**	**377,839**
Agriculture, forestry, and fishing	**3,110**	**7,392**	**228,264**	**2,113**	**22,656**	**3,033**	**20,229**	**40,350**
Farms	2,536	5,786	197,130	1,845	16,638	2,528	18,276	36,155
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	1,547	3,544	123,759	1,232	8,759	1,539	13,140	17,546
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	574	1,606	31,134	(*)	(*)	505	1,953	4,195
Mining	**716**	**7,595**	**71,516**	**(*)**	**(*)**	**374**	**4,206**	**—175,207**
Oil and gas extraction	488	6,980	62,926	(*)	(*)	296	3,766	—169,740
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**3,191**	**7,031**	**996,204**	**1,726**	**125,653**	**2,116**	**50,319**	**—40,411**
General contractors	565	1,527	813,312	434	87,047	220	47,156	—71,424
Special trade contractors	2,626	5,504	182,892	1,292	38,606	1,896	3,163	31,013
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	1,717	3,600	109,442	802	22,835	1,435	2,720	20,506
Manufacturing	**2,609**	**6,390**	**500,964**	**1,474**	**95,278**	**1,730**	**6,652**	**47,980**
Lumber and wood products, except furniture	—	—	—	—	—	—	—	—
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	1,968	5,027	460,510	1,247	86,958	1,367	5,877	43,244
Transportation, communication, electric, gas, and sanitary services	**542**	**1,498**	**109,095**	**325**	**12,176**	**537**	**46,250**	**—116,750**
Transportation	511	1,420	97,984	295	10,384	506	22,988	—1,617
Trucking and warehousing	216	698	25,661	(*)	(*)	216	1,660	3,074
Other transportation	295	722	72,323	(*)	(*)	290	21,328	—4,691
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**14,420**	**31,146**	**3,554,517**	**6,836**	**151,189**	**10,465**	**18,116**	**211,956**
Wholesale trade	2,485	5,690	1,970,228	999	44,195	1,640	3,546	86,492
Retail trade	11,935	25,456	1,584,289	5,837	106,994	8,825	14,570	125,464
Building materials, hardware, garden supply, and mobile home dealers	492	1,052	71,091	215	5,491	336	734	9,475
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	2,570	5,457	407,075	1,014	18,628	2,191	3,089	29,511
Grocery stores	1,555	3,394	259,287	587	8,009	1,417	1,799	20,786
Other food stores	1,015	2,063	147,788	427	10,619	774	1,290	8,725
Automotive dealers and service stations	1,896	3,839	344,526	742	13,906	1,445	1,932	14,470
Motor vehicle dealers	283	586	91,202	143	4,867	204	530	1,670
Gasoline service stations	1,202	2,422	231,281	547	8,093	1,045	1,043	12,730
Other automotive dealers	411	831	22,043	(*)	(*)	(*)	(*)	—130
Apparel and accessory stores	1,086	2,272	82,542	529	9,314	530	521	11,919
Furniture and home furnishings stores	718	1,444	84,854	353	4,895	580	909	3,193
Eating places	1,596	3,734	129,458	1,037	21,839	1,097	3,427	10,131
Drinking places	657	1,389	34,578	588	4,198	587	789	3,009
Liquor stores	385	774	91,537	295	3,997	385	584	3,185
Other retail trade	2,411	5,232	302,273	1,009	22,359	1,619	2,392	36,558
Finance, insurance, and real estate	**41,226**	**296,985**	**7,712,597**	**7,701**	**534,716**	**28,116**	**892,823**	**—549,026**
Finance	9,707	132,357	2,765,876	335	275,540	804	20,140	—13,683
Banking, and credit agencies other than banks	288	4,690	55,538	(*)	(*)	(*)	(*)	5,935
Security, commodity brokers, and services	350	5,601	2,494,097	209	250,388	139	5,647	96,780
Holding and investment companies	9,069	122,066	216,241	109	7,874	651	13,572	—116,398
Insurance agents, brokers, and service	556	1,549	440,875	338	6,411	407	546	—7,494
Real estate	30,963	163,079	4,505,846	7,028	252,765	26,905	872,137	—527,849
Operators and lessors of buildings	28,354	153,047	4,406,535	6,906	240,737	26,485	870,277	—504,767
Lessors, other than buildings	638	2,917	11,018	—	—	(*)	(*)	—1,547
Real estate agents, brokers, and managers	1,416	4,919	55,391	99	7,810	264	785	1,553
Other real estate	557	2,196	32,902	(*)	(*)	50	327	—23,088
Services	**18,035**	**90,246**	**5,301,874**	**8,746**	**1,677,359**	**12,778**	**431,400**	**958,947**
Hotels and other lodging places	731	2,114	182,373	325	46,728	646	12,912	—1,967
Motels, motor hotels, and tourist courts	284	635	25,856	126	6,411	284	2,390	—3,993
Other lodging places	447	1,479	156,517	199	40,317	362	10,522	2,026
Personal services	1,320	2,799	45,333	572	9,399	897	1,974	9,591
Laundries, dry cleaning, and garment services	647	1,375	28,165	(*)	(*)	(*)	(*)	3,886
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	2,584	8,241	313,649	746	32,305	1,601	220,110	—114,982
Automobile repair and services	840	1,955	39,309	(*)	(*)	691	615	8,431
Automobile repair shops	747	1,564	34,349	(*)	(*)	677	587	8,027
General automobile repair shops	392	854	13,589	(*)	(*)	392	265	2,192
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	2,392	32,768	295,185	373	58,219	1,537	144,336	—288,355
Medical and health services	2,176	12,244	898,078	1,916	304,364	1,822	13,067	169,071
Offices of physicians	832	7,784	260,893	654	42,217	570	2,333	120,889
Other medical and health services	1,344	4,460	637,185	1,262	262,147	1,252	10,734	48,182
Legal services	3,088	12,340	1,601,824	2,486	432,881	2,635	17,100	724,659
Engineering and architectural services	956	2,441	244,429	423	81,903	503	2,136	33,136
Accounting, auditing, and bookkeeping services	1,407	8,643	1,566,540	1,126	688,804	1,091	15,916	400,972
Certified public accountants	1,240	8,043	1,528,796	1,029	674,711	994	15,594	390,994
Other accounting, auditing, and bookkeeping services	167	600	37,744	97	14,093	97	322	9,978
Other services	1,969	5,557	95,605	357	17,958	922	2,952	13,735

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ohio								
All industries	**39,815**	**238,201**	**5,075,715**	**15,645**	**571,481**	**29,862**	**346,691**	**397,580**
Agriculture, forestry, and fishing	**3,809**	**10,280**	**356,213**	**2,157**	**15,106**	**3,221**	**21,336**	**39,753**
Farms	3,408	9,343	334,510	1,881	11,239	2,820	20,053	33,293
Field crop	1,513	4,228	226,184	769	5,646	1,376	11,889	15,716
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	1,440	3,882	79,612	983	3,809	1,049	7,158	8,749
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	401	937	31,703	276	3,867	401	1,283	6,460
Mining	**656**	**2,613**	**56,644**	**202**	**5,216**	**345**	**5,407**	**−14,606**
Oil and gas extraction	509	2,234	20,945	189	602	328	1,913	−14,135
Other mining	147	379	35,699	13	4,614	17	3,494	−471
Construction	**1,871**	**3,857**	**301,776**	**1,285**	**35,760**	**1,259**	**5,915**	**11,354**
General contractors	894	1,858	188,939	675	15,733	644	2,826	−2,473
Special trade contractors	977	1,999	112,837	610	20,027	615	3,089	13,827
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	770	1,583	89,881	522	12,041	528	2,768	10,799
Manufacturing	**471**	**1,196**	**85,658**	**344**	**17,237**	**462**	**3,239**	**6,881**
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	194	517	37,162	135	5,337	194	2,019	−2,234
Transportation, communication, electric, gas, and sanitary services	**777**	**1,628**	**234,314**	**388**	**14,142**	**767**	**6,885**	**10,671**
Transportation	768	1,574	228,668	379	12,222	758	6,449	9,979
Trucking and warehousing	686	1,405	147,477	358	11,018	676	4,970	8,891
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**7,423**	**16,791**	**1,753 ,623**	**4,788**	**104,069**	**5,526**	**14,842**	**97,904**
Wholesale trade	1,155	2,943	907,111	574	32,560	630	5,521	36,444
Retail trade	6,268	13,848	846,512	4,214	71,509	4,896	9,321	61,460
Building materials, hardware, garden supply, and mobile home dealers	445	1,153	61,472	317	5,534	358	583	3,028
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	972	1,980	169,805	717	9,683	833	1,257	12,089
Grocery stores	488	1,004	104,874	301	5,352	359	653	5,506
Other food stores	484	976	64,931	416	4,331	474	604	6,583
Automotive dealers and service stations	1,066	2,244	267,435	929	14,905	884	1,582	11,286
Motor vehicle dealers	90	194	83,126	72	3,894	63	164	1,798
Gasoline service stations	773	1,626	154,994	713	8,822	737	1,098	9,109
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture and home furnishings stores	321	668	46,555	142	5,335	193	299	6,444
Eating places	862	2,088	90,164	675	17,807	802	2,782	4,837
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	—	—	—	—	—	—	—	—
Other retail trade	1,811	3,881	120,185	832	10,036	1,214	1,596	15,852
Finance, insurance, and real estate	**16,175**	**173,656**	**1,079,477**	**1,889**	**64,186**	**11,745**	**238,141**	**−86,780**
Finance	2,857	121,233	140,133	(*)	(*)	356	1,882	50,522
Banking, and credit agencies other than banks	(*)	(*)	(*)	—	—	—	—	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Holding and *investment companies*	2,752	120,272	81,692	29	95	346	1,437	43,802
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	13,135	51,987	916,104	1,667	42,637	11,206	238,095	−143,828
Operators and lessors of buildings	10,965	43,094	790,539	1,257	26,325	10,156	232,751	−135,549
Lessors, other than buildings	1,042	4,783	15,351	(*)	(*)	687	1,541	2,577
Real estate agents, brokers, and managers	905	3,348	41,372	(*)	(*)	305	1,670	−10,850
Other *real estate*	223	822	68,842	(*)	(*)	58	133	−6
Services	**8,633**	**28,180**	**1,198,010**	**4,592**	**315,765**	**6,537**	**50,926**	**332,403**
Hotels and other lodging places	562	4,331	115,867	297	27,972	443	15,522	−12,486
Motels, motor hotels, and tourist courts	181	3,520	98,679	131	26,234	181	12,285	−10,163
Other lodging places	381	811	17,188	(*)	(*)	262	3,237	−2,323
Personal services	1,194	2,604	72,057	759	14,268	1,016	4,052	16,510
Laundries, dry cleaning, and garment services	442	963	30,652	(*)	(*)	442	2,563	4,588
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	968	2,506	54,551	471	11,030	882	9,409	9,165
Automobile repair and services	537	1,233	30,456	(*)	(*)	528	4,929	5,726
Automobile repair shops	396	852	23,665	(*)	(*)	387	553	5,263
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other *automobile repair*	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	555	1,169	26,126	(*)	(*)	546	906	4,283
Amusement and recreation services, including motion pictures	946	2,858	56,533	324	12,520	681	5,044	−11,793
Medical and health services	754	2,021	127,140	591	25,470	467	1,655	54,110
Offices of physicians	286	785	76,668	243	14,585	179	757	39,661
Other *medical and health services*	468	1,236	50,472	348	10,885	288	898	14,449
Legal services	858	4,995	287,444	799	63,871	832	3,311	158,591
Engineering and architectural services	421	1,207	110,916	293	38,032	350	1,469	22,294
Accounting, auditing, and bookkeeping services	361	1,506	264,955	241	112,978	232	3,300	83,302
Certified public accountants	233	1,232	260,744	113	112,107	113	3,228	81,834
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other *services*	1,477	3,750	51,965	458	2,818	560	1,329	2,701

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Pennsylvania								
All industries	48,522	203,848	7,475,336	21,563	1,017,276	38,177	441,862	185,963
Agriculture, forestry, and fishing	3,180	7,269	284,626	2,170	25,812	2,923	25,395	17,749
Farms	2,283	5,340	234,203	1,598	16,389	2,090	22,264	11,370
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	1,497	3,730	178,131	1,022	9,617	1,368	18,372	69
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	897	1,929	50,423	572	9,423	833	3,131	6,379
Mining	835	11,314	273,913	471	36,694	533	23,967	−112,429
Oil and gas extraction	628	10,768	25,320	(*)	(*)	402	4,442	−163,741
Other mining	207	546	248,593	173	32,201	131	19,525	51,312
Construction	4,020	8,660	768,593	2,601	178,325	2,853	19,497	71,479
General contractors	1,278	2,767	527,926	729	115,917	842	11,489	25,679
Special trade contractors	2,742	5,893	240,667	1,872	62,408	2,011	8,008	45,800
Plumbing, heating, and air conditioning	320	705	42,739	256	10,663	254	886	4,681
Painting, paper hanging, and decorating	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, stone, rork, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	1,886	4,026	155,823	1,147	36,898	1,419	6,385	33,224
Manufacturing	1,713	4,267	646,379	997	162,549	1,571	24,349	−230,172
Lumber and wood products, except furniture	197	445	28,422	(*)	(*)	197	865	3,370
Printing, publishing, and allied industries	83	343	50,336	83	16,476	83	1,064	4,957
Machinery, except electrical	132	303	42,303	132	10,095	132	1,488	11,543
Other manufacturing industries	1,301	3,176	525,318	714	130,582	1,159	20,932	−250,042
Transportation, communication, electric, gas, and sanitary services	872	2,434	122,591	482	24,312	741	17,553	3,666
Transportation	648	1,830	108,421	461	22,106	517	16,082	1,765
Trucking and warehousing	449	903	74,823	362	16,723	318	6,524	3,430
Other transportation	199	927	33,598	(*)	(*)	199	9,558	−1,665
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	11,772	26,064	2,828,619	6,962	213,085	9,389	34,581	199,393
Wholesale trade	1,921	4,781	949,025	1,319	64,369	1,537	10,950	63,744
Retail trade	9,851	21,283	1,879,594	5,643	148,716	7,852	23,631	135,649
Building materials, hardware, garden supply, and mobile home dealers	387	914	119,811	236	10,346	387	1,766	10,561
General merchandise stores	208	467	57,407	79	6,709	135	502	2,781
Food stores	1,315	2,994	366,977	735	22,362	1,041	3,302	21,663
Grocery stores	791	1,750	279,603	468	15,063	709	2,307	14,135
Other food stores	524	1,244	87,374	267	7,299	332	995	7,528
Automotive dealers and service stations	1,726	3,633	568,014	920	30,188	1,480	4,753	26,558
Motor vehicle dealers	419	970	301,556	317	17,056	346	2,292	7,507
Gasoline service stations	957	1,932	179,182	536	7,261	784	1,581	11,761
Other automotive dealers	350	731	87,276	67	5,871	350	880	7,290
Apparel and accessory stores	843	1,787	123,270	714	13,175	714	1,164	11,248
Furniture and home furnishings stores	709	1,533	100,648	306	7,255	503	999	8,732
Eating places	1,106	2,542	156,673	783	30,835	712	4,011	14,728
Drinking places	1,049	2,106	48,603	586	4,159	916	1,577	8,415
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	2,474	5,239	322,980	1,250	23,161	1,930	5,487	30,342
Finance, insurance, and real estate	15,806	113,413	1,194,725	1,805	84,628	11,869	212,094	−110,901
Finance	2,707	64,122	218,452	102	12,886	387	17,502	57,611
Banking, and credit agencies other than banks	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Security, commodity brokers, and services	31	1,819	76,658	(*)	(*)	(*)	(*)	6,367
Holding and investment companies	2,640	62,105	140,151	(*)	(*)	356	13,304	54,093
Insurance agents, brokers, and service	416	852	59,360	210	3,021	286	964	11,010
Real estate	12,683	48,439	916,913	1,493	68,721	11,196	193,628	−179,522
Operators and lessors of buildings	10,925	42,621	825,282	1,126	50,866	10,402	187,406	−147,058
Lessors, other than buildings	609	1,782	6,101	(*)	(*)	(*)	(*)	−6,601
Real estate agents, brokers, and managers	792	2,626	59,054	329	15,394	414	3,975	−2,366
Other real estate	357	1,410	26,476	(*)	(*)	80	1,373	−23,297
Services	10,324	30,427	1,355,890	6,075	291,871	8,298	84,426	347,178
Hotels and other lodging places	469	1,425	89,074	224	21,392	432	10,520	−13,578
Motels, motor hotels, and tourist courts	157	616	50,525	74	12,302	138	6,251	−9,015
Other lodging places	312	809	38,549	150	9,090	294	4,269	−4,563
Personal services	1,466	3,196	86,901	743	20,345	1,269	4,068	18,295
Laundries, dry cleaning, and garment services	622	1,508	31,193	363	7,351	556	2,969	3,750
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	1,249	5,051	111,537	511	16,077	1,076	37,940	9,589
Automobile repair and services	1,343	2,702	82,755	738	9,826	1,018	3,695	15,548
Automobile repair shops	1,027	2,054	62,471	566	7,453	702	1,111	13,703
General automobile repair shops	749	1,498	37,165	(*)	(*)	553	518	8,665
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	316	648	20,284	172	2,373	316	2,584	1,843
Miscellaneous repair services	612	1,571	35,022	(*)	(*)	547	1,212	7,073
Amusement and recreation services, including motion pictures	1,231	3,736	104,474	516	16,537	965	15,073	2,277
Medical and health services	964	2,258	143,418	809	26,472	726	2,015	57,924
Offices of physicians	577	1,327	84,489	502	11,662	468	609	45,657
Other medical and health services	387	931	58,929	307	14,810	258	1,406	12,267
Legal services	1,135	4,980	395,583	1,052	83,361	915	4,034	205,438
Engineering and architectural services	398	988	108,898	331	38,014	256	914	19,684
Accounting, auditing, and bookkeeping services	406	1,456	132,478	342	46,941	406	1,809	27,076
Certified public accountants	389	1,358	123,233	325	44,174	389	1,741	22,694
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,051	3,064	65,750	392	8,397	688	3,146	−2,146

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tennessee								
All industries	21,799	72,727	3,012,441	11,007	318,249	16,742	154,909	203,904
Agriculture, forestry, and fishing	1,765	4,018	179,253	1,446	12,105	1,691	15,736	25,211
Farms	1,580	3,617	137,419	1,331	10,100	1,506	14,849	21,395
Field crop	701	1,632	84,698	613	6,301	701	11,424	15,182
Fruit, tree nut, and vegetable	—	—	—	—	—	—	—	—
Livestock	851	1,912	44,435	692	2,616	779	2,709	6,585
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	185	401	41,834	115	2,005	185	887	3,816
Mining	87	319	76,298	66	10,001	83	4,391	10,496
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other mining	86	298	59,995	(*)	(*)	(*)	(*)	8,963
Construction	1,562	3,310	347,532	1,188	52,873	1,033	7,837	15,482
General contractors	616	1,329	209,892	460	21,826	307	4,138	3,570
Special trade contractors	946	1,981	137,640	728	31,047	726	3,699	11,912
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	—	—	—	—	—	—	—	—
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	761	1,609	87,893	545	22,697	622	3,123	6,963
Manufacturing	774	1,760	176,455	566	27,775	635	8,407	8,489
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	—	—	—	—	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	518	1,124	149,945	379	23,027	448	7,011	7,644
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—
Wholesale and retail trade	5,709	13,246	1,340,154	3,716	85,569	4,514	12,342	78,474
Wholesale trade	796	1,744	468,000	425	17,922	563	4,005	26,668
Retail trade	4,913	11,502	872,154	3,291	67,647	3,951	8,337	49,806
Building materials, hardware, garden supply, and mobile home dealers	166	407	60,236	94	7,909	166	1,012	4,290
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	864	1,943	259,944	576	17,777	794	2,233	8,335
Grocery stores	846	1,369	235,810	427	13,691	576	1,988	7,266
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	1,202	2,551	206,793	714	10,499	739	823	9,556
Motor vehicle dealers	127	356	89,698	56	3,137	116	283	3,861
Gasoline service stations	810	1,629	88,922	532	4,812	508	453	4,005
Other automotive dealers	265	566	27,973	(*)	(*)	(*)	(*)	1,690
Apparel and accessory stores	370	834	48,619	370	4,922	230	280	4,789
Furniture and home furnishings stores	268	895	40,871	129	3,281	189	412	3,306
Eating places	443	1,275	50,520	296	7,866	443	1,448	2,060
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,264	2,738	140,974	845	12,272	1,054	1,730	10,343
Finance, insurance, and real estate	7,308	37,598	343,871	1,146	21,466	4,907	80,432	−81,547
Finance	1,154	14,152	36,947	(*)	(*)	(*)	(*)	3,919
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	1,081	13,839	16,764	—	—	(*)	(*)	1,421
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5,785	22,630	289,156	1,052	12,957	4,731	79,835	−91,402
Operators and lessors of buildings	4,400	18,279	232,237	692	10,861	4,153	78,294	−86,077
Lessors, other than buildings	508	1,959	5,228	(*)	(*)	(*)	(*)	−1,014
Real estate agents, brokers, and managers	355	1,016	(*)	(*)	(*)	(*)	(*)	−552
Other real estate	522	1,376	27,084	(*)	(*)	(*)	(*)	−5,787
Services	4,332	11,856	523,880	2,634	103,553	3,617	23,168	148,461
Hotels and other lodging places	677	2,000	83,022	429	19,291	677	11,753	−7,186
Motels, motor hotels, and tourist courts	421	1,395	65,917	334	15,648	421	8,084	−3,248
Other lodging places	256	605	17,105	(*)	(*)	256	3,669	−3,938
Personal services	781	1,650	30,069	(*)	(*)	781	1,460	4,844
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	269	597	(*)	(*)	(*)	(*)	(*)	532
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	415	1,353	123,754	345	28,453	294	1,153	53,653
Offices of physicians	249	795	80,792	249	13,468	203	541	46,625
Other medical and health services	166	558	42,962	96	14,985	(*)	(*)	7,028
Legal services	420	1,859	123,343	411	19,040	333	1,176	69,610
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	366	1,195	59,550	226	19,747	366	831	14,058
Certified public accountants	155	757	55,303	155	18,826	155	674	13,317
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	555	1,150	36,315	341	1,573	205	415	221

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Texas								
All industries	82,828	426,759	12,024,724	33,964	1,197,073	59,182	745,780	183,775
Agriculture, forestry, and fishing	11,661	38,992	1,106,597	7,703	70,984	10,418	74,831	—85
Farms	10,114	35,554	975,218	6,778	56,059	9,070	66,970	—14,414
Field crop	2,730	6,580	333,043	1,908	22,340	2,554	26,361	38,914
Fruit, tree nut, and vegetable	365	1,124	30,899	315	3,320	229	1,661	4,932
Livestock	6,866	27,477	597,358	4,486	29,732	6,135	38,695	—59,264
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	1,547	3,438	131,379	925	14,925	1,348	7,861	14,329
Mining	3,260	52,343	1,008,524	553	43,362	2,521	75,435	—350,596
Oil and gas extraction	3,137	50,141	979,575	502	39,228	2,494	72,932	—346,842
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	4,720	10,664	956,159	2,682	105,844	3,354	16,602	81,058
General contractors	2,031	4,717	675,407	882	48,625	1,098	8,016	37,945
Special trade contractors	2,689	5,947	280,752	1,800	57,219	2,256	8,586	43,113
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	458	982	26,346	(*)	(*)	458	709	5,602
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	1,814	4,004	207,217	1,205	39,500	1,462	7,170	31,762
Manufacturing	1,356	3,198	953,152	741	90,284	1,149	37,728	186,635
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	267	726	39,489	200	9,480	267	1,331	5,560
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	941	2,150	809,294	462	59,043	736	33,218	161,053
Transportation, communication, electric, gas, and sanitary services	1,196	3,694	371,596	580	21,537	1,120	59,981	31,499
Transportation	946	2,384	132,035	477	17,826	941	17,255	11,296
Trucking and warehousing	737	1,722	87,792	433	15,528	734	9,080	3,336
Other transportation	209	662	44,243	44	2,298	207	8,175	7,960
Communication, electric, gas, and sanitary services	250	1,310	239,561	(*)	(*)	179	42,726	20,203
Wholesale and retail trade	12,103	28,669	3,545,271	8,674	268,192	9,585	34,810	185,361
Wholesale trade	2,267	6,235	1,141,128	1,283	58,998	1,772	9,973	66,423
Retail trade	9,825	22,403	2,398,797	7,382	208,764	7,802	24,796	118,500
Building materials, hardware, garden supply, and mobile home dealers	497	1,224	133,455	287	10,868	422	1,303	12,243
General merchandise stores	488	1,172	68,509	419	5,650	422	674	3,763
Food stores	1,275	2,649	389,356	1,193	26,607	1,042	4,156	8,438
Grocery stores	1,086	2,255	341,404	1,004	21,598	853	3,141	8,987
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	1,721	3,756	637,789	1,256	37,017	1,343	4,223	32,489
Motor vehicle dealers	612	1,315	381,861	444	19,109	379	1,302	14,736
Gasoline service stations	675	1,464	162,757	523	10,730	666	2,097	8,641
Other automotive dealers	434	977	93,171	289	7,178	298	824	9,112
Apparel and accessory stores	863	2,333	86,255	594	8,639	719	1,123	6,007
Furniture and home furnishings stores	905	2,076	163,351	820	8,248	687	978	6,922
Eating places	1,153	2,674	164,238	1,151	39,356	870	3,366	17,659
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	376	786	80,146	229	4,815	307	419	4,061
Other retail trade	2,254	5,147	639,478	1,140	64,176	1,834	8,280	25,040
Finance, insurance, and real estate	35,674	242,027	2,057,346	4,614	123,957	20,836	336,088	—440,145
Finance	10,784	122,316	313,773	555	16,753	1,707	7,551	—54,094
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	10,252	119,054	282,444	306	13,757	1,378	6,868	—61,531
Insurance agents, brokers, and service	1,069	2,900	191,411	768	33,067	627	2,010	57,843
Real estate	23,821	116,811	1,552,162	3,291	74,137	18,502	326,527	—443,894
Operators and lessors of buildings	15,412	69,585	1,112,015	2,279	50,686	13,702	312,191	—335,896
Lessors, other than buildings	5,503	35,250	63,543	427	2,544	3,156	8,450	—13,113
Real estate agents, brokers, and managers	1,730	7,517	122,806	326	4,171	1,052	2,861	—7,784
Other real estate	1,176	3,459	253,798	259	16,736	592	3,025	—87,101
Services	12,858	47,172	2,026,079	8,417	472,913	10,199	110,305	490,048
Hotels and other lodging places	860	2,693	212,293	583	46,765	838	29,849	—24,699
Motels, motor hotels, and tourist courts	491	1,788	160,606	387	33,926	470	19,638	—10,349
Other lodging places	369	905	51,687	196	12,839	368	10,211	—14,350
Personal services	1,340	3,401	91,454	1,134	25,431	1,297	3,901	12,451
Laundries, dry cleaning, and garment services	406	918	22,873	(*)	(*)	(*)	(*)	1,625
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	302	939	38,704	236	7,319	285	2,024	7,616
Business services	2,354	8,945	143,326	759	15,304	1,760	44,496	—2,271
Automobile repair and services	1,623	3,619	135,668	1,010	24,717	1,487	5,197	7,330
Automobile repair shops	1,239	2,850	99,773	836	19,019	1,103	2,418	8,454
General automobile repair shops	847	1,863	75,732	444	12,089	711	1,720	8,037
Other automobile repair	392	987	24,041	392	6,930	392	698	417
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	766	1,796	60,734	634	11,712	630	1,348	10,837
Amusement and recreation services, including motion pictures	554	1,435	68,218	275	25,294	328	7,336	—7,379
Medical and health services	1,357	4,078	402,969	1,126	67,482	999	6,435	161,614
Offices of physicians	750	2,228	227,363	730	32,312	540	2,245	129,285
Other medical and health services	607	1,850	175,606	396	55,170	459	4,190	32,329
Legal services	1,999	6,996	581,867	1,753	111,859	1,688	7,592	276,935
Engineering and architectural services	271	700	155,635	185	72,192	259	592	24,110
Accounting, auditing, and bookkeeping services	430	1,610	108,222	430	39,391	363	1,371	37,963
Certified public accountants	255	1,185	91,298	255	31,927	255	1,150	34,828
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,304	11,899	65,693	528	12,756	550	2,188	—6,843

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income 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 income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Others								
All industries	402,389	1,744,167	47,331,974	170,302	5,044,701	304,614	3,163,998	3,839,002
Agriculture, forestry, and fishing	61,016	157,462	5,819,370	39,798	363,282	54,364	495,723	482,823
Farms	56,692	145,402	5,429,011	37,102	311,184	50,495	458,995	459,743
Field crop	24,432	62,003	2,051,988	15,218	146,128	21,846	222,713	356,623
Fruit, tree nut, and vegetable	2,630	10,677	255,118	1,742	38,502	2,281	24,753	31,864
Livestock	28,244	69,288	2,988,831	19,404	108,694	25,215	207,648	71,202
Other	1,386	3,434	133,074	738	17,860	1,153	3,881	54
Agricultural services, forestry, and fishing	4,324	12,060	390,359	2,696	52,098	3,869	36,728	23,080
Mining	7,738	118,970	1,402,534	1,851	121,186	5,124	106,884	−114,632
Oil and gas extraction	6,227	113,566	681,183	963	32,089	3,908	40,725	−133,166
Other mining	1,511	5,404	721,351	888	89,097	1,216	66,159	18,534
Construction	24,029	53,108	4,399,236	15,324	730,285	18,134	100,537	393,750
General contractors	10,281	23,577	3,135,349	6,250	448,010	7,207	64,754	175,445
Special trade contractors	13,684	29,403	1,262,687	9,074	282,275	10,927	35,783	218,249
Plumbing, heating, and air conditioning	2,497	5,312	280,914	1,328	45,005	2,030	3,846	43,048
Painting, paper hanging, and decorating	1,497	3,075	73,479	1,078	17,423	1,370	1,768	24,548
Masonry, stonework, tile setting, and plastering	1,854	3,887	150,420	1,314	42,439	1,516	4,609	34,194
Contractors, not elsewhere classified	7,836	17,129	757,874	5,354	177,408	6,011	25,560	116,459
Manufacturing	10,894	27,240	2,294,051	6,472	395,105	8,932	104,177	135,649
Lumber and wood products, except furniture	2,925	7,185	696,955	2,088	112,661	2,526	44,938	4,191
Printing, publishing, and allied industries	1,847	4,567	200,015	1,007	47,017	1,422	4,283	40,580
Machinery, except electrical	635	1,457	206,190	409	55,351	518	2,820	7,139
Other manufacturing industries	5,487	14,031	1,190,891	2,968	180,076	4,466	52,136	83,739
Transportation, communication, electric, gas, and sanitary services	7,211	27,139	789,675	3,620	106,408	5,735	115,514	21,622
Transportation	5,625	14,729	696,997	2,616	88,531	4,774	77,316	40,608
Trucking and warehousing	3,785	8,802	428,112	1,975	60,310	3,217	34,712	24,413
Other transportation	1,840	5,927	268,885	641	28,221	1,557	42,604	16,395
Communication, electric, gas, and sanitary services	1,586	12,410	92,678	1,004	17,877	961	38,198	−19,186
Wholesale and retail trade	68,725	158,339	15,684,210	44,933	1,129,277	56,547	170,019	916,313
Wholesale trade	10,980	26,818	4,915,626	6,081	226,589	7,922	45,937	243,335
Retail trade	57,663	131,355	10,758,666	38,838	901,745	48,543	123,967	672,783
Building materials, hardware, garden supply, and mobile home dealers	3,267	7,944	820,742	2,452	63,892	2,931	9,431	70,694
General merchandise stores	1,620	3,794	563,003	1,031	47,433	1,385	6,477	52,104
Food stores	7,492	16,723	2,433,046	5,252	155,297	6,904	20,985	83,734
Grocery stores	5,732	12,792	2,183,269	3,887	128,723	5,229	16,970	73,698
Other food stores	1,760	3,931	249,777	1,365	26,574	1,675	4,015	10,036
Automotive dealers and service stations	10,121	21,920	3,072,026	7,161	160,161	8,768	21,438	149,414
Motor vehicle dealers	2,221	4,930	1,227,867	1,518	56,769	1,808	5,091	41,950
Gasoline service stations	5,808	12,619	1,502,709	4,533	75,652	5,269	11,969	86,021
Other automotive dealers	2,092	4,371	341,450	1,110	27,740	1,691	4,378	21,443
Apparel and accessory stores	4,521	10,059	490,595	3,177	44,939	3,541	5,239	52,961
Furniture and home furnishings stores	4,029	9,111	670,014	2,734	57,775	3,455	6,967	53,155
Eating places	8,316	20,640	1,042,635	7,287	224,564	7,423	27,061	69,531
Drinking places	2,632	6,201	170,713	1,886	22,907	2,222	5,837	8,905
Liquor stores	1,327	3,024	274,516	1,053	11,938	1,164	2,269	17,749
Other retail trade	14,338	31,939	1,221,376	6,795	112,839	10,750	18,263	114,536
Finance, insurance, and real estate	151,818	990,339	8,337,909	17,685	369,651	99,747	1,541,428	−447,054
Finance	38,792	485,939	1,279,647	1,293	52,521	4,797	22,096	349,301
Banking, and credit agencies other than banks	418	2,531	58,444	91	1,945	121	943	16,894
Security, commodity brokers, and services	925	10,695	375,328	133	42,824	219	1,424	43,894
Holding and investment companies	37,449	472,713	845,875	1,069	7,752	4,457	19,729	288,513
Insurance agents, brokers, and service	1,837	6,303	397,658	1,150	39,069	1,178	2,037	84,269
Real estate	111,189	498,097	6,660,604	15,242	278,061	93,772	1,517,295	−880,644
Operators and lessors of buildings	87,600	378,045	5,437,730	11,946	210,069	81,909	1,471,002	−852,880
Lessors, other than buildings	13,315	68,113	216,552	1,821	5,178	8,523	23,438	40,662
Real estate agents, brokers, and managers	5,167	21,984	296,739	825	15,909	1,853	9,964	−7,913
Other real estate	5,107	29,955	709,583	650	46,905	1,487	12,891	−60,513
Services	70,679	210,817	8,600,145	40,613	1,829,274	55,960	529,507	2,450,192
Hotels and other lodging places	5,258	20,986	1,013,092	3,271	241,893	4,711	131,660	−65,483
Motels, motor hotels, and tourist courts	2,446	10,832	568,415	2,022	129,440	2,279	75,758	−31,590
Other lodging places	2,812	10,154	444,677	1,249	112,453	2,432	55,902	−33,893
Personal services	8,458	18,204	400,846	5,028	97,458	7,295	18,577	62,804
Laundries, dry cleaning, and garment services	2,453	5,618	145,525	1,452	39,232	2,121	9,132	18,784
Beauty shops	3,223	6,580	108,894	2,350	39,901	2,943	3,082	13,027
Barber shops	722	1,508	22,144	(*)	(*)	(*)	(*)	8,320
Other personal services	2,060	4,498	124,283	1,086	14,937	1,712	5,961	22,673
Business services	9,015	26,488	583,924	2,865	72,011	7,199	238,738	−47,772
Automobile repair and services	8,022	18,013	482,644	3,872	62,535	6,280	28,404	76,927
Automobile repair shops	5,556	11,735	363,054	2,797	48,406	4,286	6,211	71,808
General automobile repair shops	2,596	5,613	137,611	1,042	12,054	1,925	2,483	23,376
Other automobile repair	2,960	6,122	225,443	1,755	36,352	2,361	3,728	48,432
Automobile parking and other services	2,466	6,278	119,590	1,075	14,129	1,994	22,193	5,119
Miscellaneous repair services	4,397	9,360	155,539	1,841	23,883	3,604	5,676	27,814
Amusement and recreation services, including motion pictures	4,854	16,731	278,490	1,934	63,428	3,740	28,494	−3,080
Medical and health services	6,074	18,365	1,690,662	4,989	345,601	4,933	20,797	746,439
Offices of physicians	3,656	12,276	1,188,668	3,032	211,406	2,848	8,637	610,727
Other medical and health services	2,418	6,089	502,014	1,957	134,195	2,085	11,960	135,712
Legal services	9,272	33,104	2,457,257	8,246	503,279	8,008	30,436	1,291,318
Engineering and architectural services	2,326	5,534	437,916	1,433	131,320	1,659	4,830	87,248
Accounting, auditing, and bookkeeping services	3,969	11,859	715,523	3,448	235,608	3,647	10,220	214,721
Certified public accountants	2,670	8,927	640,995	2,540	211,339	2,492	8,806	194,272
Other accounting, auditing, and bookkeeping services	1,299	2,932	74,528	908	24,269	1,155	1,414	20,449
Other services	9,034	32,173	383,232	3,684	52,258	4,884	11,675	59,256

(*) 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.

[3] United States totals in this table and in table 2. 5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2. 4 and 2. 5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

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 2.5—Partners, Receipts, and Net Income, by State and Selected Industries

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
United States, Total[3] [4]																
All industries	1,073,147	4,950,576	146,028,595	799,244	10,103,158	437,564	17,074,314	7,771,287	22,404,592	0.1	1.6	0.5	0.6	0.6	0.7	2.1
All nonfarm industries	964,052	4,633,980	134,511,262	702,945	9,197,292	367,566	16,179,238	7,000,900	20,625,549	0.2	1.7	0.4	0.7	0.6	0.7	2.2
Agriculture, forestry, and fishing	122,264	350,060	12,631,541	108,250	981,901	77,684	1,055,733	880,678	1,947,204	1.9	3.1	4.5	2.8	4.6	3.6	4.4
Farms	109,095	316,596	11,517,333	96,299	905,866	69,998	895,076	770,387	1,779,043	2.0	3.4	4.9	2.9	5.2	3.9	4.6
Mining	15,377	223,927	4,014,119	10,144	275,334	3,585	282,235	—469,087	1,299,060	5.3	8.5	2.1	2.9	4.5	2.9	12.4
Construction	60,658	135,325	12,303,178	43,747	271,950	37,703	1,805,783	789,232	1,240,270	2.9	2.9	1.4	2.8	2.1	2.8	4.1
Manufacturing	29,413	75,117	6,866,260	23,255	246,005	17,238	1,189,877	340,174	801,023	4.2	4.2	1.8	2.1	2.8	2.9	2.1
Transportation, communication, electric, gas, and sanitary services	17,060	53,057	2,451,546	14,999	349,558	8,776	304,478	—22,527	301,973	5.5	7.9	3.2	2.7	6.2	6.3	3.1
Wholesale and retail trade	193,494	449,549	45,172,587	154,710	463,620	124,092	3,310,810	2,653,571	3,019,114	1.4	1.4	1.1	1.8	1.6	1.8	4.8
Wholesale trade	30,922	76,230	16,032,683	21,802	121,374	16,948	739,755	818,645	902,893	3.7	3.6	1.8	3.6	3.7	3.4	11.5
Retail trade	162,395	372,954	29,113,882	132,798	342,037	107,113	2,568,739	1,832,154	2,113,313	1.6	1.6	1.5	2.2	1.8	2.2	5.2
Food stores	22,081	49,513	6,314,158	19,424	53,662	14,233	405,503	259,110	300,542	4.5	4.5	3.7	6.1	4.4	3.9	13.9
Automotive dealers and service stations	27,527	59,548	7,582,574	23,232	54,447	19,066	434,951	361,993	403,731	3.9	3.8	2.2	5.0	3.1	3.6	12.8
Other retail trade	112,787	263,893	15,217,150	90,142	233,928	73,814	1,728,285	1,207,051	1,409,040	2.0	2.1	2.2	2.7	2.5	3.1	8.3
Finance, insurance, and real estate	435,306	2,992,563	32,419,227	289,146	5,569,306	55,709	1,774,256	—3,597,303	4,715,919	0.7	2.5	0.6	0.8	1.8	1.3	2.3
Finance	107,029	1,418,993	5,896,575	12,723	116,055	3,472	503,975	155,921	1,925,081	2.0	5.3	1.2	14.3	2.6	2.1	5.7
Real estate	321,408	1,552,864	24,750,196	272,142	5,443,591	47,983	1,111,685	—3,958,383	2,523,096	0.9	1.1	0.8	0.8	2.5	1.8	2.5
Operators and lessors of buildings	261,083	1,249,224	20,875,689	243,451	5,305,897	40,064	898,833	—3,584,227	1,813,869	1.1	1.2	0.8	0.8	2.1	1.9	2.4
Other real estate	60,325	303,640	3,874,507	28,691	137,694	7,919	212,852	—374,156	609,227	2.7	3.4	2.6	4.2	10.2	4.5	9.6
Services	199,265	670,163	30,156,300	154,891	1,945,051	112,749	7,350,288	7,195,621	9,079,101	1.4	3.0	0.9	2.3	1.0	1.3	5.3
Medical and health services	17,711	61,866	5,451,765	14,076	71,352	14,717	1,329,527	1,963,238	2,020,105	4.7	7.7	2.3	4.1	2.6	3.1	12.0
Offices of physicians	9,457	37,668	3,309,478	7,092	23,443	7,856	645,187	1,565,780	1,572,964	5.9	11.9	2.9	6.1	2.8	3.6	43.1
Legal services	25,253	93,062	7,918,293	21,892	97,366	22,573	1,763,287	3,939,929	3,948,187	4.1	3.5	2.1	3.0	1.9	2.1	30.7
Other services	156,301	515,235	16,786,242	118,923	1,776,333	75,459	4,257,474	1,292,454	3,110,809	1.7	3.7	1.2	2.5	1.4	1.8	5.5
Alabama																
All industries	11,903	35,755	1,880,039	9,110	83,755	6,994	209,616	199,622	265,663	1.7	4.6	9.9	8.9	7.7	8.4	11.9
All nonfarm industries	10,253	32,162	1,805,962	7,877	76,172	5,838	200,777	205,296	259,834	3.1	5.5	10.3	7.3	7.9	8.0	12.9
Agriculture, forestry, and fishing	1,834	3,999	93,443	1,417	11,181	1,321	11,881	—3,307	8,536	15.4	15.3	17.9	20.4	29.0	26.3	32.5
Farms	1,650	3,593	74,077	1,233	8,583	1,156	8,839	—5,674	5,829	16.5	16.5	21.1	22.8	36.6	31.9	33.4
Mining	33	123	103,049	30	6,213	(*)	(*)	7,053	7,339	33.0	27.1	9.0	18.9	(*)	18.8	(*)
Construction	584	1,275	105,453	574	4,931	466	24,731	13,323	14,154	26.1	27.8	18.2	37.1	27.0	27.9	77.2
Manufacturing	284	708	107,559	284	2,339	225	16,630	7,765	8,282	36.8	30.9	12.8	22.3	15.5	19.5	50.0
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,759	6,005	907,278	2,258	9,215	2,163	60,969	41,042	44,748	10.8	10.6	20.6	29.0	21.3	9.4	34.4
Wholesale trade	331	815	174,613	331	2,200	329	10,329	8,087	8,539	31.5	30.7	11.4	23.5	22.6	13.6	82.6
Retail trade	2,428	5,190	732,665	1,927	7,015	1,834	50,640	32,955	36,209	11.9	11.6	25.5	37.4	25.4	11.5	37.7
Food stores	566	1,252	325,104	448	3,657	448	21,877	5,476	7,505	28.6	28.0	56.7	71.0	56.9	25.2	56.2
Automotive dealers and service stations	763	1,590	203,470	439	845	524	10,088	12,143	12,575	21.7	21.0	11.8	20.9	16.2	22.0	51.1
Other retail trade	1,099	2,348	204,091	1,040	2,513	862	18,675	15,336	16,129	19.0	18.7	12.2	16.1	16.4	16.8	54.0
Finance, insurance, and real estate	2,576	13,001	136,089	1,841	31,624	438	6,906	—5,511	32,218	10.5	11.6	10.4	11.7	23.1	16.0	17.6
Finance	443	5,973	14,695	(*)	(*)	(*)	(*)	8,882	11,559	28.5	21.5	20.5	(*)	(*)	19.9	32.1
Real estate	2,117	6,964	114,777	1,713	31,306	416	6,234	—14,894	20,138	11.8	12.5	11.5	11.9	24.9	23.0	18.9
Operators and lessors of buildings	1,798	5,851	98,982	1,617	30,624	345	4,143	—10,852	15,319	13.3	14.2	12.4	12.1	15.7	24.6	14.2
Other real estate	319	1,113	15,795	(*)	(*)	(*)	(*)	—4,042	(*)	30.1	28.1	33.5	(*)	(*)	(*)	(*)
Services	3,576	10,120	405,467	2,449	15,962	2,166	71,497	140,460	149,652	9.8	12.7	9.1	15.9	10.5	11.3	24.8
Medical and health services	503	1,229	99,758	350	720	367	17,114	46,436	46,557	28.4	26.1	19.7	26.2	21.6	22.2	69.7
Offices of physicians	258	674	84,703	172	538	239	15,377	40,776	40,776	33.7	27.8	21.6	30.2	23.4	24.0	—
Legal services	349	1,178	85,072	340	909	349	13,648	54,397	54,397	34.1	25.7	20.6	29.5	22.1	20.4	—
Other services	2,724	7,713	220,637	1,759	14,333	1,450	40,735	39,627	48,698	11.9	16.3	13.1	17.6	15.4	19.0	25.1

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Alaska																
All industries	2,866	10,189	376,608	2,337	18,720	1,003	79,856	44,031	68,187	4.4	10.6	4.3	10.7	6.1	10.6	26.4
All nonfarm industries	2,820	10,051	371,846	2,291	18,076	957	78,156	44,836	68,187	4.6	10.8	4.3	11.0	6.1	10.6	27.3
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	131	345	89,805	108	1,480	48	39,200	7,127	9,199	45.6	38.7	7.5	27.6	3.8	19.6	83.1
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	626	1,469	126,266	622	2,529	386	10,003	15,447	18,028	24.0	23.8	11.7	31.9	17.9	14.8	67.7
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	554	1,249	72,217	554	1,339	318	6,738	9,862	10,486	26.0	26.6	20.5	31.7	20.6	25.5	80.5
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	485	1,100	59,806	485	1,078	249	7,260	9,451	9,987	28.1	29.0	22.6	36.2	21.4	26.7	92.5
Finance, insurance, and real estate	1,325	5,811	66,497	838	5,674	220	2,186	3,162	13,981	12.9	17.9	14.3	15.2	34.6	20.2	19.0
Finance	470	2,284	8,168	(*)	(*)	(*)	(*)	−673	3,799	22.1	21.7	27.2	(*)	(*)	23.9	32.5
Real estate	855	3,527	58,329	784	5,367	205	1,917	3,835	10,182	18.4	27.0	16.3	15.8	38.9	26.7	24.2
Operators and lessors of buildings	725	3,006	37,512	714	5,279	135	1,400	1,508	5,556	20.7	31.2	18.2	16.0	48.7	32.4	28.4
Other real estate	130	521	(*)	(*)	(*)	(*)	(*)	2,327	(*)	47.4	41.6	(*)	(*)	(*)	(*)	(*)
Services	441	1,275	58,109	435	2,524	124	16,997	15,445	17,145	28.8	30.2	17.1	38.6	16.5	27.1	80.4
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	424	1,175	44,247	420	2,428	(*)	(*)	11,866	13,566	29.9	32.6	20.8	40.2	(*)	32.2	60.5
Arizona																
All industries	11,128	56,334	1,146,528	7,116	119,285	4,347	127,928	133	156,558	2.7	5.8	5.7	8.0	9.9	10.9	4.6
All nonfarm industries	9,587	51,178	894,349	6,344	100,465	3,500	101,288	−15,005	117,908	3.3	6.3	3.7	8.9	10.2	8.4	4.4
Agriculture, forestry, and fishing	1,623	5,320	252,179	854	25,812	929	28,608	14,178	38,650	18.6	20.6	25.0	30.7	28.4	37.6	20.7
Farms	1,541	5,156	252,179	772	18,820	847	26,642	15,138	38,650	19.0	21.1	25.0	20.9	29.7	37.6	21.2
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)
Construction	586	1,344	80,313	393	1,405	331	9,977	3,668	6,383	33.1	34.4	19.3	36.1	29.8	41.1	36.7
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,477	5,830	324,387	1,789	5,037	1,398	28,746	14,409	20,200	14.1	14.0	8.8	24.3	26.8	15.8	38.4
Wholesale trade	414	920	49,701	236	378	302	2,499	3,809	4,112	39.1	40.1	21.8	42.8	23.0	46.0	40.6
Retail trade	2,063	4,910	274,686	1,553	4,659	1,096	26,247	10,600	16,088	16.0	15.7	10.0	26.1	29.3	16.6	40.6
Food stores	292	764	40,488	207	374	(*)	(*)	1,434	(*)	47.9	51.8	33.2	57.0	(*)	(*)	82.0
Automotive dealers and service stations	395	1,126	123,220	300	1,998	218	6,246	1,369	4,401	36.0	31.3	13.5	52.2	35.1	20.0	59.0
Other retail trade	1,376	3,020	110,978	1,046	2,287	769	17,741	7,797	8,663	21.1	20.9	18.0	27.0	41.7	23.4	52.2
Finance, insurance, and real estate	4,580	38,275	237,274	2,418	46,139	782	8,733	−19,222	39,662	8.2	9.1	6.9	7.0	15.1	10.1	8.0
Finance	1,470	21,652	27,846	134	294	(*)	(*)	1,142	14,954	18.0	14.9	9.3	29.4	(*)	13.0	24.3
Real estate	3,095	16,393	207,980	2,269	45,796	742	8,434	−21,177	23,895	10.6	10.8	7.9	7.1	15.6	15.0	7.7
Operators and lessors of buildings	2,371	11,921	150,743	2,064	43,152	565	7,001	−21,634	15,198	12.7	12.6	8.1	7.6	17.6	19.8	9.2
Other real estate	724	4,472	57,237	205	2,644	177	1,433	457	8,697	23.8	23.7	20.8	7.2	34.8	23.5	13.7
Services	1,438	4,872	190,569	1,335	29,425	761	42,603	22,591	47,461	19.0	16.0	10.9	17.2	15.4	18.6	10.9
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	141	642	47,261	132	488	59	10,263	24,772	24,840	59.0	40.5	23.0	18.6	21.0	26.8	98.7
Other services	1,275	3,951	135,324	1,181	26,787	680	30,526	−4,992	19,810	20.8	18.0	13.5	17.6	20.7	29.9	10.9

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Arkansas																
All industries	10,087	30,607	1,258,633	8,119	76,541	5,317	129,646	122,095	173,476	2.6	6.3	5.5	8.3	8.1	9.6	15.3
All nonfarm industries	7,710	25,068	950,619	5,834	43,838	3,319	98,235	85,956	122,376	5.0	8.3	5.6	9.3	9.2	10.3	17.7
Agriculture, forestry, and fishing	2,486	6,065	330,236	2,386	33,765	2,107	32,887	33,801	51,964	14.6	14.8	16.6	16.5	18.5	23.7	30.7
Farms	2,377	5,739	308,014	2,285	32,703	1,998	31,411	36,139	51,100	15.1	15.2	17.7	17.0	19.3	24.0	31.2
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	558	1,262	81,132	541	2,380	395	14,082	6,606	8,083	31.9	31.7	24.3	30.1	27.5	34.5	88.8
Manufacturing	438	1,029	86,838	430	2,568	189	14,770	5,186	5,461	36.0	35.4	19.8	29.2	30.2	22.6	98.4
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,772	3,899	489,709	1,581	6,579	1,500	30,166	25,435	26,863	16.3	15.6	10.4	17.4	15.7	13.6	33.2
Wholesale trade	226	527	148,043	218	2,267	220	7,546	6,088	7,011	36.9	32.4	11.0	23.8	21.9	22.5	39.0
Retail trade	1,546	3,372	341,666	1,363	4,312	1,280	22,620	19,347	19,852	18.2	17.6	14.7	23.7	19.9	17.0	61.9
Food stores	267	642	96,215	267	710	267	6,927	4,522	4,634	42.2	44.5	20.0	26.8	27.9	34.5	57.6
Automotive dealers and service stations	442	948	119,648	421	1,191	346	3,578	6,743	6,831	36.0	34.1	25.8	42.0	24.7	32.6	66.4
Other retail trade	837	1,782	125,803	675	2,411	667	12,115	8,082	8,387	26.0	24.7	30.0	37.2	33.6	25.9	98.4
Finance, insurance, and real estate	3,378	14,758	122,016	2,004	21,782	246	2,555	10,110	27,959	11.2	14.4	13.7	14.5	27.1	15.7	15.8
Finance	859	6,483	9,628	(*)	(*)	(*)	(*)	5,984	6,424	27.0	29.9	26.3	(*)	(*)	22.1	77.6
Real estate	2,428	8,072	94,055	1,987	21,751	237	2,444	2,342	19,751	13.9	13.3	11.7	14.6	28.2	20.7	16.1
Operators and lessors of buildings	1,649	5,867	64,753	1,649	19,850	130	2,103	−6,248	8,589	17.5	16.7	13.6	15.6	31.3	33.2	16.9
Other real estate	779	2,205	29,302	338	1,901	(*)	(*)	8,590	11,162	26.8	25.1	25.0	43.6	(*)	27.0	50.1
Services	1,210	3,147	144,848	961	7,133	761	31,704	43,869	49,547	21.5	18.2	15.3	31.3	19.7	23.3	42.5
Medical and health services	150	388	42,200	150	527	150	7,579	19,106	19,165	54.9	43.8	32.0	39.6	30.6	48.7	93.0
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,008	2,453	73,797	759	6,257	567	19,380	9,060	14,679	24.6	22.1	21.2	35.5	28.8	28.5	43.0
California																
All industries	156,817	794,171	22,971,666	113,941	1,574,423	60,790	2,774,714	1,114,026	3,324,720	0.3	1.9	1.0	1.4	1.9	1.6	3.0
All nonfarm industries	145,359	737,177	20,645,299	104,429	1,435,963	53,162	2,427,255	1,082,275	3,034,142	0.6	2.0	0.8	1.5	1.6	1.6	3.2
Agriculture, forestry, and fishing	14,124	64,061	2,583,148	11,834	151,122	8,140	398,814	65,692	333,936	5.6	6.7	7.3	6.0	9.7	9.1	8.5
Farms	11,458	56,994	2,326,367	9,512	138,440	6,128	347,459	31,751	290,578	6.4	9.7	8.0	6.4	10.8	9.9	8.7
Mining	1,141	17,378	673,840	613	34,019	185	24,036	177,160	382,515	21.6	23.5	2.6	5.7	14.3	1.6	21.9
Construction	6,366	15,054	2,152,324	4,729	28,313	3,161	247,962	92,601	167,254	8.8	8.5	3.2	7.9	5.8	7.4	18.4
Manufacturing	6,219	17,232	1,022,687	4,649	22,792	3,184	193,629	53,060	95,720	9.3	9.7	5.1	9.1	8.1	9.8	12.9
Transportation, communication, electric, gas, and sanitary services	2,687	7,257	412,099	2,531	63,097	1,836	63,696	−4,245	47,909	14.4	14.7	7.7	7.3	13.5	9.8	11.3
Wholesale and retail trade	28,217	71,811	6,601,526	22,086	62,120	18,872	619,648	392,330	470,896	3.8	3.8	2.1	4.2	3.2	3.7	13.5
Wholesale trade	4,661	12,197	2,128,717	2,831	12,974	2,464	116,349	102,153	121,438	10.4	10.0	2.9	10.6	6.3	7.6	32.6
Retail trade	23,539	59,580	4,464,493	19,238	49,093	16,700	502,356	289,542	348,823	4.3	4.2	2.9	4.5	3.7	4.3	14.5
Food stores	3,109	7,917	965,769	2,776	7,098	1,949	73,280	41,370	46,787	12.1	11.2	6.0	10.4	8.4	8.7	24.3
Automotive dealers and service stations	2,908	6,598	861,986	2,568	7,075	2,308	68,165	34,848	43,656	12.2	12.4	6.6	9.5	10.8	10.9	38.2
Other retail trade	17,522	45,065	2,636,738	13,894	34,920	11,043	360,911	213,326	258,380	5.2	5.2	4.2	5.8	4.6	5.5	17.5
Finance, insurance, and real estate	68,538	486,491	4,830,263	44,792	682,273	7,481	166,071	−579,564	649,036	1.9	2.7	1.8	1.8	5.0	3.6	2.8
Finance	16,885	168,520	380,829	2,073	12,856	501	18,947	−39,187	203,599	5.1	6.8	5.7	11.3	12.2	5.7	9.3
Real estate	51,100	316,057	4,356,264	42,378	868,916	7,116	132,418	−555,298	429,944	2.3	2.4	1.9	1.8	5.1	4.7	2.8
Operators and lessors of buildings	42,444	266,223	3,215,839	39,117	846,344	6,126	96,993	−500,062	305,731	2.6	2.5	1.9	1.8	3.9	5.3	2.8
Other real estate	8,656	49,834	1,140,425	3,261	22,572	990	35,425	−55,236	124,213	7.3	8.9	5.3	11.8	16.0	10.1	9.3
Services	29,516	114,869	4,692,941	22,698	330,672	17,231	1,060,858	916,684	1,177,146	3.8	6.3	2.4	4.4	2.8	3.5	8.4
Medical and health services	2,560	10,857	1,191,850	2,055	11,656	2,505	334,413	341,978	347,048	12.5	10.6	4.2	10.1	4.1	6.6	15.5
Offices of physicians	1,374	7,205	894,649	1,056	4,393	1,230	241,875	290,572	291,598	15.1	12.7	4.4	13.8	3.1	7.1	50.4
Legal services	2,864	9,268	849,948	2,761	12,212	2,713	202,341	383,355	384,878	12.9	10.0	6.3	9.9	6.0	6.6	98.2
Other services	24,092	94,744	2,651,143	17,882	306,804	12,213	524,104	191,351	445,220	4.4	7.5	3.4	4.7	4.6	5.5	8.6

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Colorado																
All industries	18,931	157,658	1,830,310	13,114	122,550	6,403	187,164	68,977	323,625	1.8	9.3	3.2	4.6	5.0	5.3	8.9
All nonfarm industries	17,161	152,299	1,620,232	11,483	104,650	5,223	176,281	61,983	297,994	2.5	9.7	2.9	4.9	5.3	5.6	9.5
Agriculture, forestry, and fishing	1,787	5,608	215,428	1,648	18,045	1,197	11,102	8,091	26,728	16.4	18.8	19.6	16.7	18.9	22.2	26.7
Farms	1,770	5,559	210,078	1,631	17,900	1,180	10,883	6,994	25,631	16.6	18.9	20.0	16.8	19.2	22.9	26.7
Mining	657	57,670	164,781	384	9,543	41	7,537	972	58,801	26.5	24.3	10.5	8.8	20.4	12.0	31.2
Construction	1,005	2,404	131,245	687	1,196	744	19,524	10,202	16,288	23.8	25.3	15.0	30.4	19.7	25.7	47.0
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	541	1,454	36,789	515	3,581	262	5,812	5,847	6,429	31.9	33.1	36.1	28.7	40.8	45.2	51.0
Wholesale and retail trade	2,603	6,260	515,180	2,092	5,212	1,471	42,163	20,342	26,375	13.3	12.9	8.2	14.4	10.6	14.0	23.7
Wholesale trade	598	1,746	196,527	341	963	281	7,168	6,263	7,236	29.2	28.5	9.4	22.5	18.0	29.7	50.9
Retail trade	2,005	4,514	318,653	1,751	4,249	1,190	34,995	14,079	19,139	15.4	14.7	8.9	17.1	12.5	16.0	26.6
Food stores	114	247	32,687	(*)	(*)	(*)	(*)	1,303	(*)	63.2	58.9	29.2	(*)	(*)	(*)	(*)
Automotive dealers and service stations	336	730	105,874	312	881	247	6,882	2,230	3,368	36.7	34.1	15.8	22.1	16.3	27.7	47.9
Other retail trade	1,555	3,537	180,092	1,396	3,185	900	25,636	10,546	14,449	18.1	17.4	12.7	22.1	16.5	20.2	31.7
Finance, insurance, and real estate	8,924	75,312	387,429	5,288	70,019	704	19,108	−66,351	72,027	5.3	7.4	6.1	7.0	13.6	10.8	8.9
Finance	2,926	32,077	62,030	367	2,096	63	6,786	−3,497	36,780	11.7	13.4	10.6	32.6	21.8	14.0	25.2
Real estate	5,999	43,037	321,646	4,822	67,839	613	12,149	−63,667	34,211	7.1	9.2	7.2	7.2	17.7	17.2	7.5
Operators and lessors of buildings	4,483	27,538	209,942	4,284	61,441	506	6,519	−50,018	21,304	8.6	8.5	6.0	6.5	15.0	15.7	8.8
Other real estate	1,416	15,499	111,704	538	6,398	107	5,630	−13,649	12,907	15.1	21.5	18.1	44.0	34.3	37.9	16.0
Services	3,214	8,732	359,566	2,386	14,595	1,855	77,267	87,345	114,431	12.2	10.8	9.1	13.2	9.5	11.2	20.3
Medical and health services	239	845	92,006	215	599	211	14,970	49,130	49,130	32.6	21.8	18.5	27.9	21.1	20.1	—
Offices of physicians	132	609	73,071	116	268	112	10,567	41,841	41,841	23.1	18.8	19.8	27.3	23.0	21.8	—
Legal services	518	1,555	78,032	447	1,099	518	19,898	38,405	39,965	33.1	26.8	20.8	21.4	21.8	19.9	76.5
Other services	2,457	6,332	189,528	1,724	12,897	1,126	42,399	−190	25,336	14.6	13.6	13.1	14.8	12.5	16.0	21.1
Connecticut																
All industries	16,363	79,864	1,560,890	12,182	159,511	4,030	140,677	88,203	267,553	1.8	7.2	3.1	4.6	6.5	6.0	8.0
All nonfarm industries	16,088	79,024	1,542,298	11,907	158,321	3,855	139,444	85,794	263,626	1.9	7.3	3.1	4.6	6.6	6.0	8.1
Agriculture, forestry, and fishing	423	1,136	22,149	353	1,265	(*)	(*)	2,338	(*)	36.8	36.6	41.5	34.9	(*)	76.6	45.4
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,053	2,287	117,961	809	4,229	579	16,285	14,538	19,030	22.5	22.0	14.7	22.8	24.7	23.7	16.2
Manufacturing	475	973	43,028	405	1,721	265	9,446	10,159	10,362	35.5	34.9	29.0	31.0	35.7	35.0	69.7
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,350	5,244	337,811	1,971	3,747	1,103	22,630	20,232	22,530	14.2	14.1	9.2	16.9	15.9	12.3	46.5
Wholesale trade	252	648	73,616	171	881	101	4,208	3,633	4,034	40.4	36.1	15.0	43.7	18.4	24.2	80.2
Retail trade	2,098	4,596	264,195	1,800	2,866	1,002	18,422	16,599	18,496	15.3	15.4	11.5	17.9	19.3	14.3	53.7
Food stores	314	648	66,697	306	903	156	4,361	2,557	3,543	38.7	37.7	24.5	43.4	61.1	30.2	96.4
Automotive dealers and service stations	196	480	60,192	188	211	179	2,772	3,103	3,232	38.0	45.1	25.3	31.5	36.5	37.8	73.0
Other retail trade	1,588	3,468	137,306	1,306	1,752	667	11,289	10,939	11,721	18.7	18.7	16.6	19.5	19.8	18.9	47.2
Finance, insurance, and real estate	9,561	60,561	710,549	6,789	106,615	760	33,472	1,185	118,619	5.0	9.8	3.8	5.2	4.1	5.7	7.9
Finance	1,641	26,013	60,775	128	1,126	23	10,680	12,913	27,221	17.5	22.1	7.3	19.8	6.6	10.9	25.4
Real estate	7,899	34,311	456,521	6,644	105,475	719	9,097	−57,491	45,635	5.9	6.8	5.9	5.3	13.0	13.4	8.4
Operators and lessors of buildings	6,853	30,224	400,305	6,308	104,584	540	7,065	−59,322	38,447	6.6	7.4	6.0	5.3	13.1	12.5	8.8
Other real estate	1,046	4,087	56,216	336	891	(*)	(*)	1,831	7,188	22.0	23.7	23.1	41.9	(*)	54.0	28.9
Services	2,220	7,906	307,133	1,744	34,285	1,119	55,124	60,864	91,923	14.7	15.5	11.3	14.7	13.4	15.5	14.7
Medical and health services	299	699	58,757	299	1,499	299	13,948	20,508	21,413	40.5	35.5	26.3	27.9	26.8	31.7	54.4
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	397	1,358	85,760	257	680	257	15,396	44,271	44,271	35.1	27.4	23.5	25.0	22.4	26.0	—
Other services	1,524	5,849	162,616	1,188	32,106	563	25,780	−3,915	26,239	18.6	20.0	15.7	15.7	22.4	23.3	15.1

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Delaware																
All industries	2,074	10,038	384,909	1,511	63,850	606	24,335	106,550	155,787	2.5	14.4	3.8	7.5	25.8	3.0	6.4
All nonfarm industries	1,859	9,457	372,352	1,345	61,752	538	23,918	103,031	152,257	5.3	15.5	3.5	7.3	26.3	2.6	6.4
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)
Wholesale and retail trade	334	748	112,079	321	655	321	5,768	8,145	8,556	22.0	21.3	11.1	24.8	17.6	24.4	20.9
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	329	733	67,053	317	570	317	4,303	6,981	7,392	22.3	21.7	18.6	28.4	23.6	28.2	20.9
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	261	563	40,935	249	390	261	2,569	5,406	5,703	28.0	27.1	30.4	36.5	27.8	35.9	(*)
Finance, insurance, and real estate	901	6,454	150,166	552	5,745	(*)	(*)	105,863	112,967	16.0	24.0	5.3	13.6	(*)	1.9	23.9
Finance	239	3,027	109,351	(*)	(*)	—	—	107,323	(*)	38.7	45.3	1.6	(*)	—	(*)	(*)
Real estate	662	3,427	40,815	502	5,713	(*)	(*)	−1,460	4,969	19.8	22.6	19.0	13.6	(*)	25.7	26.6
Operators and lessors of buildings	522	2,752	26,673	473	5,588	(*)	(*)	−3,022	3,050	23.7	26.0	18.0	14.0	(*)	27.4	26.2
Other real estate	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Services	339	1,516	71,943	288	51,983	88	16,417	−15,613	24,279	29.7	18.3	13.1	9.0	38.5	12.4	9.8
Medical and health services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Offices of physicians	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	321	1,386	55,408	270	51,804	(*)	(*)	−24,508	15,384	31.2	19.9	16.2	9.0	(*)	7.5	9.8
District of Columbia																
All industries	4,313	33,383	1,182,806	3,408	94,378	1,876	154,525	240,072	323,849	9.0	14.0	5.1	7.3	6.1	7.3	12.3
All nonfarm industries	4,239	33,013	1,182,515	3,334	94,283	1,876	154,525	240,147	323,849	9.1	14.1	5.1	7.4	6.1	7.3	12.3
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	(*)	(*)	(*)	(*)	—	—	(*)
Farms	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	(*)	(*)	(*)	(*)	—	—	(*)
Mining	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)
Wholesale and retail trade	277	1,262	153,059	249	1,179	257	10,640	9,266	9,683	38.5	40.0	22.5	36.2	29.3	24.5	94.0
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Retail trade	272	1,223	110,610	246	1,147	254	9,752	8,700	9,117	39.2	41.3	31.0	37.2	32.0	26.0	94.0
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other retail trade	168	933	59,331	142	599	150	5,328	5,920	6,337	46.2	48.8	20.1	38.5	33.3	26.2	94.0
Finance, insurance, and real estate	2,566	26,381	496,650	1,769	79,570	713	25,974	10,584	83,299	11.6	17.5	6.7	7.9	8.5	11.0	13.2
Finance	705	12,149	21,222	(*)	(*)	(*)	(*)	−2,985	16,143	27.6	36.1	18.3	(*)	(*)	21.9	14.9
Real estate	1,859	14,228	473,402	1,660	78,871	706	24,546	13,301	66,888	12.6	10.8	6.9	8.0	8.4	12.6	17.1
Operators and lessors of buildings	1,764	12,891	459,740	1,638	77,833	704	24,258	15,467	64,401	13.2	10.7	7.1	8.1	8.5	13.1	18.6
Other real estate	95	1,337	13,662	(*)	(*)	(*)	(*)	−2,166	(*)	34.4	53.2	22.0	(*)	(*)	(*)	(*)
Services	1,282	5,049	480,674	1,206	10,492	814	110,629	218,232	226,002	18.7	13.1	8.0	22.6	7.9	9.7	43.5
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	618	2,842	358,928	543	3,862	396	83,413	192,604	192,927	24.1	15.3	9.7	11.2	8.9	11.0	80.3
Other services	573	1,959	97,809	572	6,227	327	20,888	16,271	23,716	31.1	25.0	16.9	37.5	22.1	23.0	45.2

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Florida																
All industries	39,456	145,590	3,878,459	29,073	415,536	15,657	426,297	−73,453	612,482	1.1	2.9	2.2	5.1	4.3	4.7	5.5
All nonfarm industries	36,384	136,604	3,629,848	26,283	391,881	13,640	398,828	−52,049	579,631	1.5	3.1	2.2	5.4	4.5	4.8	5.8
Agriculture, forestry, and fishing	3,677	10,803	317,626	3,577	27,294	2,158	37,237	−14,028	41,724	11.4	11.9	12.8	12.0	14.7	21.1	18.0
Farms	3,072	8,986	248,611	2,790	23,655	1,817	27,469	−21,404	32,851	12.7	13.5	15.1	12.8	16.9	25.1	18.5
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	3,045	6,852	404,838	2,035	6,282	2,147	52,036	9,693	35,021	13.6	13.6	8.4	15.4	17.9	15.1	13.3
Manufacturing	518	1,184	40,871	304	2,561	(*)	(*)	2,473	(*)	35.7	36.3	23.6	20.0	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	562	1,593	78,158	560	5,574	271	16,096	1,665	5,822	31.3	30.5	22.6	24.5	38.0	41.7	38.9
Wholesale and retail trade	6,808	15,761	1,068,952	5,399	15,623	4,286	76,916	41,272	63,010	8.2	8.3	5.7	12.5	9.1	9.3	17.0
Wholesale trade	835	2,314	262,779	670	1,995	426	10,354	13,619	15,511	25.7	26.0	9.8	25.7	16.2	20.7	71.4
Retail trade	5,973	13,447	806,173	4,729	13,628	3,860	66,562	27,653	47,499	8.8	8.9	7.1	13.9	10.4	10.6	17.4
Food stores	739	1,606	169,935	668	1,793	514	10,096	4,865	7,041	25.8	25.9	17.7	24.0	24.5	23.1	49.5
Automotive dealers and service stations	1,075	2,323	201,802	992	1,147	789	11,602	8,843	9,137	20.6	21.3	13.7	28.9	16.8	22.4	56.8
Other retail trade	4,159	9,518	434,436	3,069	10,688	2,557	44,864	13,945	31,321	11.2	11.1	10.3	17.2	14.1	14.1	19.0
Finance, insurance, and real estate	16,704	83,969	1,037,907	10,769	233,254	2,152	47,487	−264,056	158,861	4.0	5.1	4.0	4.8	6.3	7.5	7.1
Finance	4,734	34,523	84,754	599	4,246	208	2,179	−34,025	52,962	9.5	11.0	10.6	41.2	8.2	12.6	30.4
Real estate	11,609	48,245	933,657	10,026	228,712	1,656	43,646	−227,199	100,261	5.0	4.9	4.9	4.9	6.6	9.4	4.5
Operators and lessors of buildings	9,628	38,558	706,543	9,279	223,107	1,369	33,011	−168,486	69,257	5.7	5.1	4.9	5.0	6.7	10.6	5.5
Other real estate	1,981	9,687	227,114	747	5,605	287	10,635	−58,713	31,004	13.4	15.1	9.5	13.0	17.6	18.7	8.6
Services	7,774	23,138	923,700	6,411	124,275	4,414	188,404	154,361	303,904	7.5	8.8	8.0	15.1	7.3	8.8	14.4
Medical and health services	482	1,482	141,741	322	1,406	393	24,952	72,896	73,277	30.2	23.5	17.4	22.3	17.6	19.4	78.1
Offices of physicians	285	780	81,543	196	724	196	12,810	48,404	48,404	37.1	28.6	20.9	28.0	20.2	23.4	0.0
Legal services	884	2,627	229,614	866	3,384	884	46,357	122,877	122,877	23.1	18.0	14.5	17.6	14.2	14.9	—
Other services	6,408	19,029	552,345	5,223	119,485	3,137	117,095	−41,412	107,750	8.6	7.9	7.4	15.7	10.0	12.8	14.4
Georgia																
All industries	20,688	93,351	2,509,947	14,959	191,043	9,643	295,051	−107,159	388,346	1.3	5.2	2.6	4.1	4.4	4.6	24.2
All nonfarm industries	18,676	88,717	2,245,220	13,211	172,594	8,187	275,505	−121,686	357,277	2.0	5.5	2.4	4.1	4.2	4.7	25.1
Agriculture, forestry, and fishing	2,048	4,708	282,634	1,777	18,947	1,490	20,514	14,915	31,820	14.7	14.8	17.1	20.6	30.2	21.9	27.3
Farms	2,012	4,634	264,727	1,748	18,449	1,456	19,546	14,527	31,069	14.9	15.0	18.1	21.2	31.7	22.4	27.8
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,612	3,382	168,705	842	5,363	1,050	26,958	9,805	17,422	16.7	16.8	12.7	20.9	17.2	17.8	22.5
Manufacturing	731	1,823	107,584	557	4,314	499	22,380	8,976	11,824	25.6	26.5	14.4	24.1	16.0	28.4	19.4
Transportation, communication, electric, gas, and sanitary services	431	894	17,194	(*)	(*)	(*)	(*)	2,506	(*)	34.9	34.0	42.2	(*)	(*)	(*)	(*)
Wholesale and retail trade	4,462	10,181	883,788	3,726	8,703	3,029	69,091	47,123	56,880	8.7	9.2	5.4	9.3	11.1	10.0	24.3
Wholesale trade	819	1,927	296,567	466	2,194	447	18,092	14,766	16,234	21.1	19.9	8.5	16.3	13.9	14.6	68.1
Retail trade	3,643	8,254	587,221	3,260	6,509	2,582	50,999	32,357	40,646	10.0	10.8	7.4	11.5	14.4	13.0	26.1
Food stores	481	1,042	151,054	479	1,325	191	6,922	6,354	6,632	27.1	28.0	14.6	20.1	14.6	21.9	78.2
Automotive dealers and service stations	960	2,186	188,033	926	1,100	833	11,264	10,089	12,051	20.5	23.3	15.9	22.8	19.1	23.5	57.5
Other retail trade	2,202	5,026	248,134	1,855	4,084	1,558	32,813	15,914	21,963	13.8	14.5	11.4	16.5	21.6	20.0	30.8
Finance, insurance, and real estate	7,267	59,507	460,954	4,404	122,120	933	28,542	−349,007	63,837	5.6	8.3	5.3	5.1	6.2	9.5	29.1
Finance	2,140	33,483	42,447	227	638	(*)	(*)	−49,823	34,556	12.8	13.9	12.1	36.7	(*)	13.0	18.9
Real estate	4,803	25,188	396,268	3,969	120,952	684	23,742	−306,821	21,526	7.1	8.2	5.8	5.2	4.3	14.8	36.3
Operators and lessors of buildings	3,782	18,372	354,387	3,634	118,577	644	19,979	−281,698	18,284	8.2	9.9	6.2	5.3	5.0	16.8	39.6
Other real estate	1,021	6,816	41,881	335	2,375	40	3,763	−25,123	3,242	17.3	16.9	16.6	13.9	7.0	26.5	25.8
Services	4,052	12,168	577,019	3,209	28,886	2,326	121,755	155,589	199,107	9.6	9.9	5.8	12.3	6.7	7.7	10.8
Medical and health services	270	925	103,783	254	948	212	19,357	55,621	55,723	24.6	21.4	13.5	20.5	13.3	14.9	61.0
Offices of physicians	177	649	84,606	161	559	177	14,411	49,066	49,066	17.8	14.3	15.3	24.4	13.7	16.4	—
Legal services	658	2,414	191,553	592	2,981	658	40,472	101,744	102,326	24.6	16.9	11.5	16.2	10.8	12.4	98.8
Other services	3,124	8,829	281,683	2,363	24,957	1,456	61,926	−1,776	41,058	11.6	12.9	8.4	14.1	10.9	13.1	10.9

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Hawaii																
All industries	5,288	44,239	751,722	3,033	40,296	1,233	94,783	56,313	129,926	2.3	6.3	5.2	12.6	15.8	13.7	13.3
All nonfarm industries	4,956	43,500	732,272	2,767	39,338	1,076	91,878	55,498	127,087	5.0	8.5	3.4	9.2	17.1	9.0	13.0
Agriculture, forestry, and fishing	332	739	19,450	266	958	(*)	(*)	815	(*)	16.8	16.8	24.2	26.0	(*)	(*)	(*)
Farms	332	739	19,450	266	958	(*)	(*)	815	(*)	16.8	17.9	24.6	26.8	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)
Construction	164	339	63,372	(*)	(*)	(*)	(*)	3,487	5,683	26.4	25.5	5.2	(*)	(*)	10.6	5.8
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	560	1,282	65,677	560	618	151	4,160	6,233	6,714	21.8	26.7	11.7	21.8	17.8	16.8	53.3
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	544	1,250	56,322	544	597	147	3,991	5,384	5,865	24.4	29.9	16.6	27.2	23.2	20.9	73.0
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	381	918	32,503	381	478	(*)	(*)	3,532	4,013	29.2	35.3	24.0	33.7	(*)	25.6	88.2
Finance, insurance, and real estate	2,881	30,995	251,311	1,218	21,829	223	4,936	−19,786	35,795	11.8	15.8	11.3	15.1	60.0	21.5	16.2
Finance	1,318	19,401	9,771	(*)	(*)	(*)	(*)	−14,606	3,950	26.8	31.4	3.3	(*)	(*)	18.1	43.9
Real estate	1,563	11,594	241,540	1,183	20,964	212	4,755	−5,180	31,845	15.0	17.7	18.4	15.8	60.8	28.5	13.6
Operators and lessors of buildings	1,156	7,378	104,534	1,131	20,422	203	3,356	431	16,486	19.4	22.0	18.3	18.3	56.7	37.4	28.7
Other real estate	407	4,216	137,006	52	542	(*)	(*)	−5,611	15,359	29.4	34.9	28.4	27.1	(*)	39.3	9.7
Services	1,112	10,164	251,943	813	16,190	596	65,008	48,085	59,933	24.0	22.9	23.3	39.2	28.3	27.2	71.8
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	187	758	58,303	187	1,307	187	15,985	22,072	22,072	98.2	98.2	98.2	98.2	98.2	98.2	—
Other services	894	9,265	173,524	597	14,211	378	43,892	19,775	31,623	26.5	25.9	29.6	42.0	33.7	33.4	71.8
Idaho																
All industries	5,550	15,967	885,687	4,506	35,369	2,783	99,960	65,986	95,788	3.4	16.5	3.1	5.3	6.1	6.7	10.5
All nonfarm industries	4,454	13,217	711,651	3,485	19,034	1,915	83,219	34,383	57,081	4.3	16.8	3.2	5.3	6.2	6.8	10.5
Agriculture, forestry, and fishing	1,227	3,021	177,492	1,152	16,897	886	18,007	29,454	38,718	38.7	39.7	37.4	46.6	44.8	48.9	91.5
Farms	1,096	2,750	174,036	1,021	16,335	868	16,741	31,603	38,707	38.7	39.7	37.4	46.6	44.8	48.9	91.5
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Construction	601	1,250	350,294	403	1,653	465	27,051	9,785	15,060	55.5	53.7	9.3	21.2	11.2	9.9	45.0
Manufacturing	172	451	58,762	168	2,479	170	7,355	1,062	4,130	77.9	83.3	4.6	32.0	3.1	1.7	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	698	1,928	163,135	689	2,988	568	11,042	6,189	8,441	29.6	30.9	19.5	23.2	24.1	23.3	56.1
Wholesale trade	110	277	59,389	110	659	36	2,772	1,175	1,996	48.2	48.2	38.4	41.9	51.9	48.1	(*)
Retail trade	588	1,651	103,746	579	2,329	532	8,270	5,014	6,445	30.4	31.6	22.3	24.0	25.2	26.1	56.1
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	125	267	28,208	125	445	(*)	(*)	1,887	(*)	51.1	51.1	51.9	61.3	(*)	(*)	(*)
Other retail trade	457	1,370	66,043	448	1,820	457	6,342	2,790	3,934	37.6	39.3	26.2	27.4	(*)	33.4	56.1
Finance, insurance, and real estate	1,990	7,152	66,566	1,371	7,047	270	22,270	1,238	10,507	8.5	12.7	5.3	8.5	12.5	13.8	13.4
Finance	601	3,108	25,526	(*)	(*)	(*)	(*)	−149	2,709	16.8	20.3	16.3	(*)	(*)	14.4	38.8
Real estate	1,389	4,044	41,040	1,362	6,755	265	22,008	1,387	7,798	12.1	11.7	5.6	8.7	12.9	15.5	6.5
Operators and lessors of buildings	926	2,682	16,259	926	5,786	(*)	(*)	−172	2,666	15.9	14.5	8.2	9.0	(*)	21.2	13.2
Other real estate	463	1,362	24,781	436	969	(*)	(*)	1,559	5,132	20.7	23.8	8.2	19.0	(*)	23.2	6.9
Services	671	1,842	47,661	588	2,178	401	8,677	15,289	15,818	19.8	63.2	8.4	6.7	8.9	13.0	10.3
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	579	1,386	34,151	505	2,024	318	7,000	7,354	7,883	23.1	69.3	8.2	6.8	9.3	9.8	10.3

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Mexico																
All industries	5,963	18,903	667,713	4,284	34,080	2,636	50,185	42,388	81,940	1.8	6.2	15.3	8.8	10.3	15.3	29.8
All nonfarm industries	5,529	17,641	490,539	3,866	29,272	2,414	45,229	31,312	67,918	2.7	6.8	5.5	10.1	11.0	17.4	32.2
Agriculture, forestry, and fishing	445	1,284	181,545	429	5,347	233	5,309	11,699	14,645	23.6	22.1	56.5	22.4	31.9	33.5	39.3
Farms	434	1,262	177,174	418	4,808	222	4,956	11,076	14,022	24.1	22.5	58.0	22.9	33.6	34.9	39.3
Mining	260	1,271	(*)	244	1,715	(*)	(*)	−9,288	(*)	50.3	44.1	(*)	22.6	(*)	(*)	(*)
Construction	156	336	50,327	155	928	154	7,154	4,059	5,311	60.3	56.0	16.6	24.3	27.6	36.2	8.3
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	850	1,999	248,476	652	2,185	557	12,741	14,911	15,789	25.2	25.7	10.0	17.0	15.3	19.8	46.1
Wholesale trade	264	679	96,415	171	875	76	2,597	4,616	4,902	49.1	49.2	14.3	33.9	17.3	20.8	69.1
Retail trade	586	1,320	152,061	481	1,310	481	10,144	10,295	10,887	30.6	31.2	15.1	19.0	19.3	28.1	61.0
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	263	532	87,717	251	427	263	4,450	6,467	6,668	48.5	47.9	24.0	26.1	32.9	42.7	89.5
Other retail trade	270	652	39,806	177	602	165	4,036	3,056	3,416	48.0	50.5	23.8	35.4	32.8	35.8	87.0
Finance, insurance, and real estate	1,877	7,430	58,622	1,080	15,207	353	3,493	−4,002	6,351	15.7	18.1	15.6	17.0	38.8	19.5	19.1
Finance	489	3,208	4,107	(*)	(*)	(*)	(*)	2,079	(*)	36.5	37.5	16.3	(*)	(*)	(*)	(*)
Real estate	1,372	4,190	52,665	1,059	15,115	319	3,170	−7,036	2,886	19.0	18.5	17.2	17.1	41.9	26.1	20.0
Operators and lessors of buildings	1,059	3,346	48,518	1,043	15,102	319	3,170	−6,963	2,467	21.8	20.4	17.6	17.1	41.9	28.4	21.0
Other real estate	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Services	2,016	5,553	81,008	1,551	7,323	1,240	16,205	16,339	22,326	15.2	16.6	19.1	23.4	25.3	35.8	32.4
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)
Offices of physicians	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	1,899	5,273	69,539	1,434	7,113	1,123	14,145	11,049	17,006	16.1	17.5	21.3	24.1	28.4	44.6	32.6
New York																
All industries	83,849	448,283	18,475,031	59,149	1,469,995	28,940	2,622,526	377,839	2,561,049	0.6	8.3	0.7	2.2	1.3	1.6	6.7
All nonfarm industries	81,313	442,497	18,277,901	56,621	1,451,719	27,095	2,605,888	341,684	2,539,281	0.8	8.4	0.7	2.2	1.3	1.5	6.7
Agriculture, forestry, and fishing	3,110	7,392	228,264	3,033	20,229	2,113	22,656	40,350	48,862	13.6	13.7	16.9	16.6	20.4	27.9	29.4
Farms	2,536	5,786	197,130	2,528	18,276	1,845	16,638	36,155	41,768	15.1	15.3	18.9	18.1	22.6	31.8	35.3
Mining	716	7,595	71,516	374	4,206	(*)	(*)	−175,207	28,659	27.6	40.2	13.7	25.8	(*)	24.8	55.7
Construction	3,191	7,031	996,204	2,116	50,319	1,726	125,653	−40,411	80,640	13.7	13.6	3.3	1.4	7.7	7.6	2.1
Manufacturing	2,609	6,390	500,964	1,730	6,652	1,474	95,278	47,980	55,747	14.9	14.0	8.3	9.1	11.5	11.4	10.5
Transportation, communication, electric, gas, and sanitary services	542	1,498	109,095	537	46,250	325	12,176	−116,750	14,208	31.5	30.6	16.9	2.4	27.6	25.0	0.7
Wholesale and retail trade	14,420	31,145	3,554,517	10,485	18,116	6,836	151,189	211,956	228,182	5.5	5.6	2.5	6.5	6.1	5.6	16.1
Wholesale trade	2,485	5,690	1,970,228	1,640	3,546	999	44,195	86,492	90,959	13.7	13.1	2.5	10.0	10.6	9.6	24.3
Retail trade	11,935	25,456	1,584,289	8,825	14,570	5,837	106,994	125,464	137,223	6.3	6.4	4.9	7.8	7.6	7.1	20.3
Food stores	2,570	5,457	407,075	2,181	3,089	1,014	18,628	29,511	31,847	14.4	14.5	11.5	15.2	17.8	16.5	49.6
Automotive dealers and service stations	1,896	3,839	344,526	1,445	1,932	742	13,906	14,470	16,598	16.7	16.5	11.9	16.3	13.6	18.8	51.4
Other retail trade	7,469	16,160	832,688	5,199	9,549	4,081	74,460	81,483	88,778	8.4	8.6	6.5	10.6	9.9	8.9	24.6
Finance, insurance, and real estate	41,226	296,985	7,712,597	28,116	892,823	7,701	534,716	−549,026	852,865	2.4	11.7	1.2	1.6	2.8	3.1	2.9
Finance	9,707	132,357	2,765,876	804	20,140	335	275,540	−13,683	269,374	6.7	26.1	0.8	23.7	2.3	5.2	8.7
Real estate	30,963	163,079	4,505,846	26,905	872,137	7,028	252,765	−527,849	356,844	2.9	3.6	2.0	1.6	5.4	4.0	2.8
Operators and lessors of buildings	28,354	153,047	4,406,535	26,485	870,277	6,906	240,737	−504,767	341,049	3.1	3.8	2.1	1.6	5.5	4.2	2.3
Other real estate	2,609	10,032	99,311	420	1,860	122	12,028	−23,082	15,795	13.8	14.2	11.6	23.9	25.6	14.0	42.3
Services	18,035	90,246	5,301,874	12,778	431,400	8,746	1,677,359	958,947	1,471,886	4.7	16.1	1.6	6.8	1.7	2.4	17.7
Medical and health services	2,176	12,244	898,078	1,822	13,067	1,916	304,364	169,071	180,294	13.8	34.9	5.1	9.5	5.5	9.8	22.4
Offices of physicians	832	7,784	260,893	570	2,333	654	42,217	120,889	121,417	20.0	54.3	10.5	23.2	12.9	12.0	62.8
Legal services	3,088	12,340	1,601,824	2,635	17,100	2,486	432,881	724,659	724,982	11.4	6.5	3.4	4.6	3.0	3.8	55.0
Other services	12,771	65,662	2,801,972	8,321	401,233	4,344	940,114	65,217	566,610	6.1	21.1	2.2	7.3	2.4	3.1	18.1

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[3]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Illinois																
All industries	60,953	287,413	9,692,693	45,773	651,120	23,947	1,421,474	548,457	1,511,585	0.8	3.2	2.7	2.4	2.3	2.6	8.2
All nonfarm industries	56,030	274,579	9,267,091	41,543	608,242	21,064	1,402,224	458,400	1,393,108	1.1	3.3	2.7	2.3	2.3	2.5	8.4
Agriculture, forestry, and fishing	5,417	14,274	456,535	4,724	46,388	3,224	23,678	92,208	125,757	9.4	9.8	16.1	16.8	18.5	15.4	25.3
Farms	4,923	12,834	425,602	4,230	42,878	2,883	19,250	90,067	118,477	10.0	10.4	17.2	17.8	21.3	16.2	28.0
Mining	279	2,155	111,071	213	6,694	73	11,672	−4,266	22,653	35.1	51.3	15.0	21.8	31.1	16.6	38.5
Construction	3,351	7,864	854,335	2,486	12,644	2,096	131,390	46,338	86,749	12.1	11.8	5.1	16.7	6.7	10.7	14.8
Manufacturing	1,373	4,571	472,370	895	16,833	703	78,304	50,164	55,013	20.2	14.7	6.5	4.1	12.0	11.3	44.8
Transportation, communication, electric, gas, and sanitary services	820	2,431	105,741	753	16,298	491	15,576	3,101	12,555	24.4	22.0	15.7	16.8	25.4	23.7	32.7
Wholesale and retail trade	10,601	25,001	3,006,983	8,469	31,522	6,969	217,796	179,642	198,496	6.1	6.3	8.2	10.4	10.8	9.9	19.2
Wholesale trade	1,550	3,750	1,448,005	1,173	8,455	929	70,287	72,550	74,956	15.5	16.8	16.7	30.4	31.3	23.9	22.2
Retail trade	8,984	21,117	1,556,536	7,296	23,067	6,040	147,509	105,588	122,036	6.8	7.0	4.4	9.2	6.0	7.1	21.7
Food stores	922	2,248	317,725	632	2,433	568	23,209	15,909	17,075	21.8	22.5	11.2	22.0	16.2	15.2	66.4
Automotive dealers and service stations	1,290	2,804	369,013	1,065	4,356	1,200	28,505	16,119	20,436	16.5	16.8	9.4	33.6	16.7	13.3	42.4
Other retail trade	6,772	16,065	869,798	5,599	16,278	4,272	95,795	73,560	84,525	8.2	8.4	6.2	9.0	7.2	9.5	27.3
Finance, insurance, and real estate	28,838	195,268	2,219,873	20,413	399,753	4,278	166,669	−340,340	386,457	2.9	4.8	2.3	2.8	4.7	4.5	10.7
Finance	6,130	81,366	434,782	399	3,295	152	66,895	−99,058	189,007	8.4	10.9	3.3	26.4	2.9	5.9	26.5
Real estate	22,055	111,391	1,730,502	19,540	395,829	3,763	89,953	−263,025	174,555	3.6	3.3	2.8	2.8	7.6	6.9	3.4
Operators and lessors of buildings	18,356	96,438	1,535,903	17,263	386,424	3,422	78,219	−247,077	137,970	4.1	3.6	2.9	2.9	6.5	6.8	3.7
Other real estate	3,699	14,953	194,599	2,277	9,405	341	11,734	−15,948	36,585	11.2	11.2	11.5	14.7	38.9	21.4	9.4
Services	10,274	35,849	2,465,785	7,820	120,988	6,113	776,389	521,620	523,905	5.4	6.5	2.8	5.4	2.5	4.0	10.9
Medical and health services	929	3,323	211,933	783	5,641	720	58,302	56,819	61,963	22.5	19.5	14.0	19.3	14.9	19.0	27.6
Offices of physicians	391	1,009	81,610	256	1,037	249	15,177	38,049	39,052	34.2	27.4	21.4	47.4	22.4	21.8	77.1
Legal services	1,307	5,400	530,336	1,044	6,249	1,173	123,332	261,750	262,011	17.8	10.7	6.6	6.7	6.1	7.0	3.3
Other services	8,038	27,126	1,723,516	5,993	109,098	4,220	594,755	203,051	299,931	7.5	8.1	3.2	7.1	2.8	4.7	11.5
Indiana																
All industries	19,870	72,493	2,207,204	15,310	136,960	8,808	206,831	223,758	352,251	1.3	4.1	2.7	4.4	5.5	5.9	6.1
All nonfarm industries	17,236	64,934	2,011,995	13,008	119,472	7,328	199,061	201,683	310,792	2.4	4.8	2.7	4.4	5.7	6.0	7.1
Agriculture, forestry, and fishing	2,996	8,352	213,058	2,664	18,593	1,705	8,976	23,184	43,548	13.1	13.8	15.1	18.0	23.5	23.8	9.1
Farms	2,634	7,559	195,209	2,302	17,488	1,480	7,770	22,075	41,459	14.1	14.8	16.0	19.0	26.1	24.6	8.5
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,644	3,723	165,574	1,067	4,316	952	22,738	14,640	19,687	18.3	19.0	14.5	27.9	22.4	20.9	40.5
Manufacturing	569	1,169	88,003	431	2,360	293	15,903	13,781	14,036	31.4	30.7	17.3	28.7	21.2	20.1	53.3
Transportation, communication, electric, gas, and sanitary services	400	1,026	40,182	397	2,239	125	3,972	−834	1,535	37.8	33.4	21.1	34.3	35.1	50.8	42.1
Wholesale and retail trade	3,985	9,131	931,562	3,055	8,068	2,756	64,771	58,091	60,931	10.2	10.6	5.4	10.3	6.0	10.0	23.7
Wholesale trade	739	1,589	343,052	455	2,094	384	9,904	13,333	14,118	25.9	24.4	6.6	13.6	11.5	16.1	31.0
Retail trade	3,246	7,542	588,530	2,600	5,974	2,372	54,867	44,758	46,813	11.6	12.1	8.2	13.3	9.4	12.4	30.7
Food stores	291	606	100,087	271	834	223	5,477	5,211	5,674	34.7	33.8	20.6	34.2	20.8	32.4	57.7
Automotive dealers and service stations	707	1,526	239,968	629	1,660	610	20,226	15,240	15,333	24.0	24.4	14.2	27.8	10.0	20.5	54.9
Other retail trade	2,248	5,410	248,475	1,700	3,480	1,539	29,164	24,307	25,806	15.0	15.6	13.4	17.4	16.5	18.5	38.1
Finance, insurance, and real estate	6,604	39,026	341,579	5,019	80,728	914	13,727	−34,686	47,283	7.2	8.2	4.6	4.9	14.7	9.7	7.4
Finance	1,292	22,186	26,624	(*)	(*)	(*)	(*)	12,901	15,146	20.6	13.9	10.3	(*)	(*)	11.4	12.3
Real estate	5,197	16,610	303,649	4,751	80,187	797	10,998	−50,142	28,899	8.4	7.6	5.0	4.9	9.9	13.9	7.7
Operators and lessors of buildings	4,360	13,938	277,151	4,124	76,933	488	10,421	−52,826	22,166	9.3	8.2	5.3	5.1	10.2	16.1	8.1
Other real estate	837	2,672	26,498	627	3,254	(*)	(*)	2,684	6,733	24.7	24.5	23.1	39.3	(*)	29.0	32.3
Services	3,450	9,072	398,777	2,592	18,773	2,046	72,505	147,653	162,733	11.6	11.3	9.3	19.4	12.6	11.1	31.1
Medical and health services	502	1,344	119,892	412	1,305	424	18,642	60,859	60,859	30.6	24.4	19.4	32.1	20.5	20.0	—
Offices of physicians	225	664	68,944	145	379	215	9,813	39,372	39,372	43.5	33.1	26.0	38.9	27.8	27.4	—
Legal services	437	1,582	103,315	291	859	437	16,943	66,790	66,790	32.0	24.7	19.2	24.5	19.8	19.5	—
Other services	2,511	6,146	175,570	1,889	16,609	1,185	36,920	20,004	35,084	14.2	15.0	13.8	21.7	21.3	17.7	31.1

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[1]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[1]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Iowa																
All industries	18,179	85,411	2,688,126	15,007	87,843	8,581	222,438	324,130	388,120	1.5	20.3	13.5	5.7	4.9	5.9	11.9
All nonfarm industries	12,180	71,008	1,820,444	9,553	57,705	4,665	215,078	214,294	265,150	4.2	24.5	2.8	6.1	5.1	6.4	11.2
Agriculture, forestry, and fishing	6,192	14,805	896,062	5,581	30,803	4,101	9,158	110,428	126,035	7.9	8.9	40.7	13.2	21.6	14.1	36.6
Farms	5,999	14,403	867,662	5,454	30,138	3,916	7,360	109,836	122,970	8.2	9.1	42.1	13.4	24.0	14.4	39.5
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	576	1,304	171,410	441	5,490	423	44,326	22,409	22,906	28.0	27.5	12.5	17.8	17.1	26.3	15.9
Manufacturing	103	290	165,010	101	1,939	94	43,642	−8,783	(*)	54.8	47.9	7.1	21.2	4.8	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	242	488	48,055	242	2,095	111	3,890	1,218	(*)	46.4	46.0	25.4	38.5	43.4	(*)	(*)
Wholesale and retail trade	2,480	6,447	889,648	1,923	9,612	1,691	52,257	48,661	52,942	12.7	12.0	4.4	9.0	7.4	11.3	40.1
Wholesale trade	434	1,631	475,305	337	3,991	221	16,258	21,671	22,077	26.8	21.8	5.0	12.9	6.8	18.1	37.5
Retail trade	2,046	4,816	414,343	1,586	5,621	1,470	35,999	26,990	30,865	14.5	14.5	6.6	12.7	10.5	14.8	44.1
Food stores	218	475	119,038	218	1,398	86	10,410	3,161	3,696	43.5	40.1	14.1	9.7	10.2	17.9	93.5
Automotive dealers and service stations	357	746	121,725	226	742	209	5 881	7,361	7,474	32.5	31.3	17.8	22.2	20.0	36.2	62.8
Other retail trade	1,471	3,595	173,580	1,142	3,481	1,175	19,708	16,468	19,695	18.0	18.0	14.9	19.9	18.1	19.0	50.8
Finance, insurance, and real estate	6,004	55,091	187,051	4,806	28,316	897	6,470	28,173	47,183	8.0	31.6	17.5	10.8	33.7	17.9	14.7
Finance	979	38,698	63,060	(*)	(*)	(*)	(*)	13,962	17,057	22.9	45.1	47.9	(*)	(*)	37.4	21.6
Real estate	4,944	16,186	117,620	4,632	27,871	644	2,930	10,614	26,529	9.1	9.7	10.5	11.0	33.8	19.0	17.2
Operators and lessors of buildings	3,145	10,702	84,883	3,064	25,530	139	2,878	−3,127	10,698	11.9	12.1	11.8	11.8	36.4	21.8	16.7
Other real estate	1,799	5,484	32,737	1,568	2,341	505	252	13,741	15,831	17.3	18.9	23.5	25.5	67.1	28.8	71.5
Services	2,498	6,798	316,836	1,895	9,232	1,260	60,902	120,044	129,409	13.6	11.6	9.4	18.6	12.5	11.0	46.5
Medical and health services	172	683	90,504	122	439	163	19,175	44,172	44,172	19.9	19.8	17.8	33.9	21.4	18.0	—
Offices of physicians	115	560	74,380	74	276	106	16,365	36,170	36,170	23.6	22.9	20.1	39.8	22.3	19.9	—
Legal services	390	1,465	91,211	314	841	307	13,886	55,585	55,585	33.9	25.2	21.3	25.3	24.5	21.4	—
Other services	1,936	4,650	135,121	1,459	7,952	790	27,841	20,287	29,652	16.4	15.2	13.5	21.5	20.2	13.7	46.6
Kansas																
All industries	12,701	44,241	1,397,979	9,833	71,871	5,808	102,657	129,165	200,411	2.0	7.6	3.9	7.4	7.1	7.2	17.6
All nonfarm industries	9,129	35,316	1,041,687	6,891	41,854	3,546	91,203	105,660	154,442	4.7	10.0	3.3	8.2	7.5	7.5	23.4
Agriculture, forestry, and fishing	3,583	8,947	358,741	2,953	30,047	2,273	11,889	24,883	47,347	11.0	12.0	13.9	15.1	25.2	20.6	23.9
Farms	3,572	8,925	356,292	2,942	30,017	2,262	11,454	23,505	45,969	11.0	12.0	14.0	15.1	25.9	21.1	23.9
Mining	389	3,671	44,427	389	2,797	(*)	(*)	1,058	15,918	36.6	49.3	34.6	29.9	(*)	38.6	72.7
Construction	471	973	133,359	396	2,527	467	16,586	20,207	21,231	33.5	32.6	11.1	24.9	11.4	14.6	65.9
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,765	3,898	534,180	1,407	3,597	1,123	26,979	33,948	36,668	15.0	14.8	5.6	13.2	9.1	11.6	51.8
Wholesale trade	264	576	261,253	182	1,522	135	6,702	14,390	14,693	30.0	28.7	6.5	23.6	10.2	18.3	85.1
Retail trade	1,501	3,322	272,927	1,225	2,075	988	20,277	19,558	21,975	17.1	17.0	10.3	15.9	12.1	15.9	57.5
Food stores	164	328	52,544	164	394	164	3,091	1,865	1,966	45.9	45.9	27.8	33.7	28.3	29.9	79.1
Automotive dealers and service stations	246	520	93,018	236	422	233	5,267	5,996	6,226	31.9	30.8	18.9	25.7	24.0	28.2	93.5
Other retail trade	1,091	2,474	127,365	825	1,259	591	11,919	11,697	13,783	21.8	21.4	16.2	23.7	17.8	22.8	65.9
Finance, insurance, and real estate	3,945	20,805	112,751	2,409	22,903	336	3,725	−8,333	18,189	10.0	15.6	11.0	11.6	18.5	17.5	13.0
Finance	867	10,206	7,948	(*)	(*)	—	—	4,284	5,122	25.2	29.8	29.9	(*)	—	34.5	51.5
Real estate	3,005	10,380	102,308	2,372	22,868	334	3,593	−13,395	12,289	11.7	13.6	12.0	11.6	19.1	21.8	13.4
Operators and lessors of buildings	2,040	6,019	66,912	1,864	22,012	215	2,952	−20,085	3,640	14.7	13.9	11.5	12.0	20.2	19.9	14.3
Other real estate	965	4,361	35,396	508	876	(*)	(*)	6,690	8,649	23.0	27.8	27.7	39.3	(*)	30.3	37.6
Services	1,962	4,763	163,506	1,764	7,082	1,466	35,763	49,904	53,333	16.0	15.2	13.2	26.5	17.0	17.4	23.1
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	284	747	41,659	284	648	213	7,453	24,921	25,005	43.3	34.4	27.6	40.5	28.3	27.9	98.8
Other services	1,526	3,516	86,129	1,350	6,003	1,101	17,568	10,631	13,976	19.0	18.7	16.2	33.3	21.0	23.0	23.6

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Kentucky																
All industries	16,845	46,721	2,031,646	13,858	108,345	9,337	178,385	191,488	284,931	1.7	3.3	2.8	5.9	6.1	6.5	9.4
All nonfarm industries	14,254	40,237	1,945,786	11,495	100,502	7,600	173,032	187,149	268,531	3.0	4.2	3.0	6.4	6.3	6.7	9.5
Agriculture, forestry, and fishing	2,617	6,577	102,525	2,381	10,671	1,763	6,405	3,379	18,208	13.7	14.8	14.1	24.4	21.6	26.7	33.4
Farms	2,591	6,484	85,860	2,363	7,843	1,737	5,353	4,339	16,400	13.8	15.0	16.6	18.2	25.0	29.5	36.1
Mining	651	2,120	242,241	489	19,488	482	26,231	19,618	34,296	26.6	31.1	11.1	18.4	20.9	13.3	30.1
Construction	871	1,887	140,299	779	3,961	785	20,488	8,365	12,198	25.4	25.8	19.0	24.8	29.6	31.0	58.7
Manufacturing	343	895	46,449	343	699	277	6,678	5,921	5,921	38.6	35.4	21.2	25.8	24.4	25.2	—
Transportation, communication, electric, gas, and sanitary services	562	1,217	59,201	554	8,057	270	8,990	5,562	7,856	30.7	30.8	30.6	28.7	31.6	48.5	32.4
Wholesale and retail trade	4,479	10,325	1,016,691	3,764	12,124	2,765	58,938	70,426	77,731	9.1	9.3	5.2	11.3	8.4	9.6	27.8
Wholesale trade	673	1,799	299,779	605	4,711	451	13,226	16,609	18,729	24.0	24.0	9.4	18.5	16.5	15.4	45.5
Retail trade	3,806	8,526	716,912	3,159	7,413	2,314	45,712	53,817	59,002	10.3	10.5	7.0	14.7	10.1	12.0	34.8
Food stores	749	1,672	177,110	680	1,026	354	7,558	9,300	9,526	24.7	26.0	14.8	16.6	15.9	18.8	56.9
Automotive dealers and service stations	903	1,905	197,230	801	1,525	494	9,001	9,223	9,988	22.7	22.9	13.9	25.9	19.1	27.1	86.2
Other retail trade	2,154	4,949	342,572	1,678	4,862	1,466	29,153	35,294	39,488	14.7	14.9	11.5	21.0	14.8	16.5	40.1
Finance, insurance, and real estate	3,815	14,511	137,840	2,793	28,165	688	5,088	—16,053	14,689	10.1	11.8	12.4	15.0	21.2	15.2	16.7
Finance	618	3,910	1,472	(*)	(*)	—	—	849	(*)	29.3	30.9	42.6	(*)	—	(*)	(*)
Real estate	3,179	10,547	131,273	2,714	28,087	670	5,004	—17,155	13,337	11.2	12.2	12.8	15.1	21.6	16.2	16.9
Operators and lessors of buildings	2,329	7,643	104,603	2,171	27,285	367	4,508	—20,769	7,647	13.1	13.8	14.8	15.5	23.7	19.1	17.9
Other real estate	850	2,904	26,670	543	802	303	496	3,614	5,690	25.2	28.3	28.0	33.5	39.8	29.0	45.9
Services	3,442	8,864	285,545	2,690	24,773	2,307	45,567	94,104	113,866	11.6	11.0	11.1	6.8	15.3	14.6	9.0
Medical and health services	356	844	58,594	270	173	225	10,084	36,395	36,395	37.0	31.9	23.7	38.5	32.4	25.9	—
Offices of physicians	290	712	57,254	204	152	159	10,056	35,352	35,352	39.5	33.2	24.1	41.6	32.5	26.5	—
Legal services	509	1,612	75,528	435	627	509	7,598	46,160	46,160	31.5	27.7	24.4	26.3	22.6	26.7	—
Other services	2,577	6,408	151,423	1,985	23,973	1,573	27,885	11,549	31,311	14.0	13.6	15.5	7.0	21.8	[2]9	9.0
Louisiana																
All industries	12,875	44,360	2,223,187	10,219	126,493	6,476	276,109	191,226	351,669	1.6	8.0	2.1	4.4	4.1	5.8	9.2
All nonfarm industries	11,387	40,862	2,106,339	8,794	112,823	5,338	264,793	184,594	324,382	2.7	8.8	2.2	4.6	4.2	6.0	9.1
Agriculture, forestry, and fishing	1,703	4,108	131,324	1,614	15,187	1,247	15,440	5,601	29,478	16.3	15.6	18.4	18.7	21.4	26.8	34.2
Farms	1,488	3,498	116,848	1,425	13,670	1,138	11,316	6,632	27,287	17.9	17.2	20.1	20.4	22.3	28.8	38.0
Mining	208	1,703	73,413	137	5,484	(*)	(*)	—10,818	22,348	43.8	45.5	14.3	18.7	(*)	11.8	27.2
Construction	869	1,977	169,093	649	3,771	523	31,165	24,262	26,579	23.6	23.8	14.3	24.5	13.2	26.1	31.0
Manufacturing	164	443	217,071	154	14,728	164	37,331	14,553	15,718	54.0	40.2	7.6	3.8	11.5	18.3	30.0
Transportation, communication, electric, gas, and sanitary services	291	967	108,706	291	4,162	179	7,627	14,070	14,821	38.5	35.0	11.4	27.6	42.1	42.2	26.4
Wholesale and retail trade	2,049	4,645	777,981	1,720	7,529	1,465	62,640	38,503	42,121	13.9	13.5	5.2	15.4	8.8	10.7	47.9
Wholesale trade	187	500	142,564	114	1,239	89	7,034	4,765	6,705	37.1	29.4	11.8	24.9	19.5	19.8	71.0
Retail trade	1,860	4,141	633,235	1,604	6,268	1,374	55,503	33,549	35,227	15.0	14.9	6.0	17.9	9.7	12.4	63.1
Food stores	149	316	272,878	149	1,590	122	19,993	7,023	7,023	23.1	22.6	4.5	6.5	3.5	11.5	—
Automotive dealers and service stations	290	606	129,754	290	755	164	5,869	5,959	5,959	37.8	36.5	15.0	21.1	17.3	25.7	—
Other retail trade	1,421	3,219	230,603	1,165	3,923	1,088	29,641	20,567	22,245	18.4	18.2	14.3	28.5	18.1	18.5	63.1
Finance, insurance, and real estate	5,071	23,374	271,562	3,590	59,936	979	17,178	—28,071	52,189	7.5	15.7	8.4	7.7	25.4	17.2	11.4
Finance	937	5,946	43,281	168	2,229	(*)	(*)	3,174	17,571	21.9	21.1	30.6	52.5	(*)	32.7	49.4
Real estate	3,997	17,091	216,725	3,294	57,612	781	14,208	—34,878	30,985	9.0	20.7	8.6	7.8	29.8	21.6	9.3
Operators and lessors of buildings	3,079	10,152	173,617	2,997	54,556	570	12,647	—37,760	17,936	10.5	9.6	8.8	8.1	33.1	20.1	10.4
Other real estate	918	6,939	43,108	297	3,056	211	1,561	2,882	13,049	22.4	49.8	26.8	44.7	45.2	44.1	21.9
Services	2,520	7,143	474,037	2,064	15,696	1,915	103,012	133,128	148,415	12.3	10.4	7.3	13.5	7.8	11.0	12.4
Medical and health services	187	832	105,541	153	707	187	22,439	50,622	51,126	19.1	13.8	14.8	26.8	12.2	19.2	(*)
Offices of physicians	177	784	100,499	143	565	177	20,829	50,267	50,267	19.7	14.4	15.1	32.3	11.8	19.5	—
Legal services	611	1,853	118,278	535	1,194	611	17,962	53,730	53,730	28.5	25.1	16.8	28.1	19.3	20.9	—
Other services	1,722	4,458	250,218	1,376	13,795	1,117	62,611	28,776	43,559	15.9	14.0	11.0	15.2	11.5	19.0	12.9

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Maine																
All industries	3,124	11,273	272,033	2,492	15,020	1,235	33,193	60,001	67,926	5.9	11.4	8.9	8.8	12.8	16.5	12.0
All nonfarm industries	2,912	10,771	240,032	2,280	11,631	1,023	29,341	53,679	61,604	7.1	12.2	9.1	3.5	13.2	17.4	12.0
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	499	1,095	68,853	343	562	255	4,802	5,035	5,388	32.9	33.3	24.6	38.6	32.9	28.1	41.5
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	476	1,048	49,569	320	509	234	2,408	4,144	4,317	34.5	34.8	30.5	42.7	37.3	32.1	55.2
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	1,002	6,468	35,471	692	7,681	(*)	(*)	3,790	9,821	20.7	21.4	7.4	6.4	(*)	19.1	13.2
Finance	120	4,174	4,656	(*)	(*)	(*)	(*)	3,187	3,443	65.2	32.5	2.1	(*)	(*)	2.7	(*)
Real estate	882	2,294	30,815	691	7,670	(*)	(*)	603	6,378	22.8	20.7	8.5	6.4	(*)	29.4	13.8
Operators and lessors of buildings	832	2,163	25,372	674	7,569	(*)	(*)	−2,367	2,998	24.1	21.9	13.2	6.5	(*)	25.3	14.8
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	839	1,962	83,696	752	1,912	261	14,346	38,555	40,056	24.7	22.8	19.1	24.3	23.5	26.0	35.5
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	606	1,263	35,178	528	1,424	(*)	(*)	5,577	7,049	30.7	29.7	29.6	31.1	(*)	33.7	36.2
Maryland																
All industries	16,065	79,768	1,906,465	10,995	190,983	5,908	202,470	16,858	245,508	3.3	6.2	3.9	4.5	5.4	5.7	6.1
All nonfarm industries	15,111	77,373	1,780,573	10,335	181,784	5,249	196,001	9,298	230,835	3.6	6.4	3.3	4.3	5.4	5.4	5.7
Agriculture, forestry, and fishing	1,052	2,621	131,252	684	9,471	683	7,593	8,562	15,814	24.4	25.0	37.8	39.1	42.9	42.7	85.2
Farms	954	2,395	125,892	660	9,199	659	6,469	7,560	14,673	25.9	26.7	39.3	40.2	49.0	45.6	86.8
Mining	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Construction	1,111	2,379	208,022	726	4,644	585	28,788	4,264	17,076	22.3	21.0	11.2	24.1	21.4	20.8	9.0
Manufacturing	203	606	59,774	129	1,625	129	9,183	4,423	5,792	51.3	54.1	21.5	32.6	21.4	36.5	4.8
Transportation, communication, electric, gas, and sanitary services	601	10,018	24,496	(*)	(*)	569	1,811	4,464	5,975	31.1	33.5	32.6	(*)	35.7	18.3	54.1
Wholesale and retail trade	2,076	4,699	375,047	1,700	5,293	1,047	34,954	30,485	33,596	15.4	15.2	9.3	17.9	11.6	16.8	37.4
Wholesale trade	237	528	74,494	90	763	88	7,262	6,585	6,685	44.3	40.4	18.1	28.9	22.4	23.4	68.6
Retail trade	1,839	4,171	300,553	1,610	4,530	959	27,692	23,900	26,911	16.6	16.5	10.9	20.4	13.6	20.4	38.6
Food stores	276	569	75,764	267	879	213	4,799	3,932	4,004	44.2	43.0	25.0	43.7	24.2	40.2	58.1
Automotive dealers and service stations	233	481	83,672	160	479	160	7,194	5,261	5,382	34.0	33.2	18.1	26.2	25.0	27.1	38.2
Other retail trade	1,330	3,121	141,117	1,183	3,172	586	15,699	14,707	17,525	20.6	20.4	16.9	26.5	20.4	29.0	41.2
Finance, insurance, and real estate	8,191	50,842	792,074	5,731	137,692	1,525	47,860	−77,348	89,864	6.0	7.4	5.1	4.7	9.4	8.0	6.2
Finance	1,917	15,939	53,217	358	1,866	(*)	(*)	−7,493	18,191	15.5	16.7	7.7	27.8	(*)	10.8	23.9
Real estate	6,127	34,535	737,055	5,300	135,713	1,337	38,424	−70,749	70,564	7.2	8.3	5.5	4.8	11.7	9.7	6.1
Operators and lessors of buildings	4,888	27,543	646,324	4,757	134,357	1,214	33,810	−64,269	62,300	8.2	9.1	5.9	4.8	10.8	10.5	6.7
Other real estate	1,239	6,992	90,731	543	1,356	(*)	(*)	−6,480	8,264	18.3	22.0	16.0	23.6	(*)	27.2	14.5
Services	2,771	8,303	315,741	1,969	30,206	1,370	72,281	41,985	77,368	13.2	12.1	8.6	15.4	9.6	11.4	20.6
Medical and health services	62	192	29,548	62	509	62	8,281	9,208	9,738	33.1	24.1	24.2	39.3	22.6	30.5	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	242	907	76,526	169	644	165	17,494	38,477	38,484	33.6	21.7	16.3	15.8	17.5	17.8	86.4
Other services	2,467	7,204	209,667	1,738	29,053	1,143	46,506	−5,700	29,146	14.6	13.8	11.3	16.0	13.2	17.7	20.9

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Massachusetts																
All industries	16,183	93,009	2,278,408	*11,706	212,134	5,388	251,247	71,004	348,347	1.8	7.1	2.0	4.4	4.1	5.5	4.7
All nonfarm industries	15,944	92,445	2,259,672	11,543	210,728	5,269	249,502	74,283	345,505	2.0	7.2	2.0	4.4	4.2	5.5	4.5
Agriculture, forestry, and fishing	535	1,156	35,530	324	1,882	278	3,460	−3,184	4,073	31.0	29.5	33.0	36.0	33.5	50.1	68.6
Farms	239	564	18,736	(*)	(*)	(*)	(*)	−3,279	(*)	42.0	38.3	45.7	(*)	(*)	(*)	(*)
Mining	(*)	(*)	—	(*)	(*)	—	—	(*)	—	(*)	(*)	—	(*)	—	—	(*)
Construction	1,181	2,874	175,512	989	3,855	694	30,841	10,844	17,849	21.3	19.8	9.9	14.5	14.4	15.0	20.9
Manufacturing	681	1,574	121,654	530	1,129	273	14,454	6,107	7,165	29.1	28.6	10.0	21.9	20.0	40.8	64.9
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,701	5,684	464,070	2,036	4,001	1,254	22,442	32,491	35,602	13.1	12.9	7.6	18.3	12.5	17.1	37.0
Wholesale trade	445	960	189,400	355	943	219	5,187	13,274	14,791	33.7	31.4	11.0	40.3	31.4	33.1	66.0
Retail trade	2,188	4,588	274,214	1,613	3,004	1,035	17,255	19,353	20,811	14.8	14.8	10.9	21.2	13.6	18.1	39.0
Food stores	309	643	68,277	293	525	285	3,169	3,605	4,089	38.3	37.1	19.0	45.3	18.9	32.6	96.2
Automotive dealers and service stations	370	758	80,082	234	401	148	2,146	7,145	7,264	37.0	36.3	27.7	37.4	28.5	37.9	51.9
Other retail trade	1,509	3,187	125,855	1,086	2,078	602	11,940	8,603	9,458	18.6	18.8	14.1	27.9	18.8	24.4	38.1
Finance, insurance, and real estate	6,975	70,138	956,922	4,787	156,355	924	41,993	−94,675	123,521	6.1	9.7	2.7	4.3	6.6	10.7	4.7
Finance	1,929	41,693	323,634	121	3,904	157	15,440	35,436	61,047	15.0	14.7	3.7	1.6	0.8	18.0	21.3
Real estate	4,942	27,898	593,006	4,582	151,902	663	18,674	−134,527	50,968	7.4	11.9	3.6	4.4	8.4	11.4	4.8
Operators and lessors of buildings	4,649	26,909	562,331	4,334	149,872	644	17,278	−122,849	46,793	7.7	12.3	3.7	4.5	8.9	12.3	5.2
Other real estate	293	989	30,675	228	2,030	(*)	(*)	−11,678	(*)	34.7	26.2	20.2	22.2	(*)	(*)	(*)
Services	3,793	10,471	510,949	2,791	42,459	1,816	136,787	123,774	158,988	10.5	9.6	6.5	16.8	6.8	8.9	18.1
Medical and health services	252	650	63,965	176	1,559	176	16,787	20,189	21,237	38.8	31.9	20.4	22.7	19.4	31.2	47.8
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	609	2,439	230,977	458	2,490	473	66,001	101,462	101,862	27.1	18.4	10.3	12.4	10.5	11.0	60.4
Other services	2,932	7,382	216,007	2,157	38,410	1,167	53,999	2,123	35,889	12.7	12.5	10.5	18.6	11.5	19.2	18.8
Michigan																
All industries	38,445	173,182	4,537,353	29,351	355,793	16,467	499,141	286,819	664,515	0.9	3.9	2.1	2.9	3.8	4.5	4.1
All nonfarm industries	35,537	166,838	4,289,002	26,747	324,096	14,607	476,074	253,272	615,309	1.4	4.1	2.0	2.7	3.6	4.3	4.1
Agriculture, forestry, and fishing	3,081	6,782	265,273	2,777	33,532	2,033	26,688	38,501	53,155	13.6	13.6	19.0	19.2	24.9	29.4	27.4
Farms	2,908	6,344	248,351	2,604	31,697	1,860	23,067	33,547	49,206	14.0	14.0	20.1	20.1	27.8	31.6	28.6
Mining	82	5,819	51,109	78	2,770	(*)	(*)	2,188	(*)	28.5	40.9	19.0	23.8	(*)	(*)	(*)
Constructic	2,287	5,025	378,950	1,844	7,148	1,458	44,706	36,679	45,802	15.6	15.3	10.2	15.9	15.5	15.3	35.5
Manufacturing	930	2,187	205,630	927	4,701	714	35,560	31,780	34,072	24.3	24.2	15.9	18.5	16.8	23.0	45.7
Transportation, communication, electric, gas, and sanitary services	298	672	25,978	287	2,436	(*)	(*)	5,969	6,109	42.5	38.9	29.9	37.7	(*)	55.7	96.6
Wholesale and retail trade	8,661	19,262	1,771,306	7,611	26,612	6,165	147,855	117,845	133,964	6.9	6.9	4.3	8.2	7.1	9.2	22.0
Wholesale trade	1,050	2,495	459,379	830	6,238	734	24,391	33,343	36,851	19.7	19.0	7.9	18.9	10.2	23.7	40.8
Retail trade	7,611	16,767	1,311,927	6,781	20,374	5,431	123,464	84,502	97,113	7.6	7.7	5.5	9.2	8.4	9.2	25.8
Food stores	856	1,789	320,122	784	2,351	674	17,899	13,992	14,665	21.2	20.5	12.3	14.6	15.8	16.3	46.4
Automotive dealers and service stations	1,074	2,269	236,285	982	1,976	561	12,422	10,245	10,678	20.3	20.5	11.7	19.4	13.0	17.3	42.0
Other retail trade	5,681	12,709	755,520	5,015	16,047	4,196	93,143	60,265	71,570	9.3	9.4	8.1	11.4	10.9	12.1	28.6
Finance, insurance, and real estate	15,039	107,262	994,355	9,742	233,427	1,882	48,749	−151,029	140,488	4.4	6.1	3.5	3.0	7.1	8.7	4.4
Finance	4,428	53,814	111,067	670	8,001	117	9,090	−10,781	49,548	10.4	11.0	10.6	8.1	12.3	19.5	15.1
Real estate	10,399	52,973	863,115	9,004	225,111	1,641	36,065	−142,390	88,622	5.4	6.3	3.8	3.2	7.1	8.6	4.1
Operators and lessors of buildings	8,796	41,402	756,452	8,265	209,532	1,415	28,449	−124,375	76,803	6.0	6.1	4.0	3.4	7.5	9.0	4.6
Other real estate	1,603	11,571	106,663	739	15,579	226	7,616	−18,015	11,819	16.6	20.1	13.7	6.0	16.7	28.3	9.2
Services	8,067	26,173	844,752	6,085	45,167	4,061	189,253	206,886	245,660	7.5	9.4	6.6	11.6	6.8	8.6	16.4
Medical and health services	623	1,928	130,127	439	2,557	367	27,344	55,434	57,820	26.5	24.8	18.6	28.8	20.1	23.4	68.1
Offices of physicians	365	1,192	77,672	206	330	206	9,303	47,719	48,067	35.0	34.6	27.7	31.7	28.2	27.7	98.0
Legal services	554	1,909	164,278	482	2,451	492	37,221	82,434	82,830	29.4	20.4	13.6	24.4	13.3	14.3	98.4
Other services	6,890	22,336	550,347	5,164	40,159	3,212	124,688	69,018	105,010	8.4	10.8	8.5	12.8	8.9	11.5	17.1

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Minnesota																
All industries	20,321	75,282	2,024,690	16,008	160,783	9,069	204,128	184,582	373,020	1.2	4.4	2.6	4.3	5.3	5.9	5.6
All nonfarm industries	15,108	62,617	1,721,535	11,235	124,369	5,535	194,172	124,165	300,176	3.1	5.4	2.7	4.0	5.5	6.5	5.7
Agriculture, forestry, and fishing	5,422	13,092	315,306	4,974	37,195	3,569	11,196	62,252	74,685	8.1	10.2	13.1	14.6	19.3	16.1	28.0
Farms	5,213	12,665	303,355	4,773	36,414	3,534	9,956	60,417	72,844	8.3	10.5	13.6	14.9	20.9	16.5	28.0
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,337	2,804	146,675	1,143	5,702	862	25,098	21,999	23,109	18.5	18.6	14.0	16.1	17.4	22.5	51.6
Manufacturing	499	1,126	110,601	369	1,963	206	21,578	12,435	12,764	30.6	27.2	11.0	19.3	13.2	17.8	49.8
Transportation, communication, electric, gas, and sanitary services	304	671	34,515	249	2,866	185	6,293	636	2,120	38.5	36.3	26.9	30.2	33.8	34.4	85.3
Wholesale and retail trade	2,812	6,316	637,490	2,222	6,296	1,856	48,977	36,625	41,311	11.2	11.4	5.7	9.9	11.3	9.5	29.1
Wholesale trade	594	1,378	205,995	358	1,700	298	11,184	11,899	13,309	26.4	27.3	9.6	18.7	21.2	15.7	66.0
Retail trade	2,218	4,938	431,495	1,864	4,596	1,558	37,793	24,726	28,002	12.7	12.8	7.6	12.1	13.5	12.3	30.7
Food stores	288	602	58,733	288	520	178	5,033	3,223	3,596	38.2	36.9	21.7	26.3	29.7	35.6	55.6
Automotive dealers and service stations	332	675	132,898	315	879	277	7,911	6,898	7,185	25.6	25.3	15.8	18.4	17.8	28.7	45.3
Other retail trade	1,598	3,661	239,864	1,261	3,197	1,103	24,849	14,605	17,221	15.9	15.9	10.5	16.5	19.2	15.0	37.4
Finance, insurance, and real estate	7,164	40,738	357,592	4,693	87,913	903	9,767	−96,756	53,711	5.9	8.0	5.1	5.1	22.6	14.5	6.2
Finance	1,760	16,580	36,179	(*)	(*)	(*)	(*)	−16,329	27,599	14.9	16.8	20.1	(*)	(*)	25.0	17.1
Real estate	5,203	23,399	303,155	4,426	87,254	664	7,121	−84,868	21,440	7.1	7.8	5.2	5.2	11.0	14.7	5.4
Operators and lessors of buildings	4,215	19,322	284,307	3,913	85,881	543	6,432	−79,799	18,883	7.9	8.2	5.4	5.3	7.9	16.4	5.2
Other real estate	988	4,077	18,848	513	1,373	(*)	(*)	−5,069	2,557	20.9	25.6	27.7	44.0	(*)	28.9	35.1
Services	2,698	9,147	397,281	2,273	17,482	1,479	80,840	151,882	156,667	12.0	11.0	9.2	11.4	10.6	11.8	16.3
Medical and health services	291	1,043	74,320	225	1,149	227	15,723	34,967	34,967	33.7	23.4	21.5	24.3	22.0	23.4	—
Offices of physicians	196	738	49,684	132	616	132	10,232	26,142	26,142	41.1	28.4	25.4	32.4	28.0	27.9	—
Legal services	506	1,927	144,804	444	2,373	446	23,670	86,018	86,093	28.6	23.6	17.5	31.2	16.4	18.4	98.9
Other services	1,901	6,177	178,157	1,604	13,960	806	41,447	30,897	35,607	14.8	14.4	13.0	13.2	17.4	15.8	16.5
Mississippi																
All industries	10,026	26,658	1,247,674	8,169	81,406	5,548	115,415	60,869	137,245	1.9	3.7	3.2	13.0	6.2	8.1	17.6
All nonfarm industries	8,038	22,017	1,027,296	6,382	54,547	4,337	87,086	71,891	120,448	3.8	5.2	3.4	18.7	6.9	8.7	24.5
Agriculture, forestry, and fishing	2,389	5,466	268,945	2,177	30,668	1,612	32,742	−5,520	23,620	13.0	13.5	11.8	13.2	14.1	24.4	23.3
Farms	1,988	4,641	220,378	1,787	26,859	1,211	28,329	−11,022	16,797	14.6	15.2	13.2	14.6	15.6	29.1	24.3
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	391	837	87,022	390	2,567	235	11,731	12,932	13,143	35.3	33.1	19.8	29.6	29.5	47.2	96.0
Manufacturing	472	1,427	70,547	408	8,606	344	8,939	3,139	4,879	32.5	44.1	14.9	21.7	11.6	32.0	63.2
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,614	5,819	568,698	2,177	4,808	1,884	31,341	28,782	34,023	11.5	11.9	5.6	10.3	9.9	11.5	30.8
Wholesale trade	448	953	209,430	384	1,810	357	8,586	8,796	9,995	28.9	27.5	8.6	21.4	19.9	22.5	62.0
Retail trade	2,166	4,866	359,268	1,793	2,998	1,527	22,755	19,986	24,028	13.2	13.7	8.3	11.4	11.9	14.0	35.9
Food stores	435	1,129	98,282	435	774	242	4,598	3,459	4,350	32.4	34.2	17.9	21.3	17.3	32.2	39.9
Automotive dealers and service stations	521	1,075	107,546	438	523	431	4,935	3,018	4,348	29.6	28.8	17.0	24.7	26.5	28.5	74.4
Other retail trade	1,210	2,662	153,440	920	1,701	854	13,222	13,509	15,330	18.7	19.4	13.7	17.2	16.0	19.3	56.0
Finance, insurance, and real estate	2,595	9,396	73,829	1,701	27,410	460	3,638	−17,355	18,320	11.7	12.1	16.5	36.4	26.3	30.2	32.7
Finance	620	2,650	14,392	(*)	(*)	(*)	(*)	3,613	9,220	28.4	25.6	55.7	(*)	(*)	57.2	49.2
Real estate	1,955	6,378	52,805	1,517	26,664	296	2,315	−22,881	7,187	13.9	15.0	17.0	37.4	35.4	21.6	37.8
Operators and lessors of buildings	1,443	4,790	48,116	1,217	26,157	292	2,232	−22,353	5,391	16.4	17.9	18.7	38.2	36.6	26.7	40.9
Other real estate	512	1,588	4,689	300	507	(*)	(*)	−528	(*)	30.6	31.0	28.2	49.6	(*)	(*)	(*)
Services	1,394	3,329	154,081	1,145	5,547	851	22,598	38,069	39,689	17.7	17.1	13.3	22.6	16.7	15.1	47.5
Medical and health services	92	250	28,680	(*)	(*)	92	4,863	13,896	13,896	27.6	26.6	25.7	(*)	29.0	27.6	—
Offices of physicians	81	204	23,211	(*)	(*)	81	3,230	11,570	11,570	29.9	30.2	29.2	(*)	31.3	30.5	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,141	2,622	100,462	912	4,781	598	15,181	15,907	17,527	20.4	20.1	18.0	26.0	22.9	23.3	47.5

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Missouri																
All industries	22,158	99,658	2,731,581	16,631	166,185	9,884	272,862	260,177	418,207	1.4	5.9	5.6	9.2	5.6	6.3	10.8
All nonfarm industries	17,466	87,499	2,281,808	12,634	137,858	6,998	250,887	216,255	350,244	2.8	6.8	2.8	10.0	4.3	5.8	11.6
Agriculture, forestry, and fishing	5,084	12,979	469,853	4,327	28,856	3,094	22,950	46,420	71,195	9.4	11.3	30.7	24.7	49.2	25.4	29.7
Farms	4,692	12,159	449,773	3,997	28,327	2,886	21,975	43,922	67,963	10.0	12.0	32.1	25.1	51.4	26.5	30.5
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	976	2,101	152,597	766	2,966	712	23,432	20,329	22,074	22.8	22.0	13.0	27.4	15.4	18.8	29.7
Manufacturing	610	1,317	87,294	427	3,986	181	15,388	3,034	6,719	29.7	29.6	14.7	20.9	24.4	27.7	44.5
Transportation, communication, electric, gas, and sanitary services	450	997	63,067	450	5,874	232	5,021	6,447	8,237	33.3	33.3	30.5	24.9	71.2	39.7	28.9
Wholesale and retail trade	4,005	9,882	995,032	3,134	10,355	2,731	66,306	45,097	56,605	9.7	11.4	6.1	16.8	7.5	9.8	26.6
Wholesale trade	670	1,476	382,347	598	2,791	432	13,731	15,389	17,360	24.2	22.4	12.9	23.4	14.5	21.0	34.8
Retail trade	3,335	8,406	612,685	2,536	7,564	2,299	52,575	29,708	39,245	11.0	13.1	6.7	21.6	8.9	11.1	31.3
Food stores	306	708	123,864	304	974	243	9,668	4,950	5,039	35.3	36.4	14.6	26.7	16.6	21.1	98.7
Automotive dealers and service stations	657	1,418	161,372	498	569	385	7,611	7,425	7,870	24.8	25.0	16.7	19.6	21.3	26.2	43.3
Other retail trade	2,372	6,280	327,449	1,734	6,021	1,671	35,296	17,333	26,336	13.7	16.5	9.2	26.8	12.1	14.6	33.1
Finance, insurance, and real estate	6,979	60,540	415,514	4,447	95,201	975	33,171	−20,220	81,529	6.8	10.0	4.6	14.4	6.8	11.5	14.9
Finance	1,840	35,037	69,590	164	13,630	83	16,479	10,448	26,320	16.3	16.7	8.7	94.2	7.4	14.5	84.6
Real estate	5,002	25,179	334,073	4,269	81,540	816	14,197	−35,767	50,110	8.2	7.5	5.5	5.9	10.0	16.8	8.4
Operators and lessors of buildings	3,758	20,710	275,660	3,301	78,921	580	11,928	−41,501	32,598	9.5	8.1	5.6	6.0	10.6	19.7	9.1
Other real estate	1,244	4,469	58,413	968	2,619	236	2,269	5,734	17,512	19.5	22.7	18.1	29.8	28.7	31.7	24.1
Services	4,007	11,582	493,625	3,055	17,451	1,933	93,911	156,693	168,943	10.2	11.1	7.1	9.9	9.1	10.7	11.4
Medical and health services	175	615	71,008	165	368	166	13,040	37,877	37,877	37.9	27.1	22.6	36.1	26.5	24.3	—
Offices of physicians	87	385	51,131	86	236	87	8,544	30,789	30,789	27.6	25.4	23.9	45.4	25.1	26.2	—
Legal services	454	1,908	127,317	383	1,417	331	21,955	75,633	75,633	27.6	18.8	15.0	20.3	15.1	16.5	—
Other services	3,378	9,059	295,300	2,507	15,666	1,436	58,916	43,183	55,433	11.6	13.7	9.2	10.9	12.4	18.4	11.4
Montana																
All industries	5,112	17,940	489,319	3,824	32,422	2,393	44,302	65,080	91,926	3.6	9.1	5.4	10.8	10.0	11.2	19.3
All nonfarm industries	3,627	13,625	363,885	2,347	16,969	1,456	38,756	54,848	84,947	7.3	12.0	6.2	12.8	10.6	12.3	21.9
Agriculture, forestry, and fishing	1,568	4,498	132,128	1,560	15,961	1,020	6,714	12,124	28,871	15.5	20.0	16.0	18.5	31.7	26.4	29.5
Farms	1,485	4,315	125,434	1,477	15,453	937	5,546	10,232	26,979	16.1	20.7	16.6	19.1	34.3	27.9	29.5
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)
Construction	407	816	39,904	331	683	191	8,007	4,103	5,057	34.5	34.5	22.0	26.3	21.5	37.7	71.1
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	893	2,206	144,640	557	1,236	671	7,924	5,469	7,103	22.0	22.9	13.8	25.1	18.7	40.5	30.2
Wholesale trade	33	76	45,329	(*)	(*)	(*)	(*)	1,307	1,319	32.4	35.4	15.9	(*)	(*)	41.3	68.7
Retail trade	860	2,130	99,311	530	1,006	654	7,396	4,162	5,784	22.9	23.7	19.4	30.8	20.1	49.0	30.5
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	724	1,642	64,171	394	546	584	5,556	3,688	5,048	26.1	26.8	27.0	26.9	25.1	55.9	35.0
Finance, insurance, and real estate	1,701	8,985	35,658	841	6,561	159	904	7,616	14,422	14.6	19.0	17.3	29.4	30.3	24.1	30.7
Finance	685	4,880	9,110	(*)	(*)	(*)	(*)	4,852	6,506	26.1	30.2	29.0	(*)	(*)	31.8	35.5
Real estate	859	3,549	20,902	609	6,068	(*)	(*)	−1,326	3,826	22.2	28.0	25.0	31.8	(*)	45.3	40.0
Operators and lessors of buildings	563	1,965	11,106	546	4,347	(*)	(*)	−2,135	(*)	28.2	29.3	33.7	39.6	(*)	(*)	(*)
Other real estate	296	1,584	(*)	(*)	(*)	(*)	(*)	809	(*)	39.2	52.3	(*)	(*)	(*)	(*)	(*)
Services	316	961	73,927	316	2,554	225	14,583	30,335	30,584	31.1	23.6	17.7	31.0	20.0	20.7	61.9
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	206	462	21,039	206	1,776	(*)	(*)	3,036	(*)	46.2	42.0	32.8	42.3	(*)	(*)	(*)

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Nebraska																
All industries	11,012	38,540	1,383,503	9,368	79,528	5,158	88,876	152,982	234,708	1.0	0.2	4.0	6.6	8.4	7.4	17.7
All nonfarm industries	7,169	29,310	1,009,636	5,797	47,906	2,675	78,431	116,098	151,859	5.5	0.8	3.7	7.2	9.0	8.1	10.8
Agriculture, forestry, and fishing	3,985	9,727	388,614	3,713	32,364	2,625	11,493	49,966	85,931	9.7	10.3	13.7	14.0	26.2	17.0	34.0
Farms	3,843	9,230	373,867	3,571	31,622	2,483	10,445	46,884	82,849	9.9	10.3	13.9	14.3	28.2	17.4	34.0
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	473	1,028	64,789	385	3,454	227	9,693	10,701	12,665	33.5	34.3	18.5	27.9	38.0	21.6	62.6
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,467	3,238	548,858	1,286	4,457	1,184	27,171	27,997	30,336	16.1	15.1	5.9	11.7	12.0	12.6	37.3
Wholesale trade	257	563	278,693	168	1,628	151	7,657	11,182	11,562	30.2	27.6	8.2	15.8	16.1	19.7	67.5
Retail trade	1,210	2,675	270,165	1,118	2,829	1,033	19,514	16,815	18,774	18.9	17.7	10.7	16.8	18.3	17.6	42.7
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	207	512	126,765	197	663	186	5,374	4,794	5,501	36.8	34.5	16.6	20.2	15.0	32.2	41.2
Other retail trade	963	2,083	124,861	881	2,060	807	13,280	11,160	12,412	22.7	21.6	17.9	22.3	23.6	23.3	62.7
Finance, insurance, and real estate	3,184	18,286	123,310	2,463	26,913	300	3,833	−2,145	22,107	11.1	12.3	11.6	10.5	22.7	20.4	12.8
Finance	431	2,612	3,350	(*)	(*)	—	—	2,136	(*)	36.3	33.9	19.5	(*)	—	(*)	(*)
Real estate	2,753	15,674	119,960	2,388	26,904	300	3,833	−4,281	19,644	12.1	13.4	12.0	10.5	22.7	23.0	13.0
Operators and lessors of buildings	1,717	11,656	92,758	1,628	25,182	253	3,486	−7,659	12,094	15.4	16.7	13.5	11.2	24.6	32.9	15.1
Other real estate	1,036	4,018	27,202	760	1,722	(*)	(*)	3,378	7,550	22.8	23.1	28.1	28.1	(*)	31.0	30.5
Services	1,765	5,935	144,551	1,385	6,810	688	24,791	54,482	60,186	16.8	26.0	16.5	25.4	21.9	18.8	30.4
Medical and health services	240	642	34,845	(*)	(*)	159	4,939	22,671	22,671	42.7	36.5	26.7	(*)	34.2	28.4	—
Offices of physicians	229	532	31,898	(*)	(*)	(*)	(*)	19,740	19,740	44.6	39.8	30.5	(*)	(*)	30.0	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,424	4,688	63,286	1,138	5,826	428	8,560	10,519	16,223	19.5	32.4	23.2	29.4	33.7	28.3	30.4
Nevada																
All industries	3,962	13,277	450,063	2,717	31,504	1,614	56,453	36,401	67,538	3.6	8.6	4.8	8.1	6.5	10.6	13.4
All nonfarm industries	3,763	12,682	430,006	2,538	29,182	1,447	54,907	33,991	63,374	4.2	7.1	5.0	8.5	6.7	11.1	14.0
Agriculture, forestry, and fishing	199	595	20,057	(*)	(*)	(*)	(*)	2,410	(*)	41.6	35.6	37.5	(*)	(*)	(*)	(*)
Farms	199	595	20,057	(*)	(*)	(*)	(*)	2,410	(*)	41.6	35.6	37.5	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	297	868	58,384	144	1,635	63	7,206	442	5,381	42.1	44.6	19.9	54.8	35.8	32.1	44.6
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Wholesale and retail trade	585	1,299	137,944	337	1,166	428	13,261	8,386	9,850	27.0	27.3	13.5	18.8	15.4	32.6	30.7
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	322	670	114,113	231	1,052	240	11,119	7,520	8,507	33.2	32.1	13.8	19.8	16.5	37.1	37.0
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	69	138	28,098	(*)	(*)	(*)	(*)	618	(*)	31.6	31.6	29.0	(*)	(*)	(*)	(*)
Other retail trade	171	364	53,583	96	651	96	6,808	6,807	7,133	45.6	43.2	23.6	27.7	25.4	44.0	60.6
Finance, insurance, and real estate	1,896	7,624	95,764	1,252	16,514	347	5,863	1,159	21,144	12.2	12.8	10.6	11.8	25.7	19.0	16.7
Finance	492	2,726	6,225	(*)	(*)	—	—	1,836	3,588	32.2	30.2	58.0	(*)	—	47.5	21.2
Real estate	1,300	4,534	78,846	1,147	16,244	243	3,635	−3,674	14,559	15.7	14.7	10.1	12.0	25.7	22.5	18.3
Operators and lessors of buildings	1,094	3,096	62,632	1,089	15,615	217	3,500	−5,975	10,436	17.9	15.3	12.3	12.3	26.7	27.6	20.2
Other real estate	206	1,438	16,214	58	629	26	135	2,301	(*)	40.5	36.4	17.2	59.7	56.1	(*)	(*)
Services	631	1,766	114,127	616	8,127	505	26,236	20,180	22,479	27.1	23.7	12.3	17.5	9.9	22.7	40.4
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other services	545	1,565	92,293	530	7,599	422	20,922	13,969	16,268	29.1	25.4	13.9	18.7	12.3	21.7	40.4

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Hampshire																
All industries	2,795	11,032	235,701	1,912	7,456	970	25,694	25,849	36,355	6.5	16.9	11.7	14.4	22.5	20.5	18.2
All nonfarm industries	2,795	11,032	235,701	1,912	7,456	970	25,694	25,849	36,355	6.5	16.9	11.7	14.4	22.5	20.5	18.2
Agriculture, forestry, and fishing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Farms	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade	998	2,473	131,098	745	1,701	470	11,224	5,092	8,515	21.5	22.7	17.3	22.7	22.0	29.0	40.1
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	924	2,325	116,076	742	1,569	463	10,204	4,984	6,343	22.2	23.5	19.5	24.6	24.3	29.8	41.8
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	606	1,599	49,656	424	832	(*)	(*)	4,074	4,832	31.2	31.6	28.9	31.5	34.3	39.2	57.6
Finance, insurance, and real estate	1,044	6,688	21,595	474	3,610	(*)	(*)	1,268	7,955	21.1	31.0	33.7	27.9	(*)	52.7	27.8
Finance	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Real estate	591	1,980	20,936	474	3,610	(*)	(*)	2,092	(*)	28.2	31.0	34.7	27.9	(*)	(*)	(*)
Operators and lessors of buildings	455	1,459	11,765	451	2,616	(*)	(*)	−3,461	(*)	33.0	36.4	24.7	19.7	(*)	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Services	357	784	47,016	297	1,352	186	10,271	14,949	16,348	38.9	35.7	33.4	23.9	51.4	36.4	20.4
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
New Jersey																
All industries	35,558	150,733	4,104,471	26,480	288,863	10,947	406,638	330,589	662,713	0.9	11.8	1.8	4.4	3.8	3.5	4.8
All nonfarm industries	34,775	148,689	4,053,269	25,873	285,338	10,694	399,707	322,229	651,062	1.1	11.9	1.8	4.4	3.8	3.6	4.8
Agriculture, forestry, and fishing	1,096	2,688	58,891	920	3,919	(*)	(*)	9,985	13,277	21.8	23.0	29.4	25.2	(*)	27.8	16.2
Farms	783	2,044	51,202	607	3,525	(*)	(*)	8,360	11,651	25.8	27.5	32.7	27.4	(*)	30.1	16.2
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,984	4,694	256,355	1,229	4,211	821	27,821	26,435	34,182	15.9	16.2	10.1	17.8	13.2	33.9	14.8
Manufacturing	646	1,583	185,162	586	3,906	408	32,933	21,464	23,414	25.4	22.8	10.9	11.0	17.5	17.7	18.0
Transportation, communication, electric, gas, and sanitary services	552	1,174	56,858	486	2,944	367	10,270	9,318	9,914	31.3	31.5	29.6	30.8	38.5	35.0	94.7
Wholesale and retail trade	6,603	14,265	1,207,024	5,204	15,907	3,675	97,046	84,770	93,711	7.5	7.4	4.6	7.7	6.2	7.3	17.4
Wholesale trade	994	2,271	360,719	715	4,701	451	32,014	30,386	30,901	18.9	17.2	7.2	8.1	8.9	10.2	38.8
Retail trade	5,609	11,994	846,305	4,489	11,206	3,224	65,032	54,384	62,810	8.4	8.4	6.0	10.6	8.4	9.9	18.4
Food stores	889	1,851	139,399	705	1,832	384	8,598	6,689	8,057	22.5	21.8	15.3	29.3	23.6	23.7	59.9
Automotive dealers and service stations	1,124	2,481	227,532	913	1,813	658	8,480	15,413	15,697	19.0	19.8	14.4	23.9	13.7	22.3	58.7
Other retail trade	3,596	7,662	479,374	2,871	7,561	2,182	47,954	32,282	39,056	11.1	11.1	7.9	13.2	10.6	12.8	19.5
Finance, insurance, and real estate	17,330	106,482	1,392,857	12,340	221,544	1,854	71,236	−142,948	134,958	3.5	16.8	3.2	5.2	4.7	6.5	5.2
Finance	3,579	49,945	91,654	371	3,470	41	7,383	−28,130	28,013	10.8	35.7	13.9	53.8	1.8	16.4	16.6
Real estate	13,667	56,178	991,883	11,893	216,827	1,737	31,388	−110,602	104,879	4.2	4.9	4.3	5.2	8.8	7.2	5.2
Operators and lessors of buildings	12,303	48,972	949,416	11,661	214,138	1,714	30,289	−105,975	93,562	4.5	4.8	4.4	5.3	8.9	6.9	5.5
Other real estate	1,364	7,206	42,467	232	2,689	(*)	(*)	−4,627	11,317	17.2	22.1	23.0	14.9	(*)	36.1	11.4
Services	7,264	18,614	753,823	5,632	29,107	3,548	156,478	210,906	239,107	7.3	7.3	6.7	18.6	8.3	8.0	24.9
Medical and health services	430	1,073	95,390	405	2,348	354	15,635	38,943	40,055	28.3	26.7	18.8	30.0	21.0	20.9	49.5
Offices of physicians	203	589	50,450	178	463	186	7,584	28,965	28,965	32.7	33.6	22.4	32.5	26.6	23.8	—
Legal services	1,323	3,680	274,614	1,062	4,164	1,146	60,375	118,795	118,858	17.7	15.5	12.5	19.5	13.4	13.1	99.0
Other services	5,511	13,861	383,819	4,165	22,594	2,048	80,468	53,168	80,194	8.9	9.1	9.6	23.6	12.8	12.0	25.9

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
North Carolina																
All industries	21,957	75,903	2,155,855	16,825	109,225	9,957	203,803	227,917	319,218	1.4	3.8	2.7	5.6	5.9	5.4	7.1
All nonfarm industries	19,610	70,194	2,005,797	14,732	95,405	8,331	189,983	203,522	287,841	2.2	4.3	2.6	5.9	6.1	5.5	6.8
Agriculture, forestry, and fishing	2,895	6,825	184,382	2,641	15,454	1,847	17,895	31,485	38,893	13.0	14.1	18.5	19.3	22.1	24.5	43.2
Farms	2,347	5,709	150,058	2,093	13,820	1,626	13,820	24,395	31,377	14.7	16.1	21.4	21.3	26.1	27.0	45.6
Mining	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	—
Construction	2,317	4,995	165,658	1,686	9,128	1,437	25,891	21,493	29,255	14.8	15.1	13.2	29.7	21.0	19.5	40.3
Manufacturing	667	1,910	104,267	540	1,973	410	21,170	12,415	12,857	28.1	27.2	19.1	24.2	29.4	26.8	48.4
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	4,982	11,214	1,059,516	3,975	10,472	3,000	65,109	54,465	60,254	8.9	9.0	4.9	16.0	8.7	9.6	23.4
Wholesale trade	971	2,241	315,823	623	3,034	399	14,486	13,538	15,739	21.5	20.1	10.3	17.4	20.6	18.0	41.2
Retail trade	4,001	8,953	739,731	3,342	7,410	2,591	50,512	40,895	44,483	10.2	10.5	6.0	21.7	9.8	11.7	28.5
Food stores	742	1,560	146,977	596	879	389	4,887	6,996	7,108	24.2	23.3	16.0	26.4	18.9	19.1	81.8
Automotive dealers and service stations	705	1,520	173,019	639	1,429	437	7,789	12,087	12,763	23.9	24.0	14.2	24.3	19.3	20.8	59.5
Other retail trade	2,554	5,873	419,735	2,107	5,102	1,765	37,836	21,812	24,612	13.7	14.2	8.0	30.8	12.6	18.1	33.5
Finance, insurance, and real estate	6,437	38,931	244,521	4,692	59,887	576	6,849	−16,390	44,311	7.3	8.4	6.9	7.3	18.9	9.4	7.1
Finance	907	17,660	18,013	137	748	(*)	(*)	9,786	15,245	23.2	15.7	10.1	53.2	(*)	8.0	28.1
Real estate	5,501	21,060	213,885	4,526	59,066	444	5,854	−26,937	28,305	8.1	9.1	7.2	7.4	21.7	14.0	7.6
Operators and lessors of buildings	4,208	15,927	173,686	3,832	56,788	234	4,011	−26,314	21,771	9.5	10.5	7.8	7.7	11.8	16.4	8.2
Other real estate	1,293	5,133	40,199	694	2,278	210	1,843	−623	6,534	19.4	21.2	20.2	32.4	64.1	28.2	22.6
Services	4,370	11,381	384,490	3,075	10,963	2,594	65,749	123,399	132,193	9.9	9.4	7.8	22.5	11.8	10.5	25.7
Medical and health services	400	1,368	123,128	320	1,089	391	16,317	43,929	45,590	29.2	19.0	11.6	31.2	22.0	16.8	67.6
Offices of physicians	267	972	100,242	190	266	258	7,711	42,950	42,954	35.4	21.5	11.9	36.3	27.0	17.7	93.9
Legal services	364	1,369	87,549	272	895	300	14,096	48,803	48,960	26.9	19.8	18.3	25.3	19.7	19.8	70.7
Other services	3,606	8,644	173,813	2,483	8,979	1,903	35,336	30,667	37,643	11.6	11.9	13.3	27.2	18.5	20.1	28.9
North Dakota																
All industries	4,556	13,104	421,102	3,843	30,086	2,224	40,676	68,394	85,223	3.6	7.1	6.4	10.8	10.5	14.3	14.4
All nonfarm industries	3,024	9,455	322,103	2,372	15,447	1,337	36,966	34,059	49,670	8.3	10.8	8.2	14.0	11.7	21.5	15.1
Agriculture, forestry, and fishing	1,541	3,676	100,903	1,480	14,675	896	3,832	35,224	36,442	15.4	16.7	17.4	20.2	28.0	20.8	52.6
Farms	1,532	3,649	98,999	1,471	14,639	887	3,710	34,335	35,553	15.5	16.8	17.7	20.2	28.8	21.2	52.6
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	533	1,251	154,355	405	1,913	373	11,747	8,413	9,619	25.8	23.1	11.9	23.6	22.6	16.5	94.0
Wholesale trade	203	425	73,590	203	815	109	3,247	1,165	2,365	42.6	40.9	20.6	36.5	47.3	20.0	94.4
Retail trade	330	826	80,765	202	1,098	264	8,500	7,248	7,254	33.1	28.6	16.3	31.9	26.1	21.4	98.9
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	199	564	47,197	137	860	199	7,125	5,734	5,734	43.7	35.3	24.2	40.6	31.6	27.3	—
Finance, insurance, and real estate	1,126	5,156	27,767	859	6,518	(*)	(*)	−5,483	4,074	17.5	19.7	16.2	18.9	19.1	39.7	11.3
Finance	241	1,813	5,116	(*)	(*)	(*)	(*)	−4,016	(*)	42.7	46.5	8.8	(*)	(*)	(*)	(*)
Real estate	867	3,289	17,991	779	6,491	(*)	(*)	−2,261	(*)	20.8	20.7	18.5	19.0	(*)	(*)	(*)
Operators and lessors of buildings	683	2,799	15,183	595	6,334	(*)	(*)	−4,195	(*)	22.9	22.7	18.9	19.5	(*)	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Services	952	2,185	72,696	703	4,166	567	15,242	21,891	25,230	21.8	20.2	20.6	36.1	14.3	37.6	40.1
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	806	1,686	30,453	620	3,832	482	5,170	839	4,017	24.3	23.6	30.1	39.2	36.1	32.9	42.0

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Ohio																
All industries	39,815	238,201	5,075,715	29,862	346,691	15,845	571,481	397,580	781,316	0.8	22.8	3.6	2.8	2.8	3.6	6.8
All nonfarm industries	36,407	228,858	4,741,205	27,042	326,638	13,764	560,242	364,287	733,861	1.4	23.8	1.4	2.7	2.8	3.5	7.0
Agriculture, forestry, and fishing	3,809	10,280	366,213	3,221	21,336	2,157	15,106	39,753	54,749	11.1	12.7	47.4	21.1	27.3	23.2	26.7
Farms	3,408	9,343	334,510	2,820	20,053	1,881	11,239	33,293	47,455	11.8	13.6	51.8	22.4	34.1	26.3	28.0
Mining	656	2,613	56,844	345	5,407	(*)	(*)	−14,606	10,722	28.3	35.9	23.6	23.5	(*)	35.9	50.9
Construction	1,871	3,857	301,776	1,259	5,915	1,285	35,760	11,354	25,062	15.9	15.5	10.2	17.6	16.1	15.1	18.4
Manufacturing	471	1,196	85,658	462	3,239	344	17,237	6,881	11,447	28.9	26.4	15.0	13.1	20.3	25.8	16.0
Transportation, communication, electric, gas, and sanitary services	777	1,628	234,314	767	6,885	388	14,142	10,671	11,909	25.0	24.2	6.6	20.8	29.0	28.7	47.7
Wholesale and retail trade	7,423	16,791	1,753,623	5,526	14,842	4,788	104,069	97,904	108,443	7.2	7.2	3.3	7.7	6.6	7.2	24.0
Wholesale trade	1,155	2,943	907,111	630	5,521	574	32,560	36,444	40,664	18.5	17.9	3.6	5.5	10.7	10.7	52.8
Retail trade	6,268	13,848	846,512	4,896	9,321	4,214	71,509	61,460	67,779	8.1	8.1	6.1	12.0	8.5	9.8	19.3
Food stores	972	1,980	169,805	833	1,257	717	9,683	12,089	12,356	21.2	20.9	13.6	22.0	15.0	22.0	47.0
Automotive dealers and service stations	1,066	2,244	267,435	884	1,582	929	14,905	11,286	13,426	18.8	18.8	11.5	28.9	14.4	15.5	35.9
Other retail trade	4,230	9,624	409,272	3,179	6,482	2,568	46,921	38,085	41,997	10.5	10.5	9.6	15.5	12.2	14.1	24.1
Finance, insurance, and real estate	16,175	173,656	1,079,477	11,745	238,141	1,889	64,186	−86,780	170,984	3.9	31.3	3.1	3.1	11.7	7.3	7.8
Finance	2,857	121,233	140,133	356	1,882	(*)	(*)	50,522	74,799	11.0	44.9	7.4	36.5	(*)	8.5	22.5
Real estate	13,135	51,987	916,104	11,206	236,095	1,667	42,637	−143,828	89,659	4.6	4.9	3.4	3.1	16.9	11.8	8.4
Operators and lessors of buildings	10,965	43,034	790,539	10,156	232,751	1,257	26,325	−135,549	65,222	5.1	4.9	3.1	3.1	6.8	7.3	4.9
Other real estate	2,170	8,953	125,565	1,050	3,344	410	16,312	−8,279	24,437	14.1	18.2	16.5	23.9	42.9	39.1	52.3
Services	8,633	28,180	1,198,010	6,537	50,926	4,592	315,765	332,403	388,000	6.6	9.2	4.2	10.3	3.8	5.8	11.0
Medical and health services	754	2,021	127,140	467	1,655	591	25,470	54,110	58,200	22.8	22.3	14.4	30.3	14.5	17.5	69.5
Offices of physicians	286	785	76,668	179	757	243	14,585	39,661	42,664	31.6	25.1	17.6	58.4	17.4	19.8	91.9
Legal services	858	4,995	287,444	832	3,311	799	63,871	158,591	159,955	21.1	37.2	10.0	14.9	9.2	11.1	98.9
Other services	7,021	21,164	783,426	5,238	45,960	3,202	226,424	119,702	169,845	7.7	8.7	5.2	11.4	4.6	6.8	10.5
Oklahoma																
All industries	14,645	66,723	2,040,067	11,482	108,789	6,423	163,754	−50,687	312,507	1.5	8.2	5.9	8.9	6.4	5.2	10.3
All nonfarm industries	12,361	60,025	1,748,139	9,306	90,329	4,856	153,162	−9,303	292,668	2.9	9.2	2.9	9.9	6.5	5.4	11.1
Agriculture, forestry, and fishing	2,319	6,852	301,394	2,211	19,524	1,602	11,593	−42,062	20,123	13.4	15.7	37.6	22.1	32.3	26.4	27.9
Farms	2,284	6,698	291,928	2,176	18,460	1,587	10,592	−41,384	19,839	13.6	16.1	38.8	23.1	34.5	26.8	28.3
Mining	1,103	14,505	249,034	691	14,512	141	10,852	−55,649	111,482	18.6	19.8	8.4	12.6	28.7	7.5	15.9
Construction	815	1,660	151,198	439	2,057	516	22,122	11,138	13,280	23.5	23.1	14.2	32.2	13.8	23.7	33.4
Manufacturing	323	766	72,334	252	1,247	200	12,880	5,327	5,536	33.0	31.2	26.1	18.0	31.0	39.5	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,102	6,975	821,426	2,528	5,679	2,084	52,217	45,137	49,329	10.5	10.3	5.4	11.7	9.9	10.0	24.0
Wholesale trade	688	1,630	282,156	496	1,843	299	9,802	11,286	12,169	23.4	22.0	7.5	10.8	14.8	19.6	39.6
Retail trade	2,414	5,345	539,270	2,032	3,836	1,785	42,415	33,851	37,160	12.4	12.3	7.9	16.8	11.9	12.0	28.7
Food stores	142	304	117,533	141	693	142	8,545	4,450	4,675	21.1	20.0	14.7	20.6	13.0	18.5	46.5
Automotive dealers and service stations	489	1,072	171,378	480	759	303	8,325	7,083	7,795	26.2	24.4	14.7	20.0	16.9	22.7	43.9
Other retail trade	1,783	3,969	250,359	1,411	2,384	1,340	25,545	22,318	24,690	15.6	15.6	13.6	26.1	18.9	16.8	37.6
Finance, insurance, and real estate	4,612	29,460	223,368	3,388	56,120	469	10,129	−71,432	43,931	8.2	17.2	10.6	15.6	28.3	15.3	17.8
Finance	1,065	15,039	41,215	239	899	(*)	(*)	−4,897	23,418	20.5	30.3	25.0	52.1	(*)	22.2	19.4
Real estate	3,485	14,297	181,093	3,149	55,221	459	9,908	−67,456	19,592	9.7	16.8	12.0	15.8	28.9	21.8	22.5
Operators and lessors of buildings	2,513	10,757	151,763	2,493	53,467	396	8,829	−61,341	12,455	11.6	21.4	13.7	16.3	31.6	29.0	26.3
Other real estate	972	3,540	29,330	656	1,754	63	1,079	−6,115	7,137	21.7	24.0	25.6	29.3	61.9	33.2	20.7
Services	2,305	6,311	191,511	1,908	8,560	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	102	614	50,777	93	660	102	10,114	29,227	29,236	27.2	29.4	27.8	34.3	31.0	29.2	94.0
Other services	2,030	5,231	99,981	1,643	7,186	1,144	21,716	17,687	29,276	15.4	17.8	18.2	20.9	23.8	28.2	54.2

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Oregon																
All industries	15,746	59,775	1,869,368	12,528	134,944	7,013	227,308	129,336	268,473	1.8	8.6	3.2	4.0	5.6	6.8	5.7
All nonfarm industries	13,844	55,139	1,695,900	10,774	116,137	5,755	209,145	122,150	237,844	2.8	9.4	3.0	4.1	5.9	6.6	4.8
Agriculture, forestry, and fishing	2,154	7,288	194,607	1,990	20,809	1,428	21,458	5,133	32,033	14.3	30.3	20.3	15.9	20.7	31.9	23.5
Farms	1,902	4,636	173,468	1,754	18,807	1,258	18,163	7,186	30,629	15.3	16.0	22.2	16.7	23.2	33.3	25.5
Mining	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	(*)	(*)	(*)	(*)	—	—	(*)
Construction	1,076	2,432	197,040	767	5,614	673	23,176	24,493	25,727	20.8	21.5	12.0	21.3	19.7	21.3	46.2
Manufacturing	903	1,966	287,480	901	13,125	500	42,408	—4,938	18,405	23.5	21.7	7.0	14.6	15.3	23.3	6.8
Transportation, communication, electric, gas, and sanitary services	205	591	39,128	137	30,660	179	6,829	—24,900	8,682	46.4	35.4	25.8	2.2	34.5	36.9	0.6
Wholesale and retail trade	3,075	6,980	602,371	2,635	8,056	2,032	57,261	32,230	37,307	11.7	11.8	7.6	16.0	12.7	11.6	26.7
Wholesale trade	483	1,209	210,455	323	1,415	308	10,685	7,338	10,106	30.4	27.8	11.9	22.8	23.4	23.1	37.1
Retail trade	2,592	5,771	391,916	2,312	6,641	1,724	46,576	24,892	27,201	13.1	13.4	10.3	19.9	14.8	13.8	38.4
Food stores	54	153	52,739	54	419	54	4,605	2,141	2,141	33.9	37.2	19.5	32.8	18.5	21.3	—
Automotive dealers and service stations	399	803	98,396	390	604	256	5,195	6,795	6,795	33.2	33.0	18.5	32.9	23.3	33.0	—
Other retail trade	2,139	4,815	240,781	1,868	5,618	1,414	36,776	15,956	18,265	15.0	15.5	14.9	23.2	18.5	17.0	38.4
Finance, insurance, and real estate	4,999	31,330	198,230	3,227	34,729	508	6,038	—2,813	34,938	7.5	15.3	8.1	9.8	25.0	15.1	12.1
Finance	1,628	19,592	32,626	357	1,585	(*)	(*)	16,591	20,009	14.9	23.6	17.2	26.1	(*)	23.7	24.3
Real estate	3,083	11,562	153,632	2,782	33,068	385	4,531	—20,911	13,422	9.7	12.6	9.3	10.3	29.7	17.2	13.2
Operators and lessors of buildings	2,522	9,423	112,656	2,394	31,581	337	2,270	—17,508	10,672	10.7	14.5	10.9	10.9	12.0	20.6	15.1
Other real estate	561	2,139	40,976	388	1,487	(*)	(*)	—3,403	(*)	27.2	28.4	18.6	24.4	(*)	(*)	(*)
Services	3,267	8,968	341,735	2,804	21,267	1,693	70,140	100,402	111,381	11.4	13.6	9.0	11.4	11.4	12.5	13.5
Medical and health services	332	1,176	112,392	330	1,783	320	22,590	43,411	43,541	34.2	24.2	18.6	24.5	22.9	24.9	71.9
Offices of physicians	235	955	79,431	234	1,038	225	16,254	31,121	31,158	39.2	26.3	20.2	27.6	19.8	25.2	93.7
Legal services	364	1,114	60,850	299	792	364	13,119	31,122	31,381	36.2	28.8	22.5	25.9	22.4	23.7	98.9
Other services	2,571	6,698	168,493	2,175	18,692	1,009	34,431	25,869	36,459	13.5	17.6	12.5	12.8	17.0	17.1	13.8
Pennsylvania																
All industries	48,522	203,848	7,475,336	38,177	441,862	21,563	1,017,276	185,963	1,076,587	0.9	4.1	1.4	3.4	2.4	3.1	13.9
All nonfarm industries	46,239	198,508	7,241,133	36,087	419,598	19,965	1,000,887	174,593	1,053,908	1.1	4.2	1.3	3.3	2.4	3.1	14.1
Agriculture, forestry, and fishing	3,180	7,269	284,626	2,923	25,395	2,170	25,812	17,749	32,482	13.1	13.4	20.4	22.4	30.1	20.6	46.8
Farms	2,283	5,340	234,203	2,090	22,264	1,598	16,389	11,370	24,679	15.5	16.0	24.0	25.3	37.6	24.3	51.7
Mining	835	11,314	273,913	533	23,967	471	36,694	—112,429	66,896	23.7	29.5	7.2	10.9	13.5	9.9	68.0
Construction	4,020	8,660	768,593	2,853	19,497	2,601	178,325	71,479	85,476	11.2	11.2	5.4	10.0	6.5	10.4	14.4
Manufacturing	1,713	4,267	846,379	1,571	24,349	997	162,549	—230,172	48,460	16.1	15.3	5.2	4.5	6.9	12.1	0.6
Transportation, communication, electric, gas, and sanitary services	872	2,434	122,591	741	17,553	482	24,312	3,666	12,639	23.9	23.1	15.8	21.6	20.6	16.8	39.0
Wholesale and retail trade	11,772	26,064	2,828,619	9,389	34,581	6,962	213,085	199,393	210,796	5.5	5.4	2.9	6.3	4.5	5.5	16.0
Wholesale trade	1,921	4,781	949,025	1,537	10,950	1,319	64,369	63,744	65,827	13.1	12.4	4.9	12.7	7.4	9.2	33.5
Retail trade	9,851	21,283	1,879,594	7,852	23,631	5,643	148,716	135,649	144,969	6.3	6.2	4.1	7.4	5.9	7.1	18.2
Food stores	1,315	2,994	366,977	1,041	3,302	735	22,362	21,663	22,298	18.2	18.1	10.4	17.0	14.1	19.8	38.3
Automotive dealers and service stations	1,726	3,633	568,014	1,480	4,753	920	30,186	26,558	26,823	15.6	15.4	7.9	21.5	10.8	12.6	35.6
Other retail trade	6,810	14,656	944,603	5,331	15,576	3,988	96,166	87,428	93,848	8.1	7.9	6.3	8.6	8.1	9.5	23.0
Finance, insurance, and real estate	15,806	113,413	1,194,725	11,869	212,094	1,805	84,628	—110,901	204,580	4.5	7.0	3.5	4.7	10.3	7.0	7.1
Finance	2,707	64,122	218,452	387	17,502	102	12,886	57,611	108,540	13.1	11.7	7.0	48.1	14.3	10.9	38.9
Real estate	12,683	48,439	916,913	11,196	193,628	1,493	68,721	—179,522	85,030	5.2	6.6	4.1	3.2	12.3	8.3	4.2
Operators and lessors of buildings	10,925	42,621	825,282	10,402	187,406	1,126	50,866	—147,058	73,626	5.6	7.2	4.2	3.3	7.9	8.7	3.8
Other real estate	1,758	5,818	91,631	794	6,222	367	17,855	—32,464	11,404	17.0	18.0	16.6	10.5	41.6	27.2	17.2
Services	10,324	30,427	1,355,890	8,298	84,426	6,075	291,871	347,178	417,258	6.4	6.6	4.9	11.3	5.4	6.9	15.8
Medical and health services	964	2,258	143,418	726	2,015	809	26,472	57,924	61,672	22.3	21.3	16.8	23.9	15.9	22.6	73.0
Offices of physicians	577	1,327	84,489	468	609	502	11,662	45,657	45,900	29.7	28.3	25.8	28.2	26.4	29.2	98.9
Legal services	1,135	4,980	395,583	915	4,034	1,052	83,351	205,438	205,475	19.3	17.4	8.7	10.5	8.0	9.8	70.8
Other services	8,225	23,189	816,889	6,657	78,377	4,214	182,038	83,816	150,111	7.4	7.8	6.7	12.1	7.9	11.1	16.2

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Rhode Island																
All industries	2,902	8,161	233,834	2,300	22,193	1,019	33,288	2,705	33,295	3.2	11.1	9.8	11.0	23.5	18.1	15.4
All nonfarm industries	2,902	8,161	233,834	2,300	22,193	1,019	33,288	2,705	33,295	3.2	11.1	9.8	11.0	23.5	18.1	15.4
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Farms	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	752	1,504	87,989	684	663	399	7,201	4,333	5,801	23.5	23.5	21.6	37.4	34.9	40.6	82.9
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Retail trade	741	1,482	70,729	674	646	388	4,345	4,003	5,471	23.8	23.8	26.8	38.4	57.7	43.1	82.9
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other retail trade	517	1,034	32,117	450	345	(*)	(*)	3,481	(*)	30.3	30.3	37.9	55.0	(*)	(*)	(*)
Finance, insurance, and real estate	1,456	5,063	46,858	1,132	15,893	73	1,261	−19,963	2,306	13.9	19.7	12.4	15.4	30.3	30.6	20.0
Finance	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Real estate	1,280	3,167	44,479	1,131	15,893	73	1,261	−17,801	1,816	14.9	12.8	13.2	15.4	30.3	35.5	22.6
Operators and lessors of buildings	1,255	3,056	41,425	1,109	15,754	53	893	−16,585	1,816	15.3	13.3	13.3	15.6	19.1	35.5	24.1
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)
Services	374	936	55,653	299	1,857	307	12,986	14,492	18,411	34.1	28.5	23.7	15.0	16.6	30.1	44.5
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
South Carolina																
All industries	10,154	33,684	1,300,340	7,953	87,256	5,059	151,020	86,133	199,016	2.3	4.7	18.2	5.4	16.9	17.0	10.7
All nonfarm industries	9,547	32,413	1,258,967	7,463	82,689	4,573	146,974	79,022	189,226	2.8	5.1	18.8	5.6	17.4	17.9	10.9
Agriculture, forestry, and fishing	742	1,599	47,415	625	4,897	495	4,363	7,441	10,120	24.6	24.4	27.0	28.0	35.0	34.9	66.3
Farms	607	1,271	41,373	490	4,567	486	4,046	7,111	9,790	27.3	26.4	30.0	29.5	37.1	36.1	66.3
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	705	1,702	99,644	540	2,302	598	18,535	5,963	10,032	24.6	24.2	19.2	28.4	27.9	30.5	30.3
Manufacturing	331	806	39,914	273	21,419	94	10,314	−23,789	1,516	38.5	39.0	24.7	4.1	12.5	34.6	2.2
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,323	5,651	669,432	2,052	7,716	1,604	58,086	59,523	62,526	12.2	12.6	35.4	26.4	42.2	49.9	29.6
Wholesale trade	311	798	127,059	302	1,366	174	6,149	7,110	7,424	33.2	28.7	12.1	24.3	24.7	20.0	74.9
Retail trade	2,012	4,853	542,373	1,750	6,350	1,430	51,937	52,413	55,102	13.6	14.2	43.7	31.8	47.1	56.6	32.0
Food stores	318	660	66,671	318	702	260	4,344	4,100	4,691	36.6	35.4	21.6	27.3	27.8	35.3	80.8
Automotive dealers and service stations	158	334	59,877	140	495	131	2,814	3,070	3,219	39.4	37.4	19.4	46.5	20.1	28.3	12.4
Other retail trade	1,536	3,859	405,825	1,292	5,153	1,039	44,779	45,243	47,192	16.5	17.1	58.3	38.9	54.6	66.0	37.1
Finance, insurance, and real estate	3,420	16,460	194,809	2,290	39,223	474	9,782	−37,007	34,792	9.0	9.7	11.2	9.5	26.9	18.6	16.7
Finance	713	7,001	21,415	(*)	(*)	(*)	(*)	2,737	12,719	22.4	19.7	43.3	(*)	(*)	34.9	30.8
Real estate	2,620	9,209	158,198	2,093	38,570	413	5,208	−41,693	20,124	10.9	10.4	11.9	9.6	23.3	23.6	18.9
Operators and lessors of buildings	1,724	6,127	85,685	1,505	35,777	247	2,894	−27,401	11,608	13.5	12.2	10.4	10.3	16.8	32.9	12.8
Other real estate	896	3,082	72,513	588	2,793	166	2,314	−14,292	8,516	21.9	21.9	23.4	30.9	49.0	34.2	47.3
Services	2,340	6,127	236,897	1,960	9,786	1,699	46,656	73,129	78,148	13.1	13.1	12.9	20.0	14.3	16.8	27.9
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	440	1,206	78,283	438	2,225	440	15,381	39,230	39,230	32.8	28.0	28.5	39.2	29.3	30.0	—
Other services	1,835	4,748	131,599	1,466	7,328	1,194	24,270	23,853	28,872	15.3	15.8	16.7	24.1	20.7	21.3	27.9

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
South Dakota																
All industries	4,626	12,995	448,818	3,797	24,900	1,938	32,356	44,577	60,167	4.1	8.4	18.2	14.1	14.3	17.5	46.6
All nonfarm industries	2,903	8,869	271,983	2,219	13,499	1,008	25,989	28,822	33,481	9.5	13.7	7.9	15.6	15.0	13.9	23.1
Agriculture, forestry, and fishing	1,786	4,315	178,454	1,641	11,464	993	6,373	16,660	27,591	13.9	14.4	40.2	27.1	41.6	35.2	65.9
Farms	1,723	4,126	176,835	1,578	11,401	930	6,367	15,755	26,686	14.3	14.8	40.6	27.3	41.7	36.4	65.9
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Wholesale and retail trade	395	843	156,132	332	1,892	323	13,960	8,865	9,144	27.5	26.2	14.0	26.1	22.5	22.7	49.5
Wholesale trade	39	84	47,758	39	340	39	3,475	1,992	1,992	31.7	29.9	21.4	26.6	41.4	23.7	—
Retail trade	356	759	108,374	293	1,552	284	10,485	6,873	7,152	30.5	29.1	19.5	31.7	26.8	28.4	49.5
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	282	611	52,642	219	1,084	210	7,243	5,848	5,966	38.2	36.0	30.0	42.5	36.7	33.5	93.3
Finance, insurance, and real estate	1,633	5,657	26,658	1,222	7,997	(*)	(*)	2,189	5,656	15.2	20.9	19.9	23.7	(*)	31.8	26.7
Finance	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Real estate	1,446	4,238	25,735	1,218	7,996	(*)	(*)	1,671	5,057	16.2	20.0	20.9	23.7	(*)	35.3	27.3
Operators and lessors of buildings	950	2,353	19,639	950	7,855	(*)	(*)	−2,024	1,163	20.9	21.3	24.2	24.2	(*)	29.7	29.1
Other real estate	496	1,885	6,096	(*)	(*)	(*)	(*)	3,695	3,894	31.3	39.6	43.9	(*)	(*)	45.2	62.6
Services	446	1,321	42,116	371	1,694	334	5,539	13,037	13,308	31.1	32.1	24.8	38.5	28.7	30.5	55.6
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Tennessee																
All industries	21,799	72,727	3,012,441	16,742	154,909	11,007	318,249	203,904	395,739	1.7	6.3	2.6	5.0	4.7	5.1	11.9
All nonfarm industries	20,219	69,110	2,875,022	15,236	140,060	9,676	308,149	182,509	367,796	2.2	6.7	2.5	4.7	4.8	4.9	12.2
Agriculture, forestry, and fishing	1,765	4,018	179,253	1,691	15,736	1,446	12,105	25,211	32,316	17.8	17.7	23.1	28.4	26.0	30.8	33.0
Farms	1,580	3,617	137,419	1,506	14,849	1,331	10,100	21,395	27,943	19.1	19.1	29.2	30.0	30.3	35.2	35.3
Mining	87	319	76,298	83	4,391	66	10,001	10,496	16,163	33.6	26.5	14.8	25.4	29.4	21.2	51.1
Construction	1,562	3,310	347,532	1,033	7,837	1,188	52,873	15,482	25,701	17.9	17.5	15.3	22.8	19.2	16.0	20.6
Manufacturing	774	1,760	176,455	635	8,407	568	27,775	8,489	11,742	26.6	25.3	10.2	9.9	21.4	20.0	41.7
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	5,709	13,246	1,340,154	4,514	12,342	3,716	85,569	76,474	86,134	8.3	8.6	4.5	7.8	8.0	10.5	31.3
Wholesale trade	796	1,744	468,000	563	4,005	425	17,922	26,668	27,595	23.2	21.4	8.7	9.2	11.0	25.2	39.8
Retail trade	4,913	11,502	872,154	3,951	8,337	3,291	67,647	49,806	58,539	9.3	9.7	6.5	10.8	9.8	10.4	34.4
Food stores	864	1,943	259,944	794	2,233	576	17,777	8,335	9,640	24.0	24.7	11.8	17.5	20.2	17.4	56.3
Automotive dealers and service stations	1,202	2,551	206,793	739	823	714	10,499	9,556	10,470	20.9	20.6	12.9	19.4	20.7	25.4	40.8
Other retail trade	2,847	7,008	405,417	2,418	5,281	2,001	39,371	31,915	38,429	12.9	13.6	11.0	15.6	13.7	14.1	44.6
Finance, insurance, and real estate	7,308	37,598	343,871	4,907	80,432	1,146	21,466	−81,547	54,289	7.0	12.7	5.5	7.0	7.9	12.0	16.3
Finance	1,154	14,152	36,947	(*)	(*)	(*)	(*)	3,919	13,584	22.1	30.4	9.0	(*)	(*)	18.9	54.0
Real estate	5,785	22,630	289,156	4,731	79,835	1,052	12,957	−91,402	34,686	8.1	10.1	6.0	7.1	10.7	15.5	17.1
Operators and lessors of buildings	4,400	18,279	232,237	4,153	78,294	692	10,861	−86,077	27,641	9.4	11.9	6.0	7.2	9.8	17.7	18.8
Other real estate	1,385	4,351	56,919	578	1,541	360	2,096	−5,325	7,045	19.3	20.0	19.1	24.3	43.1	33.6	23.8
Services	4,332	11,856	523,880	3,617	23,168	2,634	103,553	146,461	166,313	10.2	9.7	7.3	13.2	8.5	9.5	14.5
Medical and health services	415	1,353	123,754	294	1,153	345	28,453	53,653	55,001	30.0	20.5	13.5	22.8	12.8	17.0	34.7
Offices of physicians	249	795	80,792	203	541	249	13,468	46,625	46,625	30.8	23.9	19.0	25.9	21.0	19.7	—
Legal services	420	1,859	123,343	333	1,176	411	19,040	69,610	69,610	29.5	26.0	18.1	22.5	18.6	16.9	—
Other services	3,497	8,644	276,783	2,990	20,839	1,878	56,060	23,198	41,702	11.9	11.9	10.6	14.7	13.7	16.4	15.4

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Texas																
All industries	82,828	426,759	12,024,724	59,182	745,780	33,964	1,197,073	183,775	2,038,193	0.7	3.8	1.6	2.0	2.6	2.7	8.7
All nonfarm industries	72,714	391,205	11,049,506	50,112	678,810	27,186	1,141,014	198,189	1,922,373	1.1	3.9	1.4	2.1	2.7	2.7	9.3
Agriculture, forestry, and fishing	11,661	38,992	1,106,597	10,418	74,831	7,703	70,984	—85	135,000	6.4	17.7	11.6	8.1	10.4	12.5	12.8
Farms	10,114	35,554	975,218	9,070	66,970	6,778	56,059	—14,414	115,820	6.9	19.3	13.0	8.2	11.3	13.9	13.1
Mining	3,260	52,343	1,008,524	2,521	75,435	553	43,362	—350,596	280,436	11.0	16.3	5.4	4.9	11.2	11.1	20.4
Construction	4,720	10,664	956,159	3,354	16,602	2,682	105,844	81,058	99,244	10.4	10.7	5.4	12.5	10.0	9.7	22.9
Manufacturing	1,356	3,198	953,152	1,149	37,728	741	90,284	186,635	200,473	19.4	18.5	3.1	3.8	8.8	3.1	8.1
Transportation, communication, electric, gas, and sanitary services	1,196	3,694	371,596	1,120	59,981	580	21,537	31,499	59,648	20.5	21.9	5.3	5.9	14.5	13.1	19.1
Wholesale and retail trade	12,103	28,669	3,545,271	9,585	34,810	8,674	268,192	185,361	216,900	5.9	5.8	3.2	5.3	4.2	5.8	20.3
Wholesale trade	2,267	6,235	1,141,128	1,772	9,973	1,283	58,998	66,423	77,267	13.4	13.3	5.3	10.1	8.8	12.4	45.5
Retail trade	9,825	22,403	2,398,797	7,802	24,796	7,382	208,764	118,500	139,195	6.8	6.6	4.3	5.3	4.8	6.1	19.9
Food stores	1,275	2,649	389,356	1,042	4,156	1,193	26,507	8,438	14,166	19.4	18.7	13.2	20.2	15.1	19.2	29.4
Automotive dealers and service stations	1,721	3,756	637,789	1,343	4,223	1,256	37,017	32,489	34,078	15.0	14.1	6.6	12.5	7.4	11.1	27.9
Other retail trade	6,829	15,998	1,371,652	5,417	16,417	4,933	145,140	77,573	90,951	8.5	8.4	6.1	7.7	6.3	8.1	27.9
Finance, insurance, and real estate	35,674	242,027	2,057,346	20,836	336,088	4,614	123,957	—440,145	420,261	2.7	4.8	3.5	3.5	11.9	5.5	11.1
Finance	10,784	122,316	313,773	1,707	7,551	555	16,753	—54,094	183,359	5.9	9.1	13.3	26.1	62.2	9.9	14.0
Real estate	23,821	116,811	1,552,162	18,502	326,527	3,291	74,137	—443,894	177,778	3.7	4.1	3.6	3.6	11.7	7.1	14.4
Operators and lessors of buildings	15,412	69,585	1,112,015	13,702	312,191	2,279	50,686	—335,896	84,807	4.8	5.3	3.7	3.7	11.2	8.7	4.7
Other real estate	8,409	47,226	440,147	4,800	14,336	1,012	23,451	—107,998	92,971	7.0	7.3	9.1	12.4	28.1	11.1	43.6
Services	12,858	47,172	2,026,079	10,199	110,305	8,417	472,913	490,048	626,231	5.8	13.8	4.8	6.5	5.1	5.9	10.9
Medical and health services	1,357	4,078	402,969	999	6,435	1,126	87,482	161,614	173,470	16.7	14.1	9.9	12.2	12.3	12.4	29.2
Offices of physicians	750	2,228	227,363	540	2,245	730	32,312	129,285	129,285	21.7	18.7	13.3	22.2	12.7	15.4	—
Legal services	1,899	6,996	581,867	1,688	7,592	1,753	111,859	276,935	277,194	15.4	12.8	12.5	13.6	11.2	9.9	99.0
Other services	9,502	36,098	1,041,243	7,512	96,278	5,538	273,572	51,499	175,567	7.0	17.9	5.6	7.3	6.9	8.8	11.6
Utah																
All industries	7,572	40,473	819,429	5,224	89,718	2,760	96,016	1,390	100,744	2.9	9.3	11.0	7.3	14.5	11.8	9.1
All nonfarm industries	6,875	38,377	691,088	4,602	80,417	2,181	84,918	1,758	94,110	4.1	10.0	4.6	6.3	13.0	12.3	9.3
Agriculture, forestry, and fishing	697	2,096	128,341	622	9,301	579	11,098	—368	(*)	31.2	30.4	67.6	47.5	81.6	(*)	(*)
Farms	697	2,096	128,341	622	9,301	579	11,098	—368	(*)	31.2	30.4	67.6	47.5	81.6	(*)	(*)
Mining	(*)	(*)	(*)	—	—	—	—	(*)	—	(*)	(*)	(*)	—	—	—	(*)
Construction	516	1,070	102,663	413	1,712	416	12,307	11,533	13,404	38.7	35.6	17.5	61.9	31.0	60.7	71.5
Manufacturing	333	1,417	39,233	330	1,543	(*)	(*)	—3,472	(*)	45.4	38.1	25.6	36.8	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	219	569	24,568	(*)	(*)	(*)	(*)	—11,254	(*)	55.8	54.6	37.1	(*)	(*)	(*)	(*)
Wholesale and retail trade	715	3,057	242,869	627	5,039	509	30,421	10,843	15,256	25.9	35.9	10.7	25.2	21.3	18.9	50.9
Wholesale trade	152	550	92,419	152	2,243	123	11,062	2,982	4,980	58.9	48.1	22.2	51.9	52.9	31.3	96.3
Retail trade	563	2,507	150,450	475	2,798	386	19,359	7,861	10,276	29.1	42.6	12.3	18.6	15.0	24.4	48.0
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	480	2,323	91,434	392	2,138	303	15,146	6,960	9,086	34.0	45.9	16.5	23.3	18.9	27.5	53.7
Finance, insurance, and real estate	3,539	26,073	137,735	1,939	35,614	354	3,890	—15,930	23,679	9.8	14.5	8.2	8.0	13.9	22.0	10.5
Finance	1,614	15,475	22,778	210	364	(*)	(*)	14,753	15,705	18.4	22.5	27.5	34.2	(*)	30.1	35.4
Real estate	1,914	10,576	111,291	1,718	35,228	313	3,259	—32,328	6,329	13.7	16.7	8.5	8.1	13.3	27.9	10.9
Operators and lessors of buildings	1,649	8,790	100,127	1,511	34,717	213	3,061	—31,190	5,903	14.7	18.7	8.5	8.2	13.5	29.7	11.2
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	1,464	5,111	143,642	1,254	21,400	675	31,532	19,733	35,454	19.5	22.4	17.1	19.6	27.9	20.7	13.1
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	1,259	4,401	107,863	1,149	20,604	581	26,040	—499	15,222	22.0	25.5	21.6	20.3	33.1	27.1	13.1

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Vermont																
All industries	2,020	6,026	138,420	1,314	6,077	651	7,228	8,047	15,341	7.2	10.5	17.3	19.3	21.4	24.3	20.9
All nonfarm industries	1,862	5,710	129,045	1,223	4,981	584	6,640	6,693	13,940	8.8	11.5	18.2	20.1	21.9	26.5	21.1
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	(*)	(*)	(*)	(*)	—	—	(*)
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade	241	562	67,412	230	496	229	3,356	3,274	3,327	38.1	34.2	25.5	32.1	31.9	34.1	85.6
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Retail trade	227	498	55,268	227	418	215	2,568	2,957	3,010	40.5	38.2	30.2	36.4	38.1	37.8	85.6
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Finance, insurance, and real estate	699	2,828	15,203	367	2,599	(*)	(*)	−2,308	(*)	22.3	25.0	37.6	29.8	(*)	(*)	(*)
Finance	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Real estate	435	1,685	14,481	(*)	(*)	(*)	(*)	−2,355	(*)	32.0	34.8	40.0	(*)	(*)	(*)	(*)
Operators and lessors of buildings	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	(*)	(*)	(*)	(*)	—	—	(*)
Services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Virginia																
All industries	20,151	81,214	2,162,576	14,637	177,958	8,828	283,879	151,991	355,087	1.4	4.6	2.7	5.1	4.5	5.2	5.8
All nonfarm industries	18,064	76,180	2,073,396	12,679	165,014	7,424	273,519	146,796	336,643	2.2	5.0	2.7	5.4	4.8	5.4	6.0
Agriculture, forestry, and fishing	2,179	5,227	120,539	2,050	13,181	1,496	11,405	7,924	21,217	15.2	15.5	22.2	18.2	25.6	25.3	25.3
Farms	2,087	5,034	109,182	1,958	12,944	1,404	10,360	5,195	18,444	15.6	16.0	23.9	18.5	27.5	27.6	25.3
Mining	415	2,860	142,327	278	16,681	147	16,167	28,544	32,130	35.2	59.1	12.6	17.9	12.6	16.3	90.1
Construction	1,609	3,426	312,033	969	7,100	1,098	42,662	27,147	36,293	17.2	16.8	8.4	22.8	8.4	12.3	13.7
Manufacturing	228	582	53,043	228	1,068	184	8,121	5,210	6,459	41.0	37.6	25.3	24.7	31.4	41.1	50.4
Transportation, communication, electric, gas, and sanitary services	439	1,347	9,351	(*)	(*)	(*)	(*)	−1,249	(*)	35.9	41.3	37.0	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,072	6,919	578,208	2,509	6,836	2,317	53,737	20,094	33,657	11.5	11.8	6.5	12.2	9.4	9.7	31.0
Wholesale trade	320	699	113,996	255	1,092	161	5,019	6,529	8,066	35.4	32.8	15.8	28.1	19.1	25.5	58.1
Retail trade	2,750	6,214	460,894	2,252	5,733	2,154	47,989	13,455	25,481	12.4	12.8	7.7	13.8	10.5	10.6	34.3
Food stores	314	901	89,191	249	1,001	314	6,256	−1,326	2,735	36.3	47.6	19.3	34.4	27.3	26.7	83.0
Automotive dealers and service stations	522	1,150	168,744	493	1,348	381	11,304	3,637	7,081	25.7	24.0	13.7	33.8	17.1	17.1	58.1
Other retail trade	1,914	4,163	202,959	1,510	3,384	1,459	30,429	11,144	15,665	16.0	15.6	12.3	16.8	14.8	15.6	30.8
Finance, insurance, and real estate	8,057	47,523	464,828	5,113	100,551	939	29,748	−75,553	52,776	6.0	7.7	8.6	7.2	25.5	11.9	7.1
Finance	2,267	21,338	16,129	388	805	(*)	(*)	−1,434	12,434	14.4	16.1	14.8	37.1	(*)	13.5	28.5
Real estate	5,716	26,063	448,422	4,651	99,739	934	29,727	−74,246	40,215	7.3	7.2	8.9	7.3	25.5	15.2	7.3
Operators and lessors of buildings	4,768	21,749	390,608	4,420	99,219	849	19,417	−63,582	34,119	8.2	8.0	9.9	7.3	9.9	16.6	7.5
Other real estate	948	4,314	57,814	231	520	85	10,310	−10,664	6,096	20.4	21.1	20.5	28.0	71.9	39.3	26.9
Services	4,151	13,228	502,249	3,185	30,916	2,402	120,469	139,874	171,883	9.8	9.8	7.3	17.2	7.8	9.9	17.6
Medical and health services	355	955	89,257	355	861	290	16,852	52,590	52,590	32.4	26.3	22.6	31.7	24.6	23.0	—
Offices of physicians	273	775	80,558	273	522	273	13,694	50,648	50,648	34.9	27.7	24.7	34.4	28.2	23.8	—
Legal services	735	2,318	155,152	594	1,971	670	36,312	76,233	76,510	24.9	19.9	15.2	19.3	16.5	15.7	99.9
Other services	3,061	9,955	257,840	2,236	28,084	1,442	67,305	11,051	42,783	12.1	12.3	9.3	18.9	10.1	13.6	17.8

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[3]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[4]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Washington																
All industries	22,959	106,181	2,349,709	15,663	147,258	6,739	383,417	206,060	372,223	1.1	5.0	2.7	5.8	3.3	5.4	9.1
All nonfarm industries	21,203	98,142	2,162,296	14,189	129,739	5,755	367,802	183,166	332,224	1.7	4.9	2.4	5.0	3.4	5.2	10.0
Agriculture, forestry, and fishing	2,308	9,387	232,090	1,993	22,228	1,308	23,589	23,780	43,317	14.1	30.0	18.3	26.8	18.3	25.5	17.7
Farms	1,756	8,039	187,413	1,474	17,519	984	15,615	22,894	39,999	16.6	34.9	22.1	33.0	22.8	27.5	19.7
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	892	1,964	528,663	645	5,500	437	144,491	31,227	37,219	22.7	22.1	4.5	12.5	4.8	12.0	27.8
Manufacturing	1,065	2,502	134,191	675	5,217	666	23,164	17,487	22,641	22.2	23.0	17.2	24.8	22.8	21.7	69.6
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,170	7,111	547,335	2,394	5,765	1,929	55,896	40,967	45,231	11.7	11.9	7.6	13.7	12.1	11.0	22.1
Wholesale trade	762	1,638	114,503	434	953	234	8,917	9,360	11,113	26.3	26.0	15.2	25.7	18.7	21.5	9.1
Retail trade	2,408	5,473	432,832	1,960	4,812	1,695	46,978	31,607	34,118	13.5	13.9	9.2	15.8	14.1	13.1	37.0
Food stores	138	338	55,568	138	549	119	6,952	3,733	3,970	50.0	40.9	19.3	28.2	18.8	19.3	88.5
Automotive dealers and service stations	637	1,434	164,924	543	950	553	10,203	9,726	9,746	25.2	26.5	14.9	27.8	18.0	20.5	62.1
Other retail trade	1,633	3,701	212,340	1,279	3,313	1,023	29,824	18,148	20,402	17.4	17.9	15.0	21.2	21.2	19.7	40.3
Finance, insurance, and real estate	11,952	73,451	392,275	7,202	86,588	667	10,481	−29,478	73,723	4.3	6.8	5.4	6.8	14.3	9.7	8.0
Finance	3,817	31,515	39,913	521	941	(*)	(*)	16,334	26,366	10.1	11.0	8.4	34.1	(*)	7.8	17.5
Real estate	8,061	41,723	350,476	6,607	85,645	616	10,107	−45,767	47,357	6.0	9.8	6.1	6.9	14.7	14.7	8.9
Operators and lessors of buildings	6,426	27,088	259,013	5,964	83,484	505	8,541	−44,237	34,812	7.0	10.3	6.7	7.1	16.6	18.7	9.7
Other real estate	1,635	14,635	91,463	643	2,161	111	1,566	−1,530	12,545	16.2	21.5	16.3	20.9	30.6	21.8	24.8
Services	3,393	11,144	476,629	2,575	19,059	1,705	113,164	132,403	146,352	11.5	13.4	7.8	14.0	7.7	10.5	14.3
Medical and health services	242	722	79,402	221	1,673	242	22,362	29,355	30,130	39.6	28.8	20.0	34.2	20.0	22.6	99.0
Offices of physicians	85	304	35,147	(*)	(*)	85	7,556	17,817	17,817	33.1	31.0	30.0	(*)	31.6	31.0	—
Legal services	557	1,910	133,992	492	1,648	557	27,712	75,020	75,090	28.4	21.0	15.8	17.9	14.8	16.8	99.0
Other services	2,594	8,512	263,235	1,862	15,738	906	63,090	28,028	41,132	13.7	17.0	10.9	16.6	10.9	16.9	14.0
West Virginia																
All industries	7,562	47,997	444,706	5,123	17,398	2,640	66,804	90,078	102,388	2.6	11.1	5.1	11.4	7.3	8.6	22.7
All nonfarm industries	7,277	47,411	440,811	4,838	16,757	2,497	66,410	90,256	102,086	3.1	11.3	5.1	11.6	7.4	8.6	23.6
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	2,520	26,525	33,975	1,569	2,472	513	5,517	5,040	6,919	12.5	18.4	25.5	32.6	38.6	29.8	58.7
Construction	399	824	43,694	(*)	(*)	336	9,219	6,896	(*)	37.3	38.2	32.5	(*)	28.1	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	812	1,744	141,482	621	1,817	544	10,881	9,738	11,434	22.5	22.5	12.8	21.8	19.2	24.3	65.5
Wholesale trade	246	515	72,336	180	814	167	5,351	7,464	7,504	37.2	35.7	20.2	31.9	31.7	35.8	69.0
Retail trade	566	1,229	69,146	441	1,003	377	5,530	2,274	3,930	28.6	28.7	18.6	30.8	24.3	22.8	67.0
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	500	1,074	38,207	375	777	311	3,424	1,306	2,724	32.1	32.5	27.2	38.4	32.6	29.0	77.8
Finance, insurance, and real estate	2,046	14,319	27,725	1,263	7,179	(*)	(*)	−1,427	4,863	14.2	25.4	13.2	21.5	(*)	25.1	34.0
Finance	392	9,001	(*)	(*)	(*)	(*)	(*)	1,315	(*)	37.8	39.8	(*)	(*)	(*)	(*)	(*)
Real estate	1,654	5,318	25,766	1,257	7,144	(*)	(*)	−2,742	3,489	16.3	19.0	13.9	21.6	(*)	29.1	34.3
Operators and lessors of buildings	1,445	4,513	24,965	1,257	7,144	(*)	(*)	−2,988	3,160	17.6	20.2	14.5	21.6	(*)	31.9	34.8
Other real estate	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Services	950	2,596	156,148	812	3,168	571	30,227	63,477	64,451	20.9	18.1	11.0	29.5	13.3	12.8	86.0
Medical and health services	59	255	35,123	(*)	(*)	(*)	(*)	18,578	18,578	32.6	23.4	22.1	(*)	(*)	23.7	—
Offices of physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Legal services	182	716	55,516	119	579	182	11,154	31,262	31,262	37.8	26.4	21.2	19.1	19.7	22.9	—
Other services	709	1,625	65,509	646	2,309	332	13,239	13,637	14,611	26.6	27.0	20.1	40.2	26.7	22.8	86.0

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of—		Business receipts[2]	Depreciation		Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]						
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount			Number of—		Business receipts[2]	Depreciation	Payroll	Net income	Deficit
										Partnerships	Partners					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wisconsin																
All industries	20,621	82,547	1,924,225	16,549	125,907	8,462	214,642	301,235	408,269	1.1	0.0	3.6	4.8	10.3	4.4	9.6
All nonfarm industries	17,461	75,571	1,795,450	13,779	106,510	6,853	209,705	283,817	380,725	2.5	0.9	3.8	4.6	10.5	4.6	8.3
Agriculture, forestry, and fishing	3,323	7,304	149,398	2,933	19,697	1,763	7,766	19,547	29,678	12.2	12.7	17.1	20.2	33.7	21.1	63.9
Farms	3,160	6,976	128,775	2,770	19,397	1,609	4,937	17,418	27,544	12.6	13.2	19.0	20.5	36.2	22.5	63.9
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,130	2,343	140,338	960	4,629	420	11,837	22,940	25,152	21.6	21.7	18.0	30.5	27.0	27.1	36.9
Manufacturing	667	1,872	76,331	536	2,705	471	11,257	8,623	10,745	28.7	34.4	15.6	27.3	20.0	39.8	68.5
Transportation, communication, electric, gas, and sanitary services	472	1,097	33,109	472	3,805	(*)	(*)	797	(*)	35.6	36.7	37.9	28.1	(*)	(*)	(*)
Wholesale and retail trade	3,913	8,284	674,034	3,774	9,909	2,794	57,258	50,333	55,282	10.2	10.0	6.9	9.0	9.1	10.0	31.3
Wholesale trade	522	1,159	213,337	448	3,220	364	13,633	16,922	17,817	27.8	25.4	12.5	11.9	14.9	20.2	84.8
Retail trade	3,391	7,125	460,697	3,326	6,689	2,430	43,625	33,411	37,465	11.3	11.1	8.8	12.4	11.3	12.0	33.4
Food stores	263	530	59,943	263	517	171	2,979	1,718	1,963	42.9	42.6	24.6	29.9	29.0	22.1	64.8
Automotive dealers and service stations	473	983	116,563	473	804	332	6,703	5,782	6,251	29.2	27.3	18.0	27.0	24.3	25.9	47.6
Other retail trade	2,655	5,612	284,191	2,590	5,368	1,927	33,943	25,911	29,251	13.3	13.1	12.1	14.9	13.8	14.7	39.8
Finance, insurance, and real estate	7,889	52,480	418,689	5,112	58,797	705	8,503	101,872	162,292	6.3	13.2	4.4	4.8	17.9	3.4	8.0
Finance	2,193	32,928	146,156	(*)	(*)	(*)	(*)	125,858	129,416	15.2	20.5	5.9	(*)	(*)	2.5	55.5
Real estate	5,605	19,370	264,179	4,869	58,731	549	7,339	−24,143	32,387	7.8	10.4	6.0	4.8	17.2	14.1	8.0
Operators and lessors of buildings	4,935	16,349	232,679	4,627	58,067	464	5,970	−18,068	29,703	8.4	8.8	5.4	4.9	19.2	14.8	6.5
Other real estate	670	3,021	31,500	242	664	(*)	(*)	−6,075	(*)	27.5	49.1	32.8	39.5	(*)	(*)	(*)
Services	3,148	9,004	417,555	2,688	25,933	2,028	105,494	93,032	117,529	11.7	10.7	13.3	16.0	19.4	12.7	25.6
Medical and health services	375	1,347	111,603	362	1,369	365	26,335	36,762	40,120	35.0	26.6	31.5	33.1	49.4	26.5	61.5
Offices of physicians	158	754	43,440	145	394	148	3,969	25,108	26,041	44.5	31.7	30.7	67.1	50.8	32.6	96.7
Legal services	163	832	68,374	163	768	155	14,093	39,176	39,176	42.3	30.1	21.1	19.9	20.2	22.7	—
Other services	2,610	6,825	237,378	2,163	23,796	1,508	65,066	17,094	38,233	13.3	13.0	17.7	17.3	24.1	17.8	28.1
Wyoming																
All industries	2,954	27,461	321,319	2,443	14,916	1,865	29,883	50,641	66,268	3.8	45.2	6.3	11.1	9.8	15.3	35.2
All nonfarm industries	2,393	26,139	289,562	1,903	10,979	1,393	26,487	49,586	60,473	7.3	47.5	6.7	12.9	9.7	16.0	47.3
Agriculture, forestry, and fishing	561	1,322	31,757	540	3,937	472	2,396	1,055	(*)	27.9	28.3	32.8	31.2	52.9	(*)	(*)
Farms	561	1,322	31,757	540	3,937	472	2,396	1,055	(*)	27.9	28.3	32.8	31.2	52.9	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Wholesale and retail trade	916	2,174	143,394	780	1,440	828	10,209	14,547	14,886	20.0	18.9	14.8	22.4	20.2	21.1	61.2
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	883	2,096	109,966	747	1,120	815	9,176	11,723	11,998	20.7	19.6	19.3	28.2	22.5	26.2	72.6
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other retail trade	691	1,643	52,216	555	577	623	6,034	8,434	8,519	24.6	22.3	27.2	33.4	30.0	32.2	91.6
Finance, insurance, and real estate	730	22,004	27,203	466	3,132	(*)	(*)	11,384	15,106	21.3	56.5	33.4	26.3	(*)	48.8	29.4
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Real estate	572	1,884	15,456	463	3,125	(*)	(*)	1,829	(*)	24.8	26.0	24.0	26.4	(*)	(*)	(*)
Operators and lessors of buildings	418	1,078	8,080	418	2,819	(*)	(*)	−1,659	(*)	31.2	26.8	26.4	28.5	(*)	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	395	1,026	40,421	385	3,295	218	5,537	15,155	15,260	32.2	32.1	22.4	31.6	27.2	34.4	90.2
Medical and health services	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	—
Offices of physicians	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

(*) 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 percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 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.

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

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

[4] United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Table 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

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 2.6—Receipts, Net Income, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industry

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

Selected industry, size of business receipts[1]	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Industries											
Total	**1,073,094**	**799,954**	**128,084,253**	**10,108,834**	**7,552,277**	**523,968**	**104,166,474**	**4,899,131**	**8,853,319**	**148,855,823**	**38,801,532**
Under $10,000	383,623	206,730	825,460	679,391	−2,006,096	123,093	483,937	−1,761,575	572,247	8,051,778	1,674,829
$10,000 under $25,000	166,096	131,197	2,209,244	405,287	−38,783	80,593	1,349,488	−153,351	293,609	5,643,560	1,425,875
$25,000 under $50,000	140,976	117,751	4,283,679	643,838	244,683	74,024	2,679,554	79	480,230	9,426,251	2,237,954
$50,000 under $100,000	133,660	116,590	8,376,292	956,236	738,585	76,211	5,493,352	262,314	728,303	12,579,379	3,277,908
$100,000 under $200,000	114,009	104,053	14,854,903	1,278,651	1,630,496	71,058	10,187,146	867,163	1,054,890	17,839,944	4,604,601
$200,000 under $500,000	90,605	83,514	25,478,901	2,035,157	2,427,956	64,673	19,958,464	1,678,426	1,825,841	31,049,647	8,258,392
$500,000 under $1,000,000	25,523	23,533	16,041,491	1,257,635	1,102,027	19,613	13,403,313	848,632	1,171,425	20,280,100	5,475,565
$1,000,000 or more	18,602	16,586	56,014,283	2,852,639	3,453,409	14,703	50,611,220	3,157,443	2,726,774	43,985,164	11,846,408
Agriculture, Forestry, and Fishing											
Total	**123,173**	**109,156**	**11,755,022**	**982,412**	**861,584**	**44,418**	**6,536,040**	**121,249**	**499,959**	**5,101,170**	**2,109,849**
Under $10,000	38,461	29,851	109,327	75,154	−229,162	14,121	45,029	−179,237	49,866	520,623	159,457
$10,000 under $25,000	19,665	17,991	307,105	59,066	−30,850	6,291	104,312	−41,037	25,889	329,760	134,467
$25,000 under $50,000	18,001	16,882	619,415	103,539	36,300	5,941	217,874	−21,841	41,955	439,152	174,447
$50,000 under $100,000	19,123	17,970	1,299,083	170,623	115,445	5,864	420,653	−11,771	58,789	581,877	230,921
$100,000 under $200,000	15,091	14,271	2,025,284	195,116	368,968	5,287	767,018	97,951	77,065	784,312	334,086
$200,000 under $500,000	9,192	8,825	2,565,959	199,793	372,174	4,691	1,436,724	150,570	113,780	1,119,716	500,500
$500,000 under $1,000,000	2,268	2,064	1,398,193	82,660	131,750	1,311	873,132	65,928	49,540	517,038	235,569
$1,000,000 or more	1,372	1,302	3,430,656	96,461	96,959	912	2,671,298	60,686	83,075	808,692	340,402
Farms: Total											
Total	**110,106**	**97,270**	**10,721,488**	**909,681**	**755,557**	**37,426**	**5,796,398**	**61,952**	**446,340**	**4,622,632**	**1,913,391**
Under $10,000	33,200	25,312	93,064	62,127	−217,280	11,387	35,997	−169,890	39,676	457,650	136,595
$10,000 under $25,000	17,952	16,412	279,655	52,880	−25,820	5,582	92,837	−35,772	22,600	301,523	122,883
$25,000 under $50,000	15,768	14,798	549,250	96,706	20,282	4,991	184,980	−24,312	38,070	407,425	163,104
$50,000 under $100,000	17,698	16,645	1,203,938	161,545	99,625	5,078	360,042	−17,470	53,551	536,047	216,383
$100,000 under $200,000	13,953	13,133	1,853,601	183,117	331,647	4,364	622,473	67,103	67,633	683,040	294,169
$200,000 under $500,000	8,222	7,918	2,309,714	184,267	335,835	4,008	1,242,726	123,786	100,537	1,013,017	458,869
$500,000 under $1,000,000	2,083	1,888	1,278,749	79,604	124,797	1,216	808,311	64,296	47,486	483,142	214,819
$1,000,000 or more	1,230	1,164	3,153,517	89,435	86,471	800	2,449,032	54,211	76,787	740,788	306,569
Farms: Field crop											
Total	**41,383**	**36,621**	**3,911,442**	**382,123**	**588,866**	**13,553**	**1,965,609**	**187,248**	**173,710**	**1,649,933**	**724,237**
Under $10,000	12,197	9,000	33,868	17,208	−57,643	3,529	11,036	−34,227	9,169	132,982	43,899
$10,000 under $25,000	7,088	6,334	105,171	14,016	18,680	2,322	38,071	2,731	4,797	71,240	24,635
$25,000 under $50,000	5,380	5,175	191,250	36,766	13,579	1,653	60,801	−3,850	12,649	120,149	54,718
$50,000 under $100,000	6,464	6,231	445,858	64,089	63,879	1,657	117,419	−1,354	17,889	153,978	58,413
$100,000 under $200,000	5,451	5,184	728,414	81,984	173,882	1,959	275,589	46,621	31,922	299,012	131,000
$200,000 under $500,000	3,592	3,499	1,014,513	95,651	220,469	1,648	508,960	82,921	47,091	397,356	190,857
$500,000 under $1,000,000	856	847	542,598	41,972	86,741	518	339,771	37,777	24,627	234,568	116,517
$1,000,000 or more	355	351	849,770	30,437	69,279	267	613,962	56,629	25,566	240,648	104,198
Farms: Fruit, tree nut, and vegetable											
Total	**12,301**	**10,528**	**1,351,812**	**113,098**	**62,478**	**7,055**	**982,313**	**−15,952**	**85,573**	**1,061,081**	**398,035**
Under $10,000	4,312	2,917	11,735	11,249	−55,619	2,247	8,668	−54,552	10,129	150,170	40,895
$10,000 under $25,000	1,833	1,749	29,649	7,196	−17,068	1,064	18,099	−18,614	5,918	88,504	30,847
$25,000 under $50,000	1,822	1,755	64,760	11,980	−1,151	1,218	45,665	−3,788	9,331	117,474	43,645
$50,000 under $100,000	1,652	1,451	102,485	13,126	3,931	763	55,235	−3,855	8,362	104,397	34,048
$100,000 under $200,000	1,003	994	139,665	10,123	18,307	659	92,850	9,951	7,189	85,576	34,679
$200,000 under $500,000	1,084	1,084	325,458	24,447	67,042	661	207,960	31,310	14,610	179,020	77,657
$500,000 under $1,000,000	375	362	260,403	11,762	38,518	265	183,600	24,675	8,721	95,762	42,042
$1,000,000 or more	220	216	417,657	23,215	8,518	178	370,236	−1,079	21,313	240,178	94,222
Farms: Livestock											
Total	**52,529**	**46,879**	**5,155,968**	**399,305**	**81,767**	**15,092**	**2,679,342**	**−126,280**	**176,000**	**1,791,638**	**733,020**
Under $10,000	14,445	11,642	46,038	31,563	−92,329	4,658	15,516	−72,466	19,022	160,409	45,292
$10,000 under $25,000	8,680	7,995	139,590	31,012	−26,243	1,996	34,030	−18,416	11,337	134,078	64,959
$25,000 under $50,000	8,265	7,634	284,104	46,804	10,068	2,087	77,367	−14,025	15,786	166,802	64,310
$50,000 under $100,000	9,328	8,776	643,990	83,303	33,353	2,537	180,585	−12,323	26,311	271,547	121,941
$100,000 under $200,000	7,139	6,595	933,066	89,315	124,392	1,595	233,226	3,552	27,845	288,545	123,674
$200,000 under $500,000	3,314	3,103	902,795	61,003	32,887	1,494	465,527	−4,932	35,840	391,106	166,402
$500,000 under $1,000,000	737	564	378,291	23,000	−4,544	394	259,021	−2,038	12,407	136,379	50,064
$1,000,000 or more	621	570	1,828,094	33,305	4,183	331	1,414,070	−5,632	27,452	242,772	96,378
Farms: Other											
Total	**3,893**	**3,242**	**302,266**	**15,155**	**22,446**	**1,726**	**169,134**	**16,936**	**11,057**	**119,980**	**58,099**
Under $10,000	2,246	1,753	1,423	2,107	−11,689	953	777	−8,645	1,356	14,089	6,509
$10,000 under $25,000	652	568	14,381	1,812	−3,403	233	3,784	−4,122	852	10,701	2,873
$25,000 under $50,000											
$50,000 under $100,000	614	547	64,061	2,722	13,528	272	27,611	7,041	1,666	16,032	6,797
$100,000 under $200,000											
$200,000 under $500,000	232	232	66,948	3,166	15,437	205	60,279	14,487	2,996	45,535	23,953
$500,000 under $1,000,000											
$1,000,000 or more	149	142	155,453	5,348	8,573	63	76,683	8,175	4,187	33,623	17,967
Agricultural services, forestry, and fishing											
Total	**13,067**	**11,886**	**1,033,534**	**72,731**	**106,027**	**6,992**	**739,642**	**59,297**	**53,619**	**478,538**	**196,458**
Under $10,000	5,261	4,539	16,263	13,027	−11,882	2,734	9,032	−9,347	10,190	62,973	22,862
$10,000 under $25,000	1,713	1,579	27,450	6,186	−5,030	709	11,475	−5,265	3,289	28,237	11,584
$25,000 under $50,000	2,233	2,084	70,165	6,833	16,018	950	32,894	2,471	3,985	31,727	11,343
$50,000 under $100,000	1,425	1,325	95,145	9,078	15,820	786	60,611	5,699	5,238	45,830	14,538
$100,000 under $200,000	1,138	1,138	171,683	11,999	37,321	923	144,545	30,848	9,432	101,272	39,917
$200,000 under $500,000	970	907	256,245	15,526	36,339	683	193,998	26,784	13,243	106,699	41,631
$500,000 under $1,000,000	185	176	119,444	3,056	6,953	95	64,821	1,632	2,054	33,896	20,750
$1,000,000 or more	142	138	277,139	7,026	10,488	112	222,266	6,475	6,288	67,904	33,833

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Mining											
Total	**15,571**	**10,264**	**3,717,616**	**274,275**	**85,135**	**6,972**	**3,406,935**	**164,283**	**256,549**	**3,747,517**	**1,146,812**
Under $10,000	9,246	4,663	11,126	23,737	−617,604	2,686	6,000	−499,122	20,113	704,000	128,383
$10,000 under $25,000	946	795	14,188	3,488	−45,611	662	11,604	−46,288	3,429	41,678	8,642
$25,000 under $50,000	1,388	1,153	40,171	4,978	−34,172	618	22,305	−37,858	3,158	39,565	15,377
$50,000 under $100,000	1,049	895	67,481	7,915	−77,680	623	45,938	−82,907	6,691	82,422	28,812
$100,000 under $200,000	800	783	112,434	10,945	−11,436	600	83,431	−19,969	8,183	83,883	27,814
$200,000 under $500,000	1,091	1,007	326,698	26,189	177	865	280,140	−2,736	22,649	239,494	91,962
$500,000 under $1,000,000	478	438	315,077	21,897	62,887	407	293,621	67,139	19,769	206,347	91,890
$1,000,000 or more	573	530	2,830,441	175,126	808,574	511	2,663,896	786,024	172,557	2,350,128	753,932
Oil and gas extraction											
Total	**12,974**	**8,519**	**2,469,297**	**162,486**	**−57,417**	**5,822**	**2,243,368**	**32,966**	**152,976**	**2,543,046**	**774,612**
Under $10,000	8,252	4,266	10,256	19,347	−571,586	2,427	5,435	−453,719	15,852	566,477	119,171
$10,000 under $25,000	741	590	10,008	1,837	−37,489	457	7,424	−38,166	1,778	21,991	6,500
$25,000 under $50,000	1,085	1,001	35,565	3,692	−34,758	600	21,741	−38,199	3,078	37,697	15,325
$50,000 under $100,000	842	688	50,343	6,340	−78,352	554	40,906	−81,747	6,105	74,560	27,582
$100,000 under $200,000	565	549	77,671	7,118	−15,057	458	64,752	−19,539	5,541	59,484	20,346
$200,000 under $500,000	814	791	253,444	17,175	3,648	711	226,485	1,034	15,605	195,303	78,650
$500,000 under $1,000,000	324	311	215,879	14,003	51,987	307	212,220	58,908	13,762	156,135	64,467
$1,000,000 or more	351	323	1,816,131	92,976	624,190	308	1,664,405	604,494	91,255	1,431,399	442,571
Other mining											
Total	**2,597**	**1,745**	**1,248,319**	**111,789**	**142,552**	**1,150**	**1,163,567**	**131,317**	**103,573**	**1,204,471**	**372,200**
Under $10,000	994	397	(*)	4,390	−46,018	259	(*)	−45,403	4,261	137,523	9,212
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	235	234	34,763	3,829	3,621	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	277	216	73,254	9,014	−3,471	154	53,655	−3,770	7,044	44,191	13,312
$500,000 under $1,000,000	154	127	99,198	7,894	10,900	100	81,401	8,331	6,007	50,212	27,423
$1,000,000 or more	222	207	1,014,310	82,150	184,384	203	999,491	181,530	81,302	918,729	311,361
Construction											
Total	**60,784**	**43,738**	**8,318,757**	**273,559**	**581,888**	**25,258**	**6,437,959**	**460,276**	**188,380**	**1,768,335**	**696,717**
Under $10,000	10,779	6,209	31,078	7,349	−16,740	3,048	13,905	−12,044	4,213	64,665	17,181
$10,000 under $25,000	8,819	5,729	100,157	6,085	29,484	2,748	48,826	13,473	3,705	31,265	13,838
$25,000 under $50,000	12,511	8,745	321,952	19,834	74,203	4,734	170,864	45,446	8,730	70,274	31,236
$50,000 under $100,000	12,014	9,404	679,388	32,017	126,617	5,369	396,081	84,095	19,641	148,285	72,175
$100,000 under $200,000	8,206	6,855	975,408	32,093	133,669	4,149	584,683	83,252	22,129	215,333	80,967
$200,000 under $500,000	5,341	4,520	1,363,107	41,431	135,527	3,272	1,004,171	107,648	29,788	296,943	120,896
$500,000 under $1,000,000	1,616	1,307	896,807	20,838	54,880	1,070	733,872	36,536	18,208	187,110	83,467
$1,000,000 or more	1,498	967	3,950,860	113,912	44,248	868	3,485,557	101,870	81,966	754,460	276,957
General contractors											
Total	**24,594**	**15,616**	**5,375,927**	**179,431**	**128,398**	**9,415**	**4,365,540**	**156,996**	**126,646**	**1,263,104**	**450,693**
Under $10,000	4,429	2,039	7,995	4,409	−17,317	1,082	3,141	−13,247	2,639	51,152	11,401
$10,000 under $25,000	2,527	1,677	28,722	1,626	9,173	807	14,024	4,423	989	11,779	2,894
$25,000 under $50,000	4,509	2,616	94,361	6,002	6,546	1,276	44,154	10,428	2,216	23,535	10,761
$50,000 under $100,000	4,369	3,027	227,133	11,290	20,994	1,682	130,017	19,751	6,519	56,017	26,204
$100,000 under $200,000	3,727	2,843	392,341	15,161	38,175	1,772	243,710	26,159	13,010	143,942	47,572
$200,000 under $500,000	2,776	2,116	646,167	21,285	44,491	1,511	468,142	33,620	16,158	181,874	63,162
$500,000 under $1,000,000	1,035	748	513,543	10,904	21,305	610	417,555	11,319	9,846	106,651	46,638
$1,000,000 or more	1,222	752	3,465,665	106,754	3,031	675	3,044,797	64,543	75,269	688,154	242,061
Special trade contractors: Total											
Total	**38,119**	**27,918**	**2,942,830**	**94,128**	**453,490**	**15,843**	**2,072,419**	**303,280**	**61,734**	**505,231**	**246,024**
Under $10,000	6,350	4,170	23,083	2,940	577	1,966	10,764	1,203	1,574	13,513	5,780
$10,000 under $25,000	6,225	4,052	71,435	4,459	20,311	1,941	34,802	9,050	2,716	19,486	10,944
$25,000 under $50,000	8,002	6,129	227,591	11,832	65,657	3,458	126,710	35,018	6,514	46,739	20,475
$50,000 under $100,000	7,645	6,377	452,255	20,727	105,623	3,687	266,064	64,344	13,122	92,268	45,971
$100,000 under $200,000	4,479	4,012	583,067	16,932	95,494	2,377	340,973	57,093	9,119	71,391	33,395
$200,000 under $500,000	2,565	2,404	716,940	20,146	91,036	1,761	536,029	74,026	13,630	115,069	57,734
$500,000 under $1,000,000	581	559	383,264	9,934	33,575	460	316,317	25,217	8,362	80,459	36,829
$1,000,000 or more	272	215	485,195	7,158	41,217	193	440,760	37,327	6,697	66,306	34,896
Special trade contractors: Plumbing, heating, and air conditioning											
Total	**4,629**	**3,764**	**554,455**	**9,890**	**59,628**	**2,007**	**348,203**	**35,941**	**5,685**	**52,378**	**22,958**
Under $10,000	420	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	701	(*)	(*)	(*)	(*)	—	—	—	—	—	—
$25,000 under $50,000	668	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	1,071	871	65,521	1,436	13,812	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	1,068	1,068	160,450	3,220	12,868	468	64,678	2,586	1,078	11,770	4,623
$200,000 under $500,000	522	504	149,345	1,950	16,989	345	103,783	11,566	1,352	12,232	6,330
$500,000 under $1,000,000	111	102	66,882	1,429	3,998	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	68	51	84,334	806	5,321	47	73,374	4,914	786	9,011	4,362
Special trade contractors: Painting, paper hanging, and decorating											
Total	**4,511**	**3,221**	**201,433**	**4,526**	**49,733**	**1,967**	**147,097**	**35,638**	**2,909**	**23,388**	**9,858**
Under $10,000	670	669	3,750	241	(*)	938	12,238	4,145	496	4,525	1,153
$10,000 under $25,000	1,413	1,011	18,791	692	6,466						
$25,000 under $50,000	2,040	1,371	96,768	2,153	31,408	886	61,936	21,789	1,108	7,530	2,982
$50,000 under $100,000											
$100,000 under $200,000	142	124	41,376	871	5,515	97	32,165	4,875	736	5,952	2,821
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more											

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Construction—Continued											
Special trade contractors: Masonry, stonework, tile setting, and plastering											
Total	**4,818**	**3,837**	**361,332**	**10,070**	**68,142**	**1,940**	**247,012**	**43,538**	**5,565**	**33,161**	**16,820**
Under $10,000	1,018	868	10,774	1,014	1,721	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,269	868	31,040	1,142	10,453	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,353	1,153	83,611	2,450	22,352	752	53,836	16,192	1,566	9,778	3,885
$50,000 under $100,000	820	620	89,160	2,904	16,830	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	268	261	76,392	1,539	11,576	182	54,664	8,487	967	5,604	3,551
$200,000 under $500,000	70	67	70,355	1,021	5,210	53	56,944	2,926	557	4,827	2,378
$500,000 under $1,000,000											
$1,000,000 or more											
Contractors, not elsewhere classified											
Total	**22,161**	**17,096**	**1,825,610**	**69,642**	**275,987**	**9,929**	**1,332,107**	**188,163**	**47,375**	**396,304**	**196,388**
Under $10,000	4,591	2,900	16,773	2,388	−739	1,430	8,135	517	1,330	10,622	5,261
$10,000 under $25,000	3,562	2,141	37,291	2,617	9,987	1,271	22,001	4,572	2,009	16,095	9,200
$25,000 under $50,000	4,977	4,040	149,279	9,270	37,615	2,105	77,408	16,207	5,072	39,636	17,221
$50,000 under $100,000	4,618	3,951	274,571	16,122	61,193	2,264	159,468	34,859	10,261	73,109	37,922
$100,000 under $200,000	2,242	2,041	291,739	10,192	55,541	1,290	183,320	36,527	6,099	46,729	22,680
$200,000 under $500,000	1,613	1,515	449,827	15,786	56,956	1,137	345,417	49,100	10,575	91,281	45,032
$500,000 under $1,000,000	382	369	254,480	7,338	21,870	306	212,534	15,457	6,477	65,152	30,968
$1,000,000 or more	176	139	351,650	5,929	33,564	126	323,824	29,924	5,552	53,680	28,104
Manufacturing											
Total	**29,326**	**23,219**	**6,350,003**	**246,837**	**280,537**	**16,229**	**5,555,582**	**201,986**	**220,302**	**2,502,660**	**1,049,725**
Under $10,000	8,014	5,194	18,138	4,621	−15,786	3,656	12,344	−12,663	3,590	34,867	10,662
$10,000 under $25,000	5,045	3,893	67,069	5,031	8,762	2,159	35,766	1,365	2,741	30,891	9,424
$25,000 under $50,000	4,287	3,150	112,464	7,643	17,249	1,880	64,084	9,207	3,229	31,734	11,274
$50,000 under $100,000	3,599	3,133	231,602	10,918	36,219	2,464	184,186	23,383	9,107	93,997	31,757
$100,000 under $200,000	3,805	3,439	474,523	18,603	70,112	2,404	329,297	48,190	13,308	141,432	60,211
$200,000 under $500,000	2,765	2,670	810,775	23,735	99,664	2,172	664,952	81,512	18,883	230,477	133,000
$500,000 under $1,000,000	942	920	638,039	16,559	56,136	742	516,296	45,168	13,089	149,276	80,294
$1,000,000 or more	869	820	3,997,393	159,727	8,181	752	3,748,657	5,824	156,355	1,789,986	713,103
Lumber and wood products, except furniture											
Total	**5,158**	**4,341**	**1,017,391**	**61,139**	**12,203**	**2,180**	**805,185**	**−1,678**	**46,984**	**459,913**	**199,995**
Under $10,000	804	(*)	(*)	(*)	(*)	641	14,255	2,447	1,515	14,933	6,058
$10,000 under $25,000	1,069	802	13,928	1,382	3,854						
$25,000 under $50,000	906	572	21,026	3,483	2,554	620	46,509	4,917	3,100	27,724	11,680
$50,000 under $100,000	821	821	57,823	4,181	6,446						
$100,000 under $200,000	760	760	101,105	7,147	8,025	360	50,439	1,752	3,629	30,444	13,985
$200,000 under $500,000	498	489	144,429	7,797	15,267	321	90,570	9,400	4,971	50,313	30,114
$500,000 under $1,000,000	166	166	116,274	6,442	11,212	121	84,040	8,214	4,667	38,332	20,503
$1,000,000 or more	134	128	560,060	29,892	−33,363	117	519,372	−28,408	29,102	298,167	117,655
Printing, publishing, and allied industries											
Total	**4,834**	**3,315**	**386,842**	**12,428**	**37,963**	**2,533**	**338,092**	**34,211**	**10,502**	**126,653**	**65,663**
Under $10,000	1,755	1,018	4,106	733	−6,058	884	3,774	−4,421	620	5,910	2,081
$10,000 under $25,000	1,069										
$25,000 under $50,000	670	1,892	108,958	4,899	11,581	1,290	78,683	7,624	3,692	38,967	19,514
$50,000 under $100,000	(*)										
$100,000 under $200,000	468										
$200,000 under $500,000	320	295	86,729	2,661	9,514	259	77,905	8,950	2,262	30,290	17,597
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	65	59	151,310	3,864	22,796	57	148,398	21,854	3,841	50,059	25,682
Machinery, except electrical											
Total	**2,376**	**1,992**	**484,885**	**10,579**	**61,654**	**1,459**	**440,382**	**51,544**	**8,488**	**116,330**	**56,868**
Under $10,000	1,645	1,353	55,212	2,696	14,440	886	40,336	9,673	1,800	19,036	4,963
$10,000 under $25,000											
$25,000 under $50,000											
$50,000 under $100,000											
$100,000 under $200,000	416	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	217	217	64,065	2,435	12,880	199	57,534	10,603	2,024	34,665	24,018
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	62	53	293,492	3,109	17,016	47	280,060	16,355	2,786	38,448	18,147
Other manufacturing industries											
Total	**16,958**	**13,571**	**4,460,885**	**162,691**	**168,717**	**10,057**	**3,971,923**	**117,909**	**154,328**	**1,799,764**	**727,199**
Under $10,000	5,046	3,306	9,254	2,570	−7,726	2,437	6,667	−7,271	2,337	24,405	6,973
$10,000 under $25,000	2,358	2,090	34,350	2,459	1,099	1,424	22,466	−433	1,755	21,217	5,509
$25,000 under $50,000	2,510	1,908	66,967	2,690	12,205	1,239	40,834	6,038	1,750	17,260	6,221
$50,000 under $100,000	1,856	1,390	102,193	3,997	15,617	1,056	78,162	7,138	3,561	40,866	10,614
$100,000 under $200,000	2,161	1,961	278,491	8,439	45,687	1,426	200,413	31,834	6,971	73,375	28,507
$200,000 under $500,000	1,730	1,669	515,552	10,842	62,003	1,393	438,943	52,559	9,626	115,209	61,271
$500,000 under $1,000,000	689	667	461,547	8,832	38,100	551	383,611	32,021	7,702	104,120	56,485
$1,000,000 or more	608	580	2,992,531	122,862	1,732	531	2,800,827	−3,977	120,626	1,403,312	551,619
Transportation, Communication, Electric, Gas, and Sanitary Services											
Total	**17,157**	**15,126**	**2,203,802**	**349,498**	**−55,921**	**8,851**	**1,661,365**	**−115,213**	**310,400**	**3,543,481**	**838,569**
Under $10,000	4,477	3,161	12,263	63,394	−169,161	1,777	7,888	−167,805	61,634	948,012	54,963
$10,000 under $25,000	3,277	3,009	50,935	11,280	−2,020	1,940	33,576	−2,464	8,767	94,087	25,641
$25,000 under $50,000	3,527	3,326	127,370	20,548	12,155	1,661	65,731	6,128	11,074	131,079	41,059
$50,000 under $100,000	2,409	2,275	162,196	20,374	25,555	1,338	90,542	6,859	15,424	195,703	55,451
$100,000 under $200,000	1,770	1,770	250,317	25,296	20,843	909	127,731	2,182	17,225	211,304	71,201
$200,000 under $500,000	1,053	974	305,814	36,984	10,937	728	230,693	3,216	29,970	312,829	97,334
$500,000 under $1,000,000	339	339	234,332	27,559	16,303	260	179,887	10,782	25,181	230,410	84,069
$1,000,000 or more	305	272	1,060,575	144,063	29,467	238	925,317	25,889	141,125	1,420,057	408,851

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)	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											
Total	14,512	13,151	1,723,040	233,460	49,208	7,756	1,234,195	2,658	197,988	2,136,152	658,496
Under $10,000	3,222	2,574	11,262	7,376	−11,994	1,456	7,301	−10,411	5,774	120,784	17,407
$10,000 under $25,000	2,944	2,676	45,133	9,885	−2,799	1,740	30,486	−2,317	7,560	88,439	22,286
$25,000 under $50,000	3,091	2,890	111,933	18,161	10,204	1,491	60,286	5,054	10,096	118,287	36,793
$50,000 under $100,000	2,224	2,090	148,759	18,946	26,533	1,153	77,105	7,837	13,996	180,522	50,433
$100,000 under $200,000	1,566	1,566	223,635	24,312	12,400	905	127,299	2,817	17,007	207,046	70,848
$200,000 under $500,000	918	839	261,994	30,831	12,092	502	190,754	4,669	23,991	251,784	77,539
$500,000 under $1,000,000	283	283	198,702	20,707	16,282	204	144,257	10,761	18,329	175,900	60,030
$1,000,000 or more	264	233	721,622	103,242	−13,510	205	596,707	−15,752	101,235	993,390	323,160
Transportation: Trucking and warehousing											
Total	9,789	8,778	1,030,635	93,911	68,011	5,069	707,199	37,826	63,947	822,595	248,214
Under $10,000	1,627	1,196	6,302	2,437	−4,008	829	4,693	−3,245	1,948	57,832	8,953
$10,000 under $25,000	2,174	1,906	31,876	5,951	−585	1,170	20,416	−1,540	4,200	57,161	12,719
$25,000 under $50,000	2,423	2,222	85,077	13,981	8,229	1,023	40,920	4,860	6,638	86,385	19,404
$50,000 under $100,000	1,439	1,372	97,770	13,250	17,531	767	53,196	10,436	9,136	146,951	39,956
$100,000 under $200,000	1,123	1,123	162,202	16,835	11,741	621	87,488	4,119	10,180	126,026	38,855
$200,000 under $500,000	698	663	203,572	20,632	15,501	443	137,889	8,603	13,874	168,484	47,099
$500,000 under $1,000,000	160	160	112,110	6,294	7,408	99	70,813	2,512	3,928	37,360	23,129
$1,000,000 or more	145	136	331,726	14,531	12,194	117	291,582	12,081	14,043	142,396	58,099
Transportation: Other transportation											
Total	4,723	4,373	692,405	139,549	−18,803	2,687	526,996	−35,168	134,041	1,313,557	410,282
Under $10,000	1,595	1,378	4,960	4,939	−7,986	627	2,408	−7,166	3,826	62,952	8,454
$10,000 under $25,000	770	770	13,257	3,934	−2,214	570	10,070	−777	3,360	31,278	9,567
$25,000 under $50,000	668	668	26,856	4,180	1,975	468	19,366	194	3,458	31,902	17,389
$50,000 under $100,000	785	718	50,989	5,696	9,002	386	23,907	−2,599	4,860	33,571	10,477
$100,000 under $200,000	443	443	61,433	7,477	659	284	39,811	−1,302	6,827	81,020	31,993
$200,000 under $500,000	220	176	58,422	10,199	−3,409	159	52,865	−3,934	10,117	83,300	30,440
$500,000 under $1,000,000	123	123	86,592	14,413	8,874	105	73,444	8,249	14,401	138,540	36,901
$1,000,000 or more	119	97	389,896	88,711	−25,704	88	305,125	−27,833	87,192	850,994	265,061
Communication, electric, gas, and sanitary services											
Total	2,545	1,975	480,762	116,038	−105,129	1,095	427,170	−117,871	112,412	1,407,329	180,073
Under $10,000	1,255	587	1,001	56,018	−157,167	321	(*)	−157,394	55,860	827,228	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	135	135	43,820	6,153	−1,155	126	39,939	−1,453	5,979	61,045	19,795
$500,000 under $1,000,000	56	56	35,630	6,852	21	56	35,630	21	6,852	54,510	24,039
$1,000,000 or more	41	39	338,953	40,821	42,977	33	328,610	41,641	39,890	426,667	85,691
Wholesale and Retail Trade											
Total	193,466	154,798	41,621,193	463,422	2,436,856	98,334	32,177,917	1,810,788	348,826	4,100,695	1,761,412
Under $10,000	30,568	15,527	65,894	7,167	−25,790	8,475	34,708	−17,900	4,288	55,702	14,600
$10,000 under $25,000	20,244	13,724	238,796	14,085	−810	7,617	132,639	−2,940	8,433	84,504	23,748
$25,000 under $50,000	27,285	21,082	782,080	25,377	44,477	11,801	440,036	19,325	14,391	171,604	54,139
$50,000 under $100,000	31,709	26,571	1,939,573	46,391	152,717	16,613	1,212,453	84,042	30,153	371,376	130,503
$100,000 under $200,000	37,007	34,171	4,938,415	75,838	450,292	21,895	3,175,341	297,595	53,021	617,894	251,795
$200,000 under $500,000	31,433	29,271	9,041,903	106,684	709,489	20,414	6,353,006	514,806	76,654	909,623	409,096
$500,000 under $1,000,000	8,826	8,333	5,675,747	59,154	370,680	6,373	4,385,367	288,603	49,001	591,520	272,162
$1,000,000 or more	6,394	6,119	18,938,785	128,726	735,801	5,146	16,444,367	627,257	112,885	1,298,472	605,369
Wholesale trade											
Total	31,003	21,853	14,355,638	121,848	727,839	14,672	12,091,438	600,096	97,811	1,097,324	508,529
Under $10,000	6,310	2,125	7,055	1,025	−4,250	1,524	5,234	−3,670	875	16,516	5,816
$10,000 under $25,000	3,810	2,674	46,411	5,718	−2,508	1,408	23,794	−1,692	2,592	23,444	9,811
$25,000 under $50,000	2,943	1,769	67,364	3,405	−1,766	1,135	42,017	959	1,651	23,528	7,843
$50,000 under $100,000	3,444	2,624	192,174	6,101	27,319	1,172	86,189	14,424	3,234	35,334	12,624
$100,000 under $200,000	4,233	3,277	478,048	9,639	74,775	2,375	349,022	59,610	7,824	82,928	34,304
$200,000 under $500,000	4,798	4,276	1,366,259	20,380	130,087	3,154	1,012,753	98,257	15,524	164,329	78,101
$500,000 under $1,000,000	2,443	2,278	1,606,355	15,209	113,587	1,693	1,206,930	85,198	11,832	147,435	74,628
$1,000,000 or more	3,022	2,830	10,591,970	60,371	390,595	2,411	9,365,499	347,010	54,279	603,810	285,402
Retail trade: Total											
Total	162,289	132,837	27,242,379	341,367	1,707,750	83,354	20,063,301	1,209,425	250,808	3,000,994	1,251,526
Under $10,000	24,191	13,335	58,389	6,088	−21,406	6,884	29,024	−14,096	3,359	38,876	8,632
$10,000 under $25,000	16,434	11,050	192,385	8,367	1,698	6,209	108,845	−1,248	5,841	61,060	13,937
$25,000 under $50,000	24,276	19,313	714,716	21,972	46,243	10,666	398,019	18,366	12,740	148,076	46,296
$50,000 under $100,000	28,265	23,947	1,747,399	40,290	125,398	15,441	1,126,264	69,618	26,919	336,042	117,879
$100,000 under $200,000	32,774	30,894	4,460,367	66,199	375,517	19,520	2,826,319	237,985	45,197	534,966	217,491
$200,000 under $500,000	26,608	24,968	7,667,547	86,233	578,894	17,233	5,332,156	416,041	61,059	744,241	330,312
$500,000 under $1,000,000	6,375	6,047	4,063,613	43,899	256,787	4,672	3,172,658	203,099	37,123	443,356	197,104
$1,000,000 or more	3,366	3,283	8,337,963	68,319	344,619	2,729	7,070,016	279,660	58,570	694,377	319,875
Retail trade: Building materials, hardware, garden supply and mobile home dealers											
Total	9,110	7,733	1,975,650	26,685	160,007	5,595	1,526,732	117,526	20,866	253,302	114,044
Under $10,000	1,074	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,184	918	35,991	1,478	333	(*)	(*)	(*)	1,505	22,650	9,604
$50,000 under $100,000	1,503	1,285	100,342	1,863	12,977	1,002	79,509	11,577			
$100,000 under $200,000	2,026	1,925	282,481	3,644	28,001	1,323	191,190	15,112	2,397	28,254	9,254
$200,000 under $500,000	2,096	2,017	631,669	8,035	53,820	1,462	457,961	36,455	5,707	73,696	32,291
$500,000 under $1,000,000	544	526	367,144	4,056	28,248	412	290,515	21,316	3,349	45,952	21,379
$1,000,000 or more	266	260	551,916	7,300	37,744	227	483,320	33,581	6,488	67,235	37,316

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade—Continued											
Retail trade: General merchandise stores											
Total	3,601	2,945	981,237	11,006	81,185	2,103	586,048	36,160	7,449	105,165	44,806
Under $10,000	686	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—	—
$50,000 under $100,000	684	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	622	621	93,977	1,291	9,876	453	72,930	8,148	904	15,035	5,839
$200,000 under $500,000	709	655	195,332	2,024	12,154	496	154,007	9,569	1,723	23,434	11,028
$500,000 under $1,000,000	126	126	83,577	998	5,191	30	60,248	2,485	825	8,352	(*)
$1,000,000 or more	171	171	552,349	5,382	53,332	94	257,599	16,179	2,982	42,292	19,150
Retail trade: Food stores: Total											
Total	22,070	19,400	6,082,603	53,861	248,952	10,799	4,124,028	154,942	35,602	453,388	209,693
Under $10,000	1,482	938	4,866	870	−3,085	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,602	1,401	24,660	1,162	406	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	2,824	1,887	73,515	2,152	183	1,152	45,453	−819	1,709	19,596	4,203
$50,000 under $100,000	3,153	2,685	194,952	3,489	9,979	1,485	111,694	933	2,269	26,809	8,476
$100,000 under $200,000	5,893	5,608	813,433	9,080	48,503	2,781	400,019	19,758	5,032	70,596	34,640
$200,000 under $500,000	4,461	4,273	1,330,532	11,070	69,377	2,460	768,529	41,862	6,493	82,496	36,949
$500,000 under $1,000,000	1,587	1,551	1,050,985	7,603	49,345	1,049	722,519	32,646	5,231	65,599	33,141
$1,000,000 or more	1,068	1,057	2,589,660	18,235	74,244	805	2,062,499	62,894	13,627	175,362	89,836
Retail trade: Food stores: Grocery stores											
Total	14,991	13,301	5,023,334	38,982	195,106	6,591	3,365,552	119,925	24,946	327,463	150,886
Under $10,000	674	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	736	669	12,998	537	−698	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,822	1,086	43,683	1,042	3,379	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	1,600	1,333	91,550	1,334	5,147	598	43,944	261	664	11,159	3,513
$100,000 under $200,000	4,453	4,302	622,472	5,863	36,072	2,011	294,784	12,298	3,230	41,255	15,936
$200,000 under $500,000	3,478	3,326	1,035,520	7,935	49,070	1,744	547,191	25,839	4,382	56,873	24,520
$500,000 under $1,000,000	1,247	1,211	824,688	5,592	35,373	816	566,997	23,982	3,741	51,966	25,714
$1,000,000 or more	981	972	2,390,716	16,322	67,236	737	1,888,740	56,244	11,958	155,364	78,263
Retail trade: Food stores: Other food stores											
Total	7,079	6,099	1,059,269	14,679	53,846	4,208	758,476	35,017	10,656	125,925	58,807
Under $10,000	808	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	866	732	11,662	625	1,104	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,002	801	29,832	1,110	−3,196	668	24,272	−2,751	1,046	12,924	(*)
$50,000 under $100,000	1,553	1,352	103,402	2,155	4,832	887	67,750	672	1,605	15,650	4,963
$100,000 under $200,000	1,440	1,306	190,961	3,217	12,431	770	105,235	7,460	1,802	29,341	18,704
$200,000 under $500,000	983	947	295,012	3,135	20,307	716	221,338	16,023	2,111	25,623	12,429
$500,000 under $1,000,000	340	340	226,297	2,011	13,972	233	155,522	8,664	1,490	13,633	7,427
$1,000,000 or more	87	85	198,944	1,913	7,008	68	173,759	6,650	1,669	19,998	11,573
Retail trade: Automotive dealers and service stations											
Total	27,629	23,314	7,100,418	53,971	337,342	12,934	4,974,324	224,067	37,131	424,332	179,742
Under $10,000	1,223	687	1,929	1,005	−2,308	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,678	811	15,046	559	2,770	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	2,374	1,639	62,205	1,940	5,664	751	30,008	2,432	234	4,735	1,611
$50,000 under $100,000	4,009	3,201	236,602	3,813	17,031	1,847	132,632	12,856	2,171	27,959	11,219
$100,000 under $200,000	8,073	7,454	1,094,213	9,413	77,266	3,645	548,256	46,220	5,291	59,473	18,375
$200,000 under $500,000	7,686	7,029	2,166,097	17,456	137,518	4,248	1,313,711	86,568	11,133	130,754	57,433
$500,000 under $1,000,000	1,501	1,432	951,815	6,344	40,927	976	656,013	25,731	4,755	55,109	25,188
$1,000,000 or more	1,085	1,061	2,572,511	13,441	58,474	922	2,288,312	50,544	12,361	137,470	63,208
Retail trade: Motor vehicle dealers											
Total	5,653	4,324	2,615,193	14,671	83,314	2,953	2,416,841	64,473	12,051	140,474	65,194
Under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	803	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	1,104	753	99,936	388	7,655	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	1,236	964	314,500	1,611	15,559	589	226,648	10,167	1,268	18,167	7,527
$500,000 under $1,000,000	636	616	421,599	1,546	14,523	472	325,926	10,306	1,185	19,971	11,160
$1,000,000 or more	777	761	1,913,892	9,511	37,633	696	1,772,007	34,050	9,050	97,140	44,376
Retail trade: Gasoline service stations											
Total	16,100	14,346	3,382,269	29,290	192,303	6,654	1,837,254	102,662	17,184	192,532	77,036
Under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	800	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,420	1,018	38,155	733	1,728	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	1,817	1,549	116,902	2,162	10,318	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	5,834	5,633	836,210	6,885	58,867	2,559	391,870	29,409	3,737	42,049	12,432
$200,000 under $500,000	5,162	4,803	1,459,034	12,041	87,659	2,574	780,517	48,200	6,914	75,548	33,453
$500,000 under $1,000,000	695	646	417,000	4,115	18,128	360	233,542	8,271	3,052	28,179	10,530
$1,000,000 or more	221	213	507,620	2,853	14,883	149	380,815	11,119	2,284	27,674	13,173
Retail trade: Other automotive dealers											
Total	5,876	4,644	902,956	10,010	61,725	3,327	720,229	56,932	7,896	91,326	37,512
Under $10,000	804	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	669	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	1,389	1,052	73,290	1,135	2,070	985	68,087	3,579	1,080	13,300	4,179
$100,000 under $200,000	1,135	1,068	158,067	2,140	10,744	734	106,867	13,520	1,408	16,372	5,763
$200,000 under $500,000	1,288	1,262	392,563	3,804	34,300	985	306,546	28,201	2,951	37,039	16,453
$500,000 under $1,000,000	170	170	113,216	683	8,276	144	96,545	7,154	518	6,959	3,498
$1,000,000 or more	87	87	150,999	1,077	5,958	77	135,490	5,375	1,027	12,656	5,659

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade—Continued											
Retail trade: Apparel and accessory stores											
Total	**13,034**	**9,317**	**1,180,290**	**13,441**	**116,996**	**6,873**	**970,006**	**92,842**	**11,217**	**126,918**	**63,533**
Under $10,000	2,876	1,540	7,207	194	−2,372	1,004	4,614	−1,625	128	1,477	272
$10,000 under $25,000	1,672	936	16,157	297	−975	669	12,766	−589	185	3,438	370
$25,000 under $50,000	2,209	1,407	53,375	1,184	3,060	871	34,716	1,718	813	8,726	3,373
$50,000 under $100,000	2,389	1,920	141,731	1,780	7,059	1,452	102,693	3,563	1,471	10,510	3,983
$100,000 under $200,000	2,053	1,852	245,068	2,302	35,033	1,451	188,300	23,394	1,888	23,908	10,989
$200,000 under $500,000	1,504	1,344	411,845	3,759	47,877	1,149	351,493	40,698	3,053	40,295	23,946
$500,000 under $1,000,000	246	237	151,718	2,874	15,124	200	127,827	13,453	2,649	21,516	11,008
$1,000,000 or more	85	81	153,189	1,051	12,190	77	147,597	12,230	1,030	17,048	9,592
Retail trade: Furniture and home furnishings stores											
Total	**11,049**	**9,018**	**1,492,348**	**17,234**	**129,340**	**6,317**	**1,230,405**	**102,674**	**13,640**	**151,709**	**67,758**
Under $10,000	1,954	1,085	5,606	533	−1,529	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,535	1,000	17,041	1,035	−546	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,406	1,271	46,082	1,209	3,255	869	32,413	2,316	1,072	11,059	2,696
$50,000 under $100,000	1,905	1,637	123,477	2,133	17,092	1,235	93,348	10,339	1,490	12,534	7,774
$100,000 under $200,000	2,296	2,162	298,695	4,025	33,008	1,577	217,492	22,294	2,660	25,975	11,062
$200,000 under $500,000	1,489	1,411	427,871	4,164	41,921	1,168	356,463	34,826	3,641	40,584	16,896
$500,000 under $1,000,000	316	307	212,658	1,781	16,420	245	170,701	14,119	1,555	19,461	9,144
$1,000,000 or more	148	145	360,918	2,354	19,719	140	348,697	19,170	2,330	35,719	16,946
Retail trade: Eating places											
Total	**23,018**	**19,431**	**2,915,453**	**76,489**	**201,876**	**12,627**	**2,375,190**	**158,054**	**63,068**	**805,736**	**289,355**
Under $10,000	2,303	1,501	6,245	1,060	−2,443	634	2,585	−2,364	567	11,136	(*)
$10,000 under $25,000	1,954	1,287	20,691	903	−485	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	4,742	3,940	145,193	6,626	11,559	2,202	83,344	4,255	3,842	46,298	14,324
$50,000 under $100,000	5,629	5,076	360,655	12,113	17,914	3,206	227,641	9,731	8,723	111,432	35,047
$100,000 under $200,000	4,054	3,720	553,537	15,051	40,642	2,833	424,056	26,819	12,829	169,776	68,227
$200,000 under $500,000	3,114	2,840	875,475	18,617	66,303	2,256	708,970	52,803	15,078	189,188	71,908
$500,000 under $1,000,000	1,025	883	589,420	12,841	44,884	848	567,699	42,824	12,600	154,823	53,887
$1,000,000 or more	197	184	364,237	9,278	23,502	177	352,569	23,662	9,035	116,047	44,604
Retail trade: Drinking places											
Total	**9,388**	**8,232**	**587,659**	**19,507**	**48,766**	**4,028**	**333,417**	**17,878**	**12,015**	**152,532**	**49,157**
Under $10,000	669	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,352	1,017	18,936	1,531	−907	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	3,146	2,745	103,193	2,978	10,906	1,190	41,921	3,762	1,515	22,793	10,029
$50,000 under $100,000	2,774	2,640	182,242	7,334	12,284	1,488	103,283	2,546	4,157	62,652	16,243
$100,000 under $200,000	1,019	1,019	137,688	3,981	13,280	586	80,459	4,426	2,614	25,861	8,262
$200,000 under $500,000	378	360	110,158	2,631	9,006	247	77,808	5,558	2,026	23,925	9,688
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade: Liquor stores											
Total	**4,198**	**3,918**	**981,514**	**8,796**	**57,193**	**2,705**	**799,952**	**45,819**	**6,989**	**86,385**	**36,766**
Under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—	—
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	923	722	52,142	897	2,507	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	852	852	126,874	1,573	6,246	719	109,209	5,158	1,431	18,074	7,219
$200,000 under $500,000	1,562	1,517	446,732	3,995	26,303	1,183	349,464	20,956	3,260	36,692	16,289
$500,000 under $1,000,000	319	319	213,307	1,162	16,035	264	192,622	14,142	1,067	13,334	6,817
$1,000,000 or more	73	73	131,829	789	7,244	67	123,681	6,924	772	8,590	3,799
Retail trade: Other retail trade											
Total	**39,192**	**29,529**	**3,945,207**	**60,577**	**326,093**	**19,373**	**3,143,199**	**259,463**	**42,831**	**441,527**	**196,672**
Under $10,000	11,790	6,097	25,299	1,677	−8,479	2,940	11,504	−5,307	842	7,379	2,163
$10,000 under $25,000	5,805	4,062	70,663	2,476	1,257	2,976	50,351	−241	2,029	18,346	3,895
$25,000 under $50,000	5,872	5,071	179,998	4,035	12,646	3,030	106,733	5,089	2,276	20,583	8,535
$50,000 under $100,000	5,296	4,229	312,045	6,065	28,431	2,956	218,173	18,803	4,048	44,185	19,454
$100,000 under $200,000	5,886	5,681	814,401	15,839	83,662	4,152	594,408	66,656	10,151	98,014	43,624
$200,000 under $500,000	3,609	3,522	1,071,836	14,482	114,615	2,564	793,750	86,746	8,945	103,177	53,884
$500,000 under $1,000,000	667	622	416,245	5,718	36,287	541	369,172	33,737	4,799	57,856	30,946
$1,000,000 or more	267	245	1,054,720	10,285	57,674	214	999,108	53,980	9,741	91,987	34,171
Finance, Insurance, and Real Estate											
Total	**434,357**	**288,806**	**27,173,825**	**5,570,594**	**−3,216,250**	**219,304**	**25,138,139**	**−3,238,859**	**5,241,936**	**110,412,248**	**24,657,622**
Under $10,000	225,689	110,502	461,999	248,797	−575,081	71,347	300,999	−530,544	197,790	4,291,146	910,451
$10,000 under $25,000	75,089	60,510	994,905	246,124	−55,444	44,456	730,759	−84,609	198,752	4,509,768	1,027,410
$25,000 under $50,000	46,630	40,219	1,430,272	332,897	−51,043	33,484	1,195,650	−87,072	314,178	7,808,044	1,641,677
$50,000 under $100,000	35,394	31,591	2,227,465	530,950	−95,842	26,906	1,902,501	−139,868	475,129	9,982,708	2,333,992
$100,000 under $200,000	22,936	20,224	2,834,346	738,314	−327,759	18,723	2,641,283	−351,355	705,049	14,075,774	3,119,180
$200,000 under $500,000	18,776	17,181	5,206,182	1,345,624	−858,163	16,168	4,916,601	−836,774	1,296,185	25,083,578	5,868,359
$500,000 under $1,000,000	5,954	5,370	3,639,821	806,465	−463,983	5,132	3,476,891	−453,022	785,939	16,298,369	3,802,211
$1,000,000 or more	3,889	3,209	10,378,835	1,301,423	−788,935	3,087	9,973,455	−755,615	1,268,914	28,362,861	5,954,342
Finance: Total											
Total	**106,595**	**12,759**	**3,381,344**	**114,014**	**8,731**	**9,231**	**3,156,292**	**−15,009**	**100,548**	**1,611,359**	**475,865**
Under $10,000	84,255	6,545	15,436	48,497	−189,291	4,260	8,827	−170,842	45,020	483,149	245,312
$10,000 under $25,000	10,585	2,114	34,700	5,201	−31,379	1,548	24,607	−31,038	4,187	92,125	18,994
$25,000 under $50,000	4,471	1,395	50,287	5,356	−3,130	1,111	41,366	−8,932	4,385	85,813	26,091
$50,000 under $100,000	3,086	1,157	79,795	7,915	−13,499	1,061	73,745	−10,357	5,793	186,858	28,936
$100,000 under $200,000	2,188	734	100,029	8,529	5,329	549	77,261	−5,073	7,822	254,280	33,232
$200,000 under $500,000	1,037	392	124,093	8,880	5,056	332	103,920	7,690	5,193	106,483	28,242
$500,000 under $1,000,000	439	186	132,847	4,770	40,590	163	113,999	40,817	3,265	85,475	13,254
$1,000,000 or more	524	236	2,844,157	26,866	195,055	207	2,712,567	162,726	24,883	315,176	81,804

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance, Insurance, and Real Estate—Continued											
Finance: Banking, and credit agencies other than banks											
Total	1,928	517	112,756	6,254	17,120	434	110,160	16,833	6,227	43,894	15,924
Under $10,000	978	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	331	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	248										
$100,000 under $200,000	116	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	74	61	16,840	350	6,175	61	16,840	6,175	350	5,177	2,034
$500,000 under $1,000,000	13	16	67,347	1,847	4,756	16	67,347	4,756	1,847	26,690	5,829
$1,000,000 or more	17										
Finance: Security, commodity brokers, and services											
Total	2,249	788	2,665,585	10,219	183,098	628	2,582,620	167,013	9,296	80,023	40,244
Under $10,000	1,039	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	233	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	263	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	143	136	11,005	377	1,790	131	10,172	1,491	373	3,185	643
$100,000 under $200,000	156	92	30,622	378	7,809	92	30,622	7,809	378	5,266	3,437
$200,000 under $500,000	145	52	39,863	525	11,307	42	30,732	11,931	508	2,856	1,356
$500,000 under $1,000,000	76	143	2,580,809	8,122	163,498	131	2,510,338	148,809	7,763	66,437	34,238
$1,000,000 or more	194										
Finance: Holding and investment companies											
Total	102,418	11,454	603,003	97,541	−191,487	8,169	463,512	−198,855	85,025	1,487,442	419,697
Under $10,000	82,248	6,256	15,232	44,513	−182,589	4,037	8,719	−164,080	41,054	472,849	239,093
$10,000 under $25,000	10,021	2,006	33,354	5,174	−31,201	1,506	23,953	−30,888	4,160	91,983	18,898
$25,000 under $50,000	4,057	1,262	45,775	4,681	−5,202	1,045	39,288	−9,343	4,235	84,170	25,193
$50,000 under $100,000	2,695	875	60,844	7,501	−20,644	792	56,070	−17,255	5,405	183,674	27,971
$100,000 under $200,000	1,916	605	82,182	8,378	993	429	60,875	−9,042	7,676	252,058	32,136
$200,000 under $500,000	818	239	76,631	6,152	−8,928	179	56,458	−5,294	4,465	98,040	22,771
$500,000 under $1,000,000	350	126	86,738	4,164	27,948	113	77,021	27,551	2,676	81,469	11,226
$1,000,000 or more	313	85	202,247	16,978	28,136	68	141,128	10,496	15,354	223,199	42,409
Insurance agents, brokers, and service											
Total	6,884	4,315	997,148	9,753	132,348	2,801	774,289	126,523	7,240	66,940	25,514
Under $10,000	1,420	618	(*)	208	205	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	699	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,088	603	20,614	257	3,960	(*)	(*)	(*)	(*)	(*)	(*)
$50,00 under $100,000	1,722	1,236	89,633	2,052	31,453	769	56,806	16,876	1,102	6,582	4,103
$100,000 under $200,000	790	591	79,204	1,205	31,965	457	64,643	24,718	787	6,853	3,626
$200,000 under $500,000	676	579	168,835	2,611	44,105	543	158,343	43,556	2,525	29,622	11,197
$500,000 under $1,000,000	200	200	135,545	1,316	22,965	138	93,617	20,856	910	5,647	2,693
$1,000,000 or more	89	73	492,380	1,584	−5,223	59	383,945	18,154	1,328	7,681	1,948
Real estate: Total											
Total	320,878	271,732	22,795,333	5,446,827	−3,357,329	207,272	21,207,558	−3,350,373	5,134,148	108,733,949	24,158,243
Under $10,000	140,004	103,339	443,344	200,092	−385,995	66,736	290,610	−359,835	152,730	3,804,321	665,075
$10,000 under $25,000	63,605	57,981	952,487	240,403	−26,983	42,759	703,327	−53,597	194,205	4,413,810	1,007,767
$25,000 under $50,000	41,071	38,221	1,359,371	347,284	−51,873	32,038	1,141,736	−80,344	309,605	7,719,185	1,814,352
$50,000 under $100,000	30,586	29,198	2,058,037	520,983	−113,796	25,076	1,771,950	−146,387	468,234	9,789,268	2,300,953
$100,000 under $200,000	19,958	18,899	2,655,113	728,580	−365,053	17,717	2,499,379	−371,000	696,440	13,814,641	3,082,322
$200,000 under $500,000	17,063	16,210	4,913,254	1,336,133	−907,324	15,293	4,654,338	−888,020	1,288,467	24,945,473	5,828,920
$500,000 under $1,000,000	5,315	4,984	3,371,429	800,379	−527,538	4,832	3,269,275	−514,695	781,764	16,207,247	3,786,264
$1,000,000 or more	3,276	2,900	7,042,298	1,272,973	−978,767	2,821	6,876,943	−836,495	1,242,703	28,040,004	5,870,590
Real estate: Operators and lessors of buildings											
Total	260,635	242,949	20,449,683	5,308,332	−3,286,962	189,358	19,207,198	−3,188,693	5,011,443	106,591,766	23,675,887
Under $10,000	104,801	91,217	394,118	182,754	−306,494	59,251	264,652	−279,678	139,826	3,551,113	605,418
$10,000 under $25,000	53,222	51,052	836,808	227,307	−44,738	39,271	647,276	−43,684	184,545	4,237,862	950,822
$25,000 under $50,000	35,200	34,124	1,212,866	336,028	−87,234	29,645	1,057,963	−92,605	301,636	7,575,036	1,572,893
$50,000 under $100,000	27,268	26,828	1,889,313	508,156	−157,902	23,383	1,653,371	−161,677	457,048	9,621,790	2,250,724
$100,000 under $200,000	17,661	17,551	2,464,442	716,701	−390,135	16,556	2,331,332	−389,881	685,693	13,629,134	3,042,058
$200,000 under $500,000	15,154	14,973	4,541,318	1,313,731	−918,255	14,223	4,331,766	−895,993	1,266,989	24,609,173	5,741,634
$500,000 under $1,000,000	4,703	4,645	3,135,656	788,938	−522,321	4,529	3,059,714	−508,691	770,567	16,015,790	3,752,877
$1,000,000 or more	2,626	2,559	5,973,162	1,234,717	−859,883	2,500	5,861,124	−816,484	1,204,937	27,351,868	5,759,461
Real estate: Lessors, other than buildings											
Total	32,349	19,247	434,689	59,480	78,417	10,203	263,146	−2,444	46,536	791,189	256,086
Under $10,000	20,837	9,795	42,479	12,958	−24,250	5,495	20,120	−28,043	6,830	150,400	49,344
$10,000 under $25,000	6,641	5,304	85,541	10,797	21,101	2,465	37,271	−4,011	7,728	134,842	49,736
$25,000 under $50,000	2,999	2,453	86,926	8,175	32,452	1,135	38,799	10,697	4,910	88,245	33,405
$50,000 under $100,000	1,249	1,152	81,047	9,015	32,570	662	44,023	7,897	7,489	113,261	37,408
$100,000 under $200,000	408	341	45,709	5,775	12,352	253	33,838	6,785	4,975	80,369	23,455
$200,000 under $500,000	167	161	42,470	7,579	4,414	152	38,578	4,453	7,423	110,236	44,537
$500,000 under $1,000,000	37	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate: Real estate agents, brokers, and managers											
Total	15,901	6,412	772,049	47,628	32,009	5,094	694,534	19,393	45,989	775,465	147,579
Under $10,000	8,881	1,769	5,777	3,357	−13,996	1,501	4,868	−13,442	3,118	63,411	9,002
$10,000 under $25,000	2,256	1,102	20,346	1,340	2,713	633	12,473	211	1,088	19,878	3,849
$25,000 under $50,000	1,533	1,190	42,259	1,897	8,658	838	29,086	6,108	1,721	35,339	5,490
$50,000 under $100,000	1,184	723	53,269	1,972	9,641	603	43,639	7,970	1,893	26,561	7,307
$100,000 under $200,000	763	653	95,149	2,801	24,225	653	95,149	24,225	2,801	55,574	9,848
$200,000 under $500,000	915	708	207,846	10,454	21,608	627	186,004	16,993	9,884	149,311	32,171
$500,000 under $1,000,000	220	168	115,952	4,639	115	141	97,824	−1,058	4,406	81,677	15,066
$1,000,000 or more	149	99	231,451	21,168	−20,955	98	225,491	−21,614	21,078	343,714	64,846

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance, Insurance, and Real Estate—Continued											
Real estate: Other real estate											
Total	**11,993**	**3,124**	**1,138,912**	**31,387**	**−180,793**	**2,617**	**1,042,680**	**−178,629**	**30,180**	**575,529**	**76,691**
Under $10,000	5,485	558	970	1,023	−41,255	489	970	−38,672	954	39,397	1,311
$10,000 under $25,000	1,486	523	7,792	959	−6,059	390	6,307	−6,113	844	21,228	3,360
$25,000 under $50,000	1,339	454	17,320	1,184	−5,749	420	15,888	−4,544	1,138	20,565	2,564
$50,000 under $100,000	885	495	34,408	1,840	1,895	428	30,917	−577	1,804	27,656	5,514
$100,000 under $200,000	1,126	354	49,813	3,303	−11,495	255	39,060	−12,129	2,971	49,564	8,961
$200,000 under $500,000	827	368	121,620	4,369	−15,091	291	97,990	−13,473	4,171	76,753	10,578
$500,000 under $1,000,000	355	138	97,714	4,310	−13,855	129	89,630	−13,469	4,299	79,976	10,158
$1,000,000 or more	490	234	809,275	14,399	−89,184	215	761,918	−89,652	13,999	260,390	36,245
Services											
Total	**198,956**	**154,746**	**26,932,721**	**1,947,835**	**6,577,523**	**104,600**	**23,248,750**	**5,494,555**	**1,786,952**	**17,679,537**	**6,540,708**
Under $10,000	56,254	31,623	115,635	249,172	−356,772	17,983	63,064	−342,260	230,753	1,432,763	379,132
$10,000 under $25,000	32,944	25,479	435,208	59,914	57,535	14,720	252,006	9,149	41,893	521,607	182,705
$25,000 under $50,000	27,281	23,194	849,955	109,022	145,514	13,905	503,010	66,744	83,515	734,799	268,745
$50,000 under $100,000	28,363	24,751	1,769,504	137,048	455,554	17,034	1,240,998	298,481	113,369	1,123,011	394,297
$100,000 under $200,000	24,378	22,524	3,242,282	182,291	925,635	17,091	2,478,362	709,317	158,910	1,710,012	659,347
$200,000 under $500,000	20,936	19,048	5,853,711	254,699	1,957,635	16,363	5,072,177	1,660,184	237,932	2,856,987	1,037,245
$500,000 under $1,000,000	5,100	4,762	3,243,475	222,503	873,374	4,317	2,944,247	787,498	210,698	2,100,030	825,903
$1,000,000 or more	3,700	3,365	11,422,951	733,186	2,519,048	3,187	10,694,886	2,305,442	709,882	7,200,328	2,793,334
Hotels and other lodging places: Total											
Total	**14,434**	**13,094**	**2,576,783**	**360,819**	**−247,797**	**9,428**	**2,392,781**	**−248,393**	**337,522**	**5,882,530**	**1,432,792**
Under $10,000	3,396	2,531	10,268	7,691	−15,532	1,508	5,688	−14,341	6,377	133,641	25,658
$10,000 under $25,000	2,958	2,625	46,992	13,746	−9,938	1,557	27,238	−9,187	9,488	169,291	37,169
$25,000 under $50,000	1,818	1,818	67,817	11,674	−142	1,118	43,684	−3,752	9,089	180,890	42,991
$50,000 under $100,000	2,280	2,247	157,516	28,419	1,121	1,676	117,545	−4,698	24,056	373,859	101,551
$100,000 under $200,000	1,377	1,377	195,705	38,603	−11,863	1,223	171,972	−12,199	37,221	633,989	177,340
$200,000 under $500,000	1,461	1,390	446,796	72,359	−36,434	1,285	414,961	−34,717	67,950	1,249,432	350,233
$500,000 under $1,000,000	572	555	397,405	48,766	−41,970	517	371,050	−39,034	45,180	772,004	196,428
$1,000,000 or more	572	551	1,254,284	139,561	−133,039	544	1,240,643	−130,465	138,161	2,369,424	501,422
Hotels and other lodging places: Motels, motor hotels, and tourist courts											
Total	**7,003**	**6,475**	**1,495,463**	**195,078**	**−110,376**	**4,651**	**1,392,522**	**−111,710**	**182,336**	**3,216,577**	**787,735**
Under $10,000	1,059	754	3,328	1,879	−2,212	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,445	1,313	23,276	5,823	−7,135	795	13,897	−5,174	3,627	82,865	18,181
$25,000 under $50,000	740	740	27,531	4,435	−2,122	457	18,223	−3,815	3,809	99,878	19,260
$50,000 under $100,000	1,308	1,292	91,504	15,791	3,512	859	61,640	−999	12,693	217,878	57,877
$100,000 under $200,000	671	671	96,806	17,312	−5,466	604	86,681	−5,106	16,357	326,983	92,264
$200,000 under $500,000	1,044	982	313,928	48,997	−23,747	898	287,862	−22,840	45,732	803,662	205,197
$500,000 under $1,000,000	387	379	278,270	33,371	−16,760	361	266,822	−14,771	31,313	526,502	141,358
$1,000,000 or more	349	344	660,820	67,470	−56,446	341	656,177	−56,720	67,160	1,123,787	244,554
Hotels and other lodging places: Other lodging places											
Total	**7,431**	**6,619**	**1,081,320**	**165,741**	**−137,421**	**4,777**	**1,000,259**	**−136,683**	**155,186**	**2,665,953**	**645,057**
Under $10,000	2,337	1,777	6,940	5,812	−13,320	1,172	4,468	−12,056	4,932	98,619	16,614
$10,000 under $25,000	1,513	1,312	23,716	7,923	−2,803	782	13,341	−4,013	5,661	86,426	18,988
$25,000 under $50,000	1,078	1,078	40,286	7,239	1,980	661	25,461	63	5,280	81,012	23,731
$50,000 under $100,000	972	955	66,012	12,628	−2,391	817	55,905	−3,699	11,363	155,981	43,674
$100,000 under $200,000	706	706	98,899	21,291	−6,397	619	85,291	−7,093	20,864	307,006	85,076
$200,000 under $500,000	417	408	132,868	23,362	−12,687	387	127,099	−11,877	22,218	445,770	145,036
$500,000 under $1,000,000	185	176	119,135	15,395	−25,210	156	104,228	−24,263	13,867	245,502	55,070
$1,000,000 or more	223	207	593,464	72,091	−76,593	203	584,466	−73,745	71,001	1,245,637	256,868
Personal services: Total											
Total	**24,099**	**21,155**	**1,112,445**	**56,568**	**198,064**	**12,412**	**816,285**	**147,256**	**41,034**	**497,186**	**255,882**
Under $10,000	6,372	4,819	21,668	2,884	2,575	2,123	9,253	2,078	1,426	20,549	4,790
$10,000 under $25,000	6,599	5,729	94,763	6,348	21,689	3,157	54,234	9,728	3,489	46,528	19,731
$25,000 under $50,000	4,780	4,630	168,853	11,565	31,573	2,627	93,100	18,770	7,231	73,430	35,728
$50,000 under $100,000	3,723	3,388	236,322	12,084	41,035	2,390	166,904	28,534	8,318	81,117	37,231
$100,000 under $200,000	1,725	1,708	244,095	9,563	41,673	1,373	194,771	34,738	8,801	116,954	77,450
$200,000 under $500,000	782	765	234,651	9,733	44,175	646	199,146	40,086	8,114	109,249	60,275
$500,000 under $1,000,000	92	92	58,012	2,786	9,477	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	26	24	54,081	1,605	5,867	22	51,797	5,533	1,531	24,974	11,996
Personal services: Laundries, dry cleaning, and garment services											
Total	**8,163**	**7,335**	**428,851**	**29,618**	**53,802**	**4,322**	**309,269**	**35,919**	**21,145**	**262,952**	**146,726**
Under $10,000	1,770	1,369	5,969	1,544	−374	635	2,500	−1,061	842	11,836	2,334
$10,000 under $25,000	2,040	1,705	27,363	2,823	3,701	1,021	16,985	1,988	1,644	28,706	14,210
$25,000 under $50,000	1,969	1,886	71,503	7,489	9,108	953	35,543	3,067	5,110	47,154	26,290
$50,000 under $100,000	1,350	1,350	94,441	6,977	12,733	818	56,181	6,029	4,407	39,519	19,166
$100,000 under $200,000	736	736	98,674	4,502	14,055	668	89,002	12,899	4,449	71,074	51,904
$200,000 under $500,000	248	239	75,026	3,643	8,685	185	58,118	7,737	2,610	34,558	21,665
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services: Beauty shops											
Total	**8,033**	**7,096**	**231,047**	**6,341**	**38,384**	**4,014**	**162,394**	**26,582**	**4,418**	**45,046**	**19,686**
Under $10,000	2,282	1,680	8,487	436	940	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	2,605	2,538	41,748	1,412	9,247	1,336	23,001	3,671	799	7,277	2,367
$25,000 under $50,000	1,537	1,470	51,162	1,523	7,774	935	31,853	6,579	896	9,789	3,656
$50,000 under $100,000	1,268	1,087	74,138	1,778	10,049	954	66,224	8,813	1,608	13,993	6,683
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Services—Continued											
Barber shops											
Total	2,170	1,768	64,392	1,910	23,525	1,022	45,391	14,054	1,377	14,699	6,192
Under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	937	736	13,346	453	7,040	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,023	889	48,212	1,397	13,685	688	40,172	9,515	1,244	12,705	5,378
$50,000 under $100,000											
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—	—
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more											
Personal services: Other personal services											
Total	5,733	4,956	388,155	18,699	84,353	3,054	299,231	70,701	14,094	174,489	83,278
Under $10,000	2,119	1,636	6,387	884	−706	752	2,843	−108	418	4,124	657
$10,000 under $25,000	1,017	750	12,306	1,660	1,701	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	719	719	26,337	1,737	7,018	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	684	684	46,857	2,852	12,285	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	654	637	99,680	4,211	21,409	503	77,309	17,017	3,725	41,131	23,141
$200,000 under $500,000	472	464	140,370	5,604	33,196	408	123,782	30,140	5,058	68,330	35,069
$500,000 under $1,000,000	68	66	56,218	1,751	9,450	55	47,937	8,062	1,572	19,254	9,520
$1,000,000 or more											
Business services											
Total	28,127	21,143	1,960,130	807,339	−122,007	15,598	1,696,107	−174,635	774,018	6,032,651	2,804,039
Under $10,000	11,319	6,834	24,186	48,902	−70,259	4,960	17,526	−69,283	46,976	483,261	98,288
$10,000 under $25,000	5,595	4,428	76,061	14,783	16,783	2,891	49,842	10,447	11,151	104,895	45,334
$25,000 under $50,000	3,865	3,297	118,746	31,838	19,966	2,480	88,466	12,492	26,205	259,951	101,263
$50,000 under $100,000	3,487	3,259	234,309	48,026	49,904	2,656	192,469	36,802	45,375	327,955	146,147
$100,000 under $200,000	2,134	1,730	233,018	61,270	946	1,195	166,328	−8,902	58,740	399,689	174,853
$200,000 under $500,000	1,065	984	295,283	83,242	12,418	851	257,719	7,614	81,428	556,112	251,337
$500,000 under $1,000,000	399	360	232,018	125,225	−37,731	330	214,448	−38,110	119,773	782,385	393,234
$1,000,000 or more	263	251	746,509	394,053	−114,034	235	709,309	−125,695	384,370	3,116,403	1,593,583
Automobile repair and services: Total											
Total	20,817	17,268	1,309,371	79,538	176,704	9,093	898,361	112,973	63,017	539,470	217,346
Under $10,000	4,492	3,021	12,453	4,324	−5,830	1,220	5,005	−5,653	2,767	27,819	6,623
$10,000 under $25,000	4,023	3,605	62,265	7,789	9,190	1,787	29,463	1,762	5,610	58,567	26,021
$25,000 under $50,000	4,255	3,323	123,500	9,373	28,278	1,320	47,920	11,839	5,816	35,659	13,375
$50,000 under $100,000	3,786	3,185	219,624	12,225	43,487	1,829	132,870	25,936	8,069	73,042	17,804
$100,000 under $200,000	2,934	2,863	396,440	15,698	50,834	1,912	269,963	35,646	13,066	116,114	51,460
$200,000 under $500,000	1,118	1,073	308,229	9,977	36,999	851	246,603	30,404	9,074	83,733	33,265
$500,000 under $1,000,000	156	147	95,880	9,996	8,869	129	83,892	8,429	9,869	68,553	39,086
$1,000,000 or more	53	51	90,980	10,156	4,877	45	82,645	4,610	8,746	75,983	29,712
Automobile repair and services: Automobile repair shops: Total											
Total	15,348	12,454	950,344	21,179	162,955	6,096	604,956	105,396	11,747	150,425	52,757
Under $10,000	2,686	1,615	6,966	734	334	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	2,688	2,286	42,129	1,724	8,738	954	17,509	2,320	611	10,304	1,149
$25,000 under $50,000	3,472	2,739	102,823	3,557	24,819	937	34,672	10,651	752	10,015	3,539
$50,000 under $100,000	3,176	2,575	176,711	3,804	40,325	1,440	104,573	24,764	2,090	24,802	6,975
$100,000 under $200,000	2,389	2,322	324,972	7,014	51,781	1,505	213,546	36,540	4,642	57,097	23,676
$200,000 under $500,000	843	825	227,595	3,598	30,914	639	177,620	25,260	2,859	35,674	13,007
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair and services: Automobile repair shops: General automobile repair shops											
Total	8,317	6,762	488,419	11,179	77,410	3,246	283,580	45,820	5,627	67,789	20,621
Under $10,000	1,486	817	3,538	563	114	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,355	1,221	22,217	1,025	3,844	587	13,121	2,253	398	6,022	906
$25,000 under $50,000	2,335	1,869	69,470	2,083	19,456	736	26,926	8,073	533	7,038	2,287
$50,000 under $100,000	1,635	1,434	97,931	1,802	22,461	767	53,835	12,682	951	13,728	3,712
$100,000 under $200,000	1,001	934	130,463	3,615	12,601	468	63,570	7,486	1,982	18,198	5,658
$200,000 under $500,000	436	418	113,428	1,598	15,502	320	86,154	12,469	1,257	15,384	5,332
$500,000 under $1,000,000	69	69	51,372	493	3,432	51	39,384	2,992	366	4,586	2,374
$1,000,000 or more											
Automobile repair and services: Automobile repair shops: Other automobile repair											
Total	7,031	5,692	461,925	10,000	85,545	2,850	321,376	59,576	6,120	82,636	32,136
Under $10,000	1,200	798	3,428	171	220	800	13,508	3,107	483	9,303	1,573
$10,000 under $25,000	1,333	1,065	19,912	699	4,894						
$25,000 under $50,000	1,137	870	33,353	1,474	5,363	673	50,738	12,082	1,139	11,074	3,263
$50,000 under $100,000	1,541	1,141	78,780	2,002	17,864						
$100,000 under $200,000	1,388	1,388	194,509	3,399	39,180	1,037	149,976	29,054	2,660	38,899	18,018
$200,000 under $500,000	407	407	114,167	2,000	15,412	319	91,466	12,791	1,502	20,290	7,675
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair and services: Automobile parking and other services											
Total	5,469	4,814	359,027	58,359	13,749	2,997	293,405	7,577	51,270	389,045	164,589
Under $10,000	1,806	1,406	5,487	3,590	−6,164	671	3,041	−5,980	2,576	22,942	5,193
$10,000 under $25,000	1,335	1,319	20,136	6,065	452	833	11,954	−558	4,999	48,263	24,872
$25,000 under $50,000	783	584	20,677	5,816	3,459	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	610	610	42,913	8,421	3,162	389	28,297	1,172	5,979	48,240	10,829
$100,000 under $200,000	545	541	71,468	8,684	−947	407	56,417	−894	8,424	59,017	27,784
$200,000 under $500,000	275	248	80,634	6,379	6,085	212	68,983	5,144	9,471	63,498	36,276
$500,000 under $1,000,000	77	68	45,306	[illegible]	[illegible]	[illegible]	49,306	4,348	3,157	8,542	73,382
$1,000,000 or more	38	38	68,406	9,933	3,354	34	62,159				28,541

Footnotes at end of table.

Table 2.6—Receipts, Net Income, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industry—*Continued*

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

Selected industry, size of business receipts[1]	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Services—Continued											
Miscellaneous repair services											
Total	**11,111**	**8,833**	**516,342**	**15,912**	**91,742**	**5,269**	**337,456**	**59,484**	**11,247**	**113,835**	**43,198**
Under $10,000	3,269	2,201	10,214	1,045	−613	1,335	7,230	−357	786	12,421	3,182
$10,000 under $25,000	2,336	1,537	26,502	1,888	4,931	935	16,807	3,406	1,459	14,134	6,095
$25,000 under $50,000	2,229	2,028	74,986	2,729	18,450	1,159	41,340	10,018	1,781	15,414	5,095
$50,000 under $100,000	2,037	1,836	123,220	4,092	29,469	1,036	75,324	17,098	2,130	17,898	6,763
$100,000 under $200,000	856	856	127,988	2,706	20,514	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	303	294	86,708	1,811	12,370	232	66,561	11,084	1,659	23,489	8,532
$500,000 under $1,000,000	81	81	66,724	1,641	6,621	51	45,640	5,228	1,500	12,404	5,193
$1,000,000 or more											
Amusement and recreation services, including motion pictures											
Total	**16,217**	**11,599**	**1,299,426**	**342,507**	**−213,818**	**7,644**	**1,194,885**	**−207,834**	**314,579**	**1,876,182**	**695,354**
Under $10,000	7,519	4,491	11,588	163,426	−222,480	2,459	6,176	−210,361	154,616	623,645	199,369
$10,000 under $25,000	3,093	2,304	38,725	9,163	−6,332	1,754	29,739	−7,283	7,721	86,335	40,798
$25,000 under $50,000	2,140	1,868	57,577	31,014	−18,800	795	25,442	−21,408	25,171	87,850	49,446
$50,000 under $100,000	1,509	1,425	95,373	12,463	16,495	1,110	75,490	11,949	11,156	93,213	33,379
$100,000 under $200,000	836	836	121,813	19,733	2,675	698	101,032	6,084	11,938	144,758	45,510
$200,000 under $500,000	712	564	174,992	19,956	−1,326	520	161,139	−2,192	19,464	260,986	83,039
$500,000 under $1,000,000	188	157	105,371	6,624	−676	156	104,644	−311	6,552	104,045	37,736
$1,000,000 or more	220	154	693,987	80,128	16,606	152	691,223	15,688	77,961	475,350	206,077
Medical and health services: Total											
Total	**17,492**	**14,003**	**4,220,051**	**71,128**	**1,530,778**	**11,493**	**3,821,613**	**1,374,865**	**63,552**	**967,567**	**304,449**
Under $10,000	1,833	732	3,143	1,799	−5,509	450	(*)	−3,930	1,351	32,166	1,768
$10,000 under $25,000	849	583	10,534	717	2,009	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,525	1,057	38,886	1,960	5,028	790	28,677	3,852	1,515	18,517	3,953
$50,000 under $100,000	2,434	1,899	141,090	3,461	45,444	1,344	101,873	30,278	2,609	39,982	8,469
$100,000 under $200,000	3,528	3,394	495,953	8,076	242,381	2,775	406,617	203,749	6,533	80,289	36,397
$200,000 under $500,000	5,473	4,779	1,451,550	20,184	703,709	4,218	1,289,140	619,906	18,046	240,423	94,570
$500,000 under $1,000,000	1,118	958	642,980	9,007	271,577	915	615,471	259,637	8,643	136,173	50,117
$1,000,000 or more	732	601	1,435,915	25,924	266,139	584	1,370,321	261,081	24,289	408,602	108,143
Medical and health services: Offices of physicians											
Total	**9,410**	**7,076**	**2,308,599**	**23,405**	**1,197,528**	**6,195**	**2,105,539**	**1,093,572**	**21,538**	**269,894**	**125,090**
Under $10,000	958	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	1,509	1,174	86,081	2,024	32,801	887	66,827	23,594	1,822	22,685	5,837
$100,000 under $200,000	1,466	1,332	205,302	2,120	126,769	1,181	178,793	111,937	1,505	20,858	9,795
$200,000 under $500,000	3,922	3,369	1,021,111	9,733	589,261	2,957	905,476	522,664	8,820	104,292	54,020
$500,000 under $1,000,000	769	635	422,660	3,532	233,896	609	405,308	223,488	3,452	41,455	19,884
$1,000,000 or more	367	274	569,704	5,516	215,003	269	545,394	212,091	5,459	66,536	34,983
Medical and health services: Other medical and health services											
Total	**8,082**	**6,927**	**1,911,452**	**47,723**	**333,250**	**5,298**	**1,716,074**	**281,293**	**42,014**	**697,673**	**179,359**
Under $10,000	875	524	(*)	1,614	−6,158	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	698	566	10,329	462	2,890	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,257	990	36,723	1,920	4,998	723	26,514	3,822	1,475	18,199	3,913
$50,000 under $100,000	925	725	55,009	1,437	12,643	457	35,046	6,684	787	17,297	2,632
$100,000 under $200,000	2,062	2,062	290,651	5,956	115,612	1,594	227,824	91,812	5,028	59,431	26,602
$200,000 under $500,000	1,551	1,410	430,439	10,451	114,448	1,261	383,664	97,242	9,226	136,131	40,550
$500,000 under $1,000,000	349	329	220,320	5,475	37,681	306	210,163	36,149	5,191	94,718	30,233
$1,000,000 or more	365	327	866,211	20,408	51,136	315	824,927	48,990	18,830	342,066	73,160
Legal services											
Total	**25,474**	**22,099**	**7,620,398**	**98,740**	**3,760,196**	**15,894**	**6,553,572**	**3,192,557**	**84,089**	**844,686**	**421,987**
Under $10,000	1,587	836	(*)	675	4,379	552	(*)	−2,416	582	7,903	3,301
$10,000 under $25,000	1,905	1,304	25,045	928	10,317	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	2,557	2,289	87,530	2,402	37,033	1,420	53,667	20,149	1,778	18,190	5,156
$50,000 under $100,000	4,828	4,024	305,056	6,734	152,903	2,620	200,265	97,483	4,547	39,027	14,804
$100,000 under $200,000	5,854	5,388	785,467	14,036	405,813	3,824	557,923	283,958	10,154	100,675	45,859
$200,000 under $500,000	5,946	5,531	1,731,650	18,982	882,055	4,490	1,425,399	705,677	15,731	166,005	88,329
$500,000 under $1,000,000	1,552	1,517	1,040,852	10,994	508,346	1,325	911,754	443,362	9,956	109,326	58,172
$1,000,000 or more	1,245	1,210	3,642,219	43,989	1,759,350	1,129	3,393,296	1,641,192	41,030	397,042	204,993
Engineering and architectural services											
Total	**6,278**	**4,249**	**1,401,289**	**18,449**	**251,579**	**3,407**	**1,238,210**	**225,555**	**14,632**	**142,740**	**63,406**
Under $10,000	1,603	734	(*)	600	−829	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	736	670	17,904	323	5,773	603	17,045	5,858	303	5,208	1,246
$25,000 under $50,000	(*)										
$50,000 under $100,000	802	668	49,020	1,474	18,555	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	1,156	956	152,034	2,908	39,398	756	117,279	31,631	2,546	23,123	10,235
$200,000 under $500,000	965	791	241,515	2,989	48,989	721	219,268	45,597	2,745	27,662	12,003
$500,000 under $1,000,000	256	248	178,362	1,532	34,397	222	158,706	31,561	1,434	19,806	7,351
$1,000,000 or more	224	182	760,180	6,823	105,296	171	688,966	97,793	6,357	55,928	27,056
Accounting, auditing, and bookkeeping services: Total											
Total	**10,967**	**9,738**	**4,089,962**	**52,188**	**1,092,515**	**8,676**	**3,796,484**	**998,755**	**47,816**	**437,123**	**201,758**
Under $10,000	1,905	1,504	5,912	666	−2,370	1,170	3,608	−3,118	391	2,951	1,070
$10,000 under $25,000	666	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	886	819	30,574	888	9,152	618	23,699	7,680	627	5,700	2,158
$50,000 under $100,000	1,878	1,455	115,363	3,418	39,609	1,170	92,822	29,984	3,013	28,081	9,528
$100,000 under $200,000	2,374	2,240	325,376	5,798	110,065	2,240	325,376	110,065	5,798	44,358	25,747
$200,000 under $500,000	2,404	2,288	703,893	10,139	223,382	2,208	683,567	216,802	9,706	81,959	43,312
$500,000 under $1,000,000	587	578	387,728	4,551	115,977	560	377,842	112,915	4,453	39,107	20,663
$1,000,000 or more	267	255	2,511,543	26,477	597,646	245	2,282,450	525,455	23,687	233,588	98,527

Footnotes at end of table.

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

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

Selected industry, size of business receipts[1]	Total number of partnerships	All partnerships reporting depreciation				Partnerships reporting both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Services—Continued											
Accounting, auditing, and bookkeeping services: Certified public accountants											
Total	**7,563**	**6,754**	**3,864,732**	**47,330**	**1,034,602**	**6,236**	**3,584,713**	**944,187**	**43,420**	**391,850**	**180,075**
Under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	1,326	1,037	83,921	2,522	33,168	752	61,380	23,543	2,117	18,404	6,812
$100,000 under $200,000	2,014	1,880	276,467	4,311	91,653	1,880	276,467	91,653	4,311	28,399	15,533
$200,000 under $500,000	2,153	2,055	637,509	9,367	204,979	1,975	617,183	198,399	8,934	74,966	39,567
$500,000 under $1,000,000	533	524	354,956	3,978	106,005	515	350,318	104,720	3,961	32,738	18,495
$1,000,000 or more	255	243	2,488,093	26,282	594,017	233	2,259,000	521,826	23,492	231,839	97,555
Accounting, auditing, and bookkeeping services: Other accounting, auditing, and bookkeeping services											
Total	**3,404**	**2,984**	**225,230**	**4,858**	**57,913**	**2,440**	**211,771**	**54,568**	**4,396**	**45,273**	**21,683**
Under $10,000	1,305	1,171	4,266	531	−845	904	2,591	−1,282	302	2,261	981
$10,000 under $25,000	870	736	18,009	404	1,901	468	11,471	770	252	2,265	887
$25,000 under $50,000											
$50,000 under $100,000	912	778	80,351	2,383	24,853	778	80,351	24,853	2,383	25,636	12,930
$100,000 under $200,000											
$200,000 under $500,000	251	233	66,384	772	18,403	233	66,384	18,403	772	6,993	3,745
$500,000 under $1,000,000											
$1,000,000 or more	66	66	56,220	768	13,601	57	50,974	11,824	687	8,118	3,140
Other services											
Total	**23,940**	**11,565**	**826,524**	**46,647**	**59,567**	**5,686**	**502,996**	**13,972**	**35,446**	**345,567**	**100,497**
Under $10,000	12,959	3,920	11,350	17,160	−40,324	1,739	4,521	−33,813	15,153	86,402	34,522
$10,000 under $25,000	4,184	2,487	41,563	4,133	9,135	1,022	16,637	−2,922	1,809	19,326	4,229
$25,000 under $50,000	2,690	1,863	66,767	5,424	9,900	1,176	42,896	2,028	4,147	37,209	8,504
$50,000 under $100,000	1,599	1,365	92,611	4,652	17,532	736	49,765	10,934	3,177	39,829	11,669
$100,000 under $200,000	1,604	1,176	164,393	3,900	23,199	574	84,547	11,540	2,190	31,988	8,158
$200,000 under $500,000	707	589	178,444	5,327	31,298	341	106,674	19,923	4,015	55,937	12,350
$500,000 under $1,000,000	119	89	66,838	2,517	1,650	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	78	66	204,558	3,534	7,177	44	159,930	7,734	2,640	34,961	8,706

(*) 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.

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 2.7—Receipts, Payments to Partners, and Net Income, 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												Net income (less deficit)
	Number of—		Business receipts[1]	Salaries and wages		Payments to partners		Interest paid		Depreciation			
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		(12)
Partnerships With and Without Net Income													
All industries	**1,073,094**	**4,950,634**	**146,010,969**	**314,329**	**12,489,039**	**139,311**	**2,649,186**	**584,994**	**12,097,100**	**799,954**	**10,108,834**		**7,737,570**
Agriculture, forestry, and fishing	**123,173**	**351,062**	**12,612,792**	**11,390**	**206,943**	**12,365**	**134,807**	**76,691**	**653,022**	**109,156**	**982,412**		**895,644**
Farms	110,106	317,936	11,530,643	6,384	103,935	10,091	97,761	70,304	628,454	97,270	909,681		787,784
Field crop	41,383	109,361	4,083,827	1,874	32,057	2,602	29,723	26,148	236,365	36,621	382,123		653,087
Fruit, tree nut, and vegetable	12,301	53,781	1,392,531	661	24,393	2,050	20,130	7,297	65,505	10,528	113,098		51,436
Livestock	52,529	144,735	5,720,865	2,977	37,354	4,870	42,176	35,042	299,439	46,879	399,305		65,698
Other	3,893	10,059	333,420	872	10,131	569	5,732	1,817	7,145	3,242	15,155		17,563
Agricultural services, forestry, and fishing	13,067	33,126	1,082,149	5,006	103,008	2,274	37,046	6,387	24,568	11,886	72,731		107,860
Mining	**15,571**	**223,777**	**4,001,011**	**3,200**	**141,382**	**872**	**18,759**	**3,050**	**86,972**	**10,264**	**274,275**		**—499,956**
Oil and gas extraction	12,974	213,238	2,626,571	2,032	66,391	597	11,075	2,066	71,372	8,519	162,486		—629,445
Other mining	2,597	10,539	1,374,440	1,168	74,991	275	7,684	984	15,600	1,745	111,789		129,489
Construction	**60,784**	**135,463**	**12,347,998**	**23,484**	**510,633**	**14,239**	**239,291**	**31,163**	**309,798**	**43,736**	**273,559**		**794,397**
General contractors	24,594	57,699	8,883,806	8,132	217,893	5,626	108,386	14,214	279,776	15,818	179,431		251,631
Special trade contractors	36,119	77,622	3,437,219	15,352	292,740	8,613	130,905	16,882	30,009	27,918	94,128		542,857
Plumbing, heating, and air conditioning	4,629	10,222	647,073	2,100	48,145	1,392	22,597	2,137	3,813	3,764	9,890		71,660
Painting, paper hanging, and decorating	4,511	9,339	254,032	1,741	25,232	1,081	12,179	1,320	1,274	3,221	4,526		62,965
Masonry, stonework, tile setting, and plastering	4,818	10,114	446,377	2,546	56,542	840	12,498	2,061	2,437	3,837	10,070		84,012
Contractors, not elsewhere classified	22,161	47,947	2,109,737	8,965	162,821	5,300	83,631	11,364	22,685	17,096	69,642		324,220
Contractors not allocable	(*)	(*)	(*)	—	—	—	—	(*)	(*)	—	—		(*)
Manufacturing	**29,326**	**74,535**	**6,842,800**	**9,821**	**448,989**	**6,638**	**122,316**	**14,166**	**77,939**	**23,219**	**246,837**		**341,027**
Lumber and wood products, except furniture	5,158	12,385	1,050,981	2,156	59,991	1,276	25,545	2,800	22,267	4,341	61,139		13,986
Printing, publishing, and allied industries	4,634	12,225	513,826	1,535	76,383	1,337	18,379	1,696	4,162	3,315	12,428		67,469
Machinery, except electrical	2,376	5,337	515,494	903	39,628	625	14,048	1,332	8,549	1,992	10,579		67,034
Other manufacturing industries	16,958	44,588	4,762,499	5,227	272,987	3,400	66,344	8,338	42,961	13,571	162,691		192,538
Transportation, communication, electric, gas, and sanitary services	**17,157**	**53,091**	**2,450,574**	**7,970**	**249,915**	**2,830**	**30,285**	**10,380**	**155,662**	**15,126**	**349,498**		**—25,161**
Transportation	14,512	37,211	1,963,183	6,655	199,724	2,536	26,688	9,284	127,420	13,151	233,460		78,763
Trucking and warehousing	9,789	23,420	1,154,935	4,558	144,902	2,002	21,682	6,669	60,162	8,778	93,911		70,664
Other transportation	4,723	13,791	808,248	2,097	54,822	534	5,006	2,415	67,258	4,373	139,549		8,099
Communication, electric, gas, and sanitary services	2,645	15,880	487,391	1,315	50,191	294	3,597	1,096	28,442	1,975	116,038		—103,924
Wholesale and retail trade	**193,456**	**449,210**	**45,188,485**	**108,618**	**2,707,965**	**45,838**	**577,031**	**97,664**	**274,972**	**154,798**	**463,422**		**2,658,574**
Wholesale trade	31,003	76,327	16,009,402	14,456	583,275	7,264	132,007	15,325	75,255	21,853	121,848		819,555
Retail trade	162,299	372,524	29,133,499	92,130	2,122,773	38,561	444,439	82,242	199,554	132,837	341,367		1,836,270
Building materials, hardware, garden supply, and mobile home dealers	9,110	23,057	2,060,527	5,757	148,718	2,802	44,100	5,182	19,952	7,733	26,685		169,201
General merchandise stores	3,601	8,890	1,009,328	2,054	83,525	698	9,571	1,755	5,573	2,945	11,006		84,697
Food stores	22,070	49,457	6,268,968	12,158	364,996	4,969	57,538	11,015	22,281	19,400	53,661		263,913
Grocery stores	14,991	33,853	5,179,301	8,261	275,515	3,203	38,189	7,769	17,672	13,301	38,982		205,541
Other food stores	7,079	15,604	1,119,667	3,897	89,481	1,766	19,349	3,246	4,609	6,099	14,679		58,372
Automotive dealers and service stations	27,629	59,752	7,582,168	16,985	341,087	6,479	84,456	15,719	50,888	23,314	53,971		363,096
Motor vehicle dealers	5,653	12,701	3,014,909	3,093	110,814	1,874	28,800	3,902	29,494	4,324	14,671		93,686
Gasoline service stations	16,100	34,203	3,615,399	10,946	163,973	3,032	41,598	8,270	12,091	14,346	29,290		204,464
Other automotive dealers	5,876	12,848	951,860	2,946	66,300	1,573	14,060	3,547	9,303	4,644	10,010		64,946
Apparel and accessory stores	13,034	29,527	1,346,581	7,761	120,573	2,892	30,863	6,030	9,109	9,317	13,441		132,311
Furniture and home furnishings stores	11,049	25,368	1,720,168	6,053	117,165	2,801	33,990	5,765	12,136	9,018	17,234		136,382
Eating places	23,018	59,318	3,254,804	15,495	501,425	5,001	55,086	11,781	35,091	19,431	78,489		224,068
Drinking places	9,388	20,385	623,152	6,217	73,508	2,268	18,076	4,846	8,636	8,232	19,507		50,909
Liquor stores	4,196	9,291	1,006,656	2,947	44,858	1,612	16,936	2,558	5,904	3,918	8,796		58,614
Other retail trade	39,192	67,479	4,231,147	16,703	328,918	9,039	93,821	17,591	29,984	29,529	60,577		353,058
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)
Finance, insurance, and real estate	**434,357**	**2,993,829**	**32,405,970**	**53,297**	**1,677,348**	**20,144**	**462,998**	**262,242**	**9,512,919**	**288,806**	**5,570,594**		**—3,651,802**
Finance	106,595	1,422,954	6,002,111	2,969	490,811	3,724	205,354	35,301	822,316	12,759	114,014		143,028
Banking, and credit agencies other than banks	1,928	12,524	175,229	474	29,574	382	5,229	797	31,677	517	6,254		31,118
Security, commodity brokers, and services	2,249	23,795	3,442,768	534	429,380	310	130,685	615	257,307	788	10,219		233,728
Holding and investment companies	102,418	1,386,635	2,384,114	1,961	31,857	3,032	69,440	33,889	533,332	11,454	97,541		—121,818
Insurance agents, brokers, and service	6,884	21,159	1,871,594	4,279	153,293	2,054	51,152	2,196	6,845	4,315	9,753		203,686
Real estate	320,878	1,549,716	24,732,265	46,049	1,033,244	14,366	206,492	224,745	8,683,758	271,732	5,446,827		—3,998,516
Operators and lessors of buildings	260,635	1,246,305	20,857,543	39,450	885,081	10,625	137,486	194,325	7,903,839	242,949	5,308,332		—3,620,350
Lessors, other than buildings	32,349	173,300	527,156	2,567	7,445	935	5,223	13,556	159,784	19,247	59,480		32,977
Real estate agents, brokers, and managers	15,901	70,229	1,103,310	2,605	76,527	1,671	32,718	8,603	202,682	6,412	47,628		—72,228
Other real estate	11,993	59,882	2,244,256	1,227	64,191	1,135	31,065	8,261	417,453	3,124	31,387		—338,915
Services	**198,956**	**668,858**	**30,167,328**	**98,533**	**6,545,441**	**36,316**	**1,063,630**	**89,611**	**1,025,490**	**154,746**	**1,947,835**		**7,223,890**
Hotels and other lodging places	14,434	70,081	2,841,136	8,334	516,154	1,824	29,426	11,376	440,935	13,094	360,819		—211,407
Motels, motor hotels, and tourist courts	7,003	35,353	1,533,327	5,003	280,301	1,206	17,321	5,942	229,407	6,475	195,078		—106,641
Other lodging places	7,431	34,728	1,307,809	3,331	235,853	618	12,105	5,434	211,528	6,619	165,741		—104,766
Personal services	24,099	53,869	1,170,098	11,265	188,949	5,600	67,799	10,470	15,168	21,155	56,569		212,635
Laundries, dry cleaning and garment services	8,163	19,383	441,087	3,603	68,179	1,187	10,072	4,106	9,666	7,335	29,618		55,930
Beauty shops	8,033	17,145	249,492	4,465	68,941	2,541	22,465	2,926	1,184	7,096	6,341		40,967
Barber shops	2,170	4,540	77,671	678	13,000	612	10,693	801	448	1,768	1,910		27,749
Other personal services	5,733	12,801	401,848	2,539	38,829	1,260	24,569	2,637	3,870	4,956	18,699		87,989
Business services	26,127	67,694	2,172,581	7,484	217,560	3,791	59,778	14,026	284,905	21,143	807,339		—102,373
Automobile repair and services	20,817	46,191	1,427,862	7,800	134,669	3,999	39,803	9,760	28,299	17,268	79,538		199,055
Automobile repair shops	15,348	32,804	1,049,396	5,851	100,979	3,251	34,118	6,249	7,470	12,454	21,179		181,060
General automobile repair shops	8,317	17,796	540,569	2,875	39,858	1,740	17,852	2,933	3,754	6,762	11,179		87,165
Other automobile repair	7,031	15,008	508,817	3,076	61,120	1,511	16,266	3,316	3,716	5,692	10,000		93,895
Automobile parking and other services	5,469	13,387	378,478	1,849	33,691	748	4,685	3,511	20,829	4,814	58,359		17,995
Miscellaneous repair services	11,111	24,007	556,503	3,502	55,302	2,724	35,813	5,011	4,712	8,833	15,912		99,032
Amusement and recreation services, including motion pictures	16,217	87,624	1,607,944	4,819	272,824	2,558	34,435	5,227	71,841	11,599	342,507		—341,611
Medical and health services	17,492	60,886	5,410,602	13,734	1,192,041	2,700	184,118	6,785	58,045	14,003	71,128		1,945,293
Offices of physicians	9,410	37,209	3,295,501	7,791	635,810	929	134,504	2,912	9,196	7,076	23,405		1,556,022
Other medical and health services	8,082	23,677	2,115,001	5,943	556,231	1,771	49,614	3,873	48,849	6,927	47,723		389,271
Legal services	25,474	94,171	7,991,476	22,573	1,775,470	3,779	230,034	10,446	24,032	22,099	98,740		3,973,914
Engineering and architectural services	6,278	16,130	1,696,319	3,146	397,342	1,667	59,826	2,258	7,921	4,249	16,449		280,348
Accounting, auditing, and bookkeeping services	10,967	39,753	4,214,805	8,877	1,647,543	3,847	290,171	5,657	23,545	9,738	52,188		1,132,738
Certified public accountants	7,563	31,392	3,971,526	6,695	1,573,971	2,636	266,963	4,393	21,977	6,754	47,330		1,071,341
Other accounting, auditing, and bookkeeping services	3,404	8,381	243,279	2,182	73,572	1,011	23,208	1,264	1,568	2,984	4,858		61,397
Other services	23,940	88,452	1,078,002	6,979	147,567	3,827	33,427	8,595	56,087	11,565	46,647		36,466
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)

Footnotes at end of table.

Table 2.7—Receipts, Payments to Partners, and Net Income, 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												
	Number of—		Business receipts[1]	Salaries and wages		Payments to partners		Interest paid		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
All industries	**671,693**	**1,343,386**	**74,334,753**	**219,448**	**4,840,975**	**92,715**	**1,158,100**	**360,567**	**3,669,670**	**532,845**	**3,581,322**	**5,873,859**
Agriculture, forestry, and fishing	**89,070**	**178,140**	**8,186,214**	**8,707**	**141,141**	**7,517**	**79,008**	**54,896**	**396,599**	**79,350**	**627,368**	**705,699**
Farms	78,392	156,784	7,449,727	4,694	61,284	5,732	52,276	49,838	382,335	69,641	575,046	615,769
Field crop	28,785	57,570	2,754,516	1,273	19,959	1,390	14,994	18,520	148,922	25,518	251,594	427,715
Fruit, tree nut, and vegetable	6,974	13,948	693,354	437	11,040	929	9,175	4,417	34,157	6,070	53,082	80,278
Livestock	39,581	79,162	3,827,383	2,251	24,373	2,922	24,128	25,683	195,943	35,474	263,185	84,181
Other	3,052	6,104	174,474	733	5,912	491	3,989	1,218	3,313	2,579	7,185	23,595
Agricultural services, forestry, and fishing	10,678	21,356	736,487	4,013	79,857	1,785	26,732	5,058	14,264	9,709	52,322	89,930
Mining	**5,351**	**10,702**	**1,668,879**	**1,534**	**60,194**	**379**	**8,052**	**1,368**	**27,534**	**3,844**	**102,491**	**53,594**
Oil and gas extraction	3,988	7,976	902,682	834	23,793	236	4,900	951	21,566	2,809	38,461	−37,516
Other mining	1,363	2,726	766,197	700	36,401	143	3,152	417	5,968	1,035	64,030	91,110
Construction	**52,516**	**105,032**	**8,475,091**	**20,468**	**383,449**	**11,595**	**172,532**	**26,170**	**170,124**	**38,565**	**163,996**	**713,403**
General contractors	20,408	40,816	5,653,972	6,864	132,106	4,321	74,889	11,444	147,104	13,755	88,538	256,737
Special trade contractors	32,037	64,074	2,814,146	13,604	251,343	7,274	97,643	14,659	23,007	24,810	75,458	456,957
Plumbing, heating, and air conditioning	4,195	8,390	537,056	1,726	40,851	1,221	16,996	1,880	2,763	3,406	8,268	59,660
Painting, paper hanging, and decorating	4,194	8,388	220,310	1,643	22,869	991	10,641	1,149	1,066	2,971	3,934	57,564
Masonry, stonework, tile setting, and plastering	4,368	8,736	394,293	2,456	54,281	765	11,716	1,822	2,105	3,530	8,697	69,879
Contractors, not elsewhere classified	19,280	38,560	1,662,487	7,777	133,342	4,297	58,290	9,808	17,073	14,903	54,559	269,854
Contractors not allocable	(*)	(*)	(*)	—	—	—	—	(*)	(*)	—	—	(*)
Manufacturing	**22,947**	**45,894**	**4,276,075**	**7,422**	**297,110**	**4,217**	**51,684**	**10,951**	**55,546**	**18,043**	**190,949**	**161,622**
Lumber and wood products, except furniture	4,167	8,334	656,957	1,734	45,871	779	9,217	2,197	17,666	3,553	45,652	25,267
Printing, publishing, and allied industries	3,662	7,324	327,715	1,229	50,475	942	10,411	1,337	2,644	2,492	7,037	53,275
Machinery, except electrical	2,072	4,144	327,902	723	30,817	418	7,411	1,086	7,686	1,705	7,988	31,044
Other manufacturing industries	13,046	26,092	2,963,501	3,736	169,947	2,078	24,645	6,331	27,550	10,293	130,272	52,036
Transportation, communication, electric, gas, and sanitary services	**13,178**	**26,356**	**1,575,034**	**6,504**	**171,632**	**2,154**	**20,551**	**8,324**	**67,308**	**12,043**	**164,789**	**128,051**
Transportation	11,623	23,246	1,195,055	5,922	144,420	1,909	18,337	7,461	47,523	10,624	114,514	80,663
Trucking and warehousing	8,052	16,104	749,366	4,135	104,845	1,512	14,442	5,817	30,815	7,258	64,257	57,761
Other transportation	3,571	7,142	445,689	1,787	39,575	397	3,895	1,644	16,708	3,366	50,257	22,902
Communication, electric, gas, and sanitary services	1,555	3,110	379,979	582	27,212	(*)	(*)	863	19,785	1,419	50,275	47,388
Wholesale and retail trade	**161,707**	**323,414**	**30,043,312**	**87,742**	**1,794,243**	**35,153**	**381,000**	**80,897**	**180,419**	**129,549**	**322,589**	**1,876,124**
Wholesale trade	24,253	48,506	8,890,518	10,965	332,061	4,413	62,260	11,753	40,167	17,214	73,045	514,203
Retail trade	137,291	274,582	21,132,522	76,758	1,461,036	30,738	318,646	69,058	140,160	112,238	249,386	1,359,432
Building materials, hardware, garden supply, and mobile home dealers	6,508	13,016	1,249,105	3,808	79,001	1,757	24,910	3,735	12,683	5,517	15,612	106,759
General merchandise stores	2,739	5,478	699,796	1,484	55,512	302	4,420	1,269	3,560	2,235	7,501	67,998
Food stores	18,967	37,934	4,563,273	10,283	239,302	4,048	42,075	9,631	17,019	16,598	40,839	201,453
Grocery stores	12,917	25,834	3,749,695	7,062	179,350	2,720	29,480	6,911	13,299	11,316	29,684	156,728
Other food stores	6,050	12,100	813,578	3,221	59,952	1,328	12,595	2,720	3,720	5,280	11,155	42,725
Automotive dealers and service stations	24,520	49,040	5,959,854	14,850	261,018	5,383	64,818	13,760	35,367	20,352	40,584	307,319
Motor vehicle dealers	4,762	9,524	2,045,953	2,435	66,835	1,424	18,522	3,282	19,796	3,514	8,909	70,980
Gasoline service stations	14,674	29,348	3,160,749	9,996	142,979	2,795	36,454	7,354	8,126	12,986	23,254	183,262
Other automotive dealers	5,084	10,168	753,152	2,419	51,204	1,164	9,842	3,124	7,445	3,852	8,421	53,077
Apparel and accessory stores	11,280	22,560	931,143	6,477	77,973	2,323	19,936	5,153	6,942	8,026	10,319	90,917
Furniture and home furnishings stores	9,220	18,440	1,074,706	5,175	69,658	2,308	24,126	4,680	7,573	7,562	12,686	101,123
Eating places	18,665	37,330	2,095,726	12,752	342,391	4,073	39,774	9,544	19,840	15,825	51,653	148,202
Drinking places	8,442	16,884	527,737	5,354	57,779	1,889	12,697	4,354	7,873	7,362	15,062	44,489
Liquor stores	3,644	7,288	803,298	2,487	34,687	1,348	13,361	2,232	5,069	3,382	7,029	46,563
Other retail trade	33,306	66,612	3,227,884	14,088	243,715	7,307	72,529	14,700	24,234	25,378	48,101	244,609
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**184,745**	**369,490**	**9,125,483**	**19,755**	**357,952**	**7,874**	**120,498**	**116,119**	**2,445,083**	**140,250**	**1,364,605**	**−291,704**
Finance	30,202	60,404	1,098,436	931	15,388	681	17,169	12,111	142,415	6,085	24,855	202,652
Banking, and credit agencies other than banks	730	1,460	66,169	154	3,443	(*)	(*)	306	7,299	169	956	16,904
Security, commodity brokers, and services	743	1,486	337,782	61	3,498	(*)	(*)	113	2,018	279	571	9,948
Holding and investment companies	28,729	57,458	694,485	716	8,447	555	15,273	11,692	133,098	5,637	23,328	175,800
Insurance agents, brokers, and service	4,689	9,778	528,757	2,966	57,209	1,471	29,114	1,391	3,656	2,992	5,048	92,375
Real estate	149,654	299,308	7,498,290	15,858	285,355	5,722	74,215	102,617	2,299,012	131,173	1,334,702	−586,731
Operators and lessors of buildings	124,746	249,492	5,738,922	11,746	207,063	4,056	40,421	90,310	2,019,551	116,977	1,275,500	−471,106
Lessors, other than buildings	11,389	22,778	205,140	1,233	2,604	(*)	(*)	4,562	44,192	7,979	24,687	28,970
Real estate agents, brokers, and managers	8,212	16,424	626,405	2,245	55,870	1,116	21,735	4,194	61,701	4,818	24,690	18,867
Other real estate	5,307	10,614	927,823	534	19,818	404	11,224	3,551	173,568	1,399	9,825	−163,462
Services	**141,942**	**283,884**	**10,971,535**	**67,298**	**1,634,831**	**23,757**	**324,706**	**61,815**	**326,931**	**111,165**	**644,347**	**2526,284**
Hotels and other lodging places	8,707	17,414	1,116,839	4,623	158,874	999	11,383	6,618	129,285	8,036	118,181	27,800
Motels, motor hotels, and tourist courts	3,889	7,778	516,463	2,654	74,637	627	6,484	3,120	66,972	3,698	60,370	1,616
Other lodging places	4,818	9,636	600,376	1,969	84,237	372	4,899	3,498	62,313	4,338	57,811	26,184
Personal services	21,085	42,170	898,978	9,639	150,508	4,809	51,925	9,228	11,704	18,435	45,313	163,550
Laundries, dry cleaning and garment services	6,745	13,490	316,021	2,763	46,912	882	7,368	3,528	6,817	6,060	22,458	44,037
Beauty shops	7,557	15,114	236,224	4,131	66,357	2,474	22,373	2,792	1,175	6,754	6,196	37,150
Barber shops	1,970	3,940	66,608	612	11,855	(*)	(*)	(*)	(*)	1,568	1,640	22,603
Other personal services	4,813	9,626	280,125	2,133	25,384	908	12,708	2,307	3,431	4,053	15,019	59,760
Business services	19,942	39,884	1,173,411	5,885	109,090	2,636	32,617	9,308	90,147	15,293	257,062	129,799
Automobile repair and services	17,957	35,914	1,148,594	6,565	103,195	3,262	29,943	8,307	16,464	14,901	50,196	177,479
Automobile repair shops	13,691	27,382	904,180	5,145	85,084	2,747	27,031	5,531	5,821	11,065	18,023	161,833
General automobile repair shops	7,334	14,668	466,234	2,402	32,921	1,396	13,724	2,663	3,067	5,979	9,858	74,180
Other automobile repair	6,357	12,714	437,946	2,743	52,163	1,351	13,307	2,868	2,754	5,086	8,165	87,653
Automobile parking and other services	4,266	8,532	244,414	1,420	18,111	515	2,912	2,776	10,643	3,836	32,173	15,646
Miscellaneous repair services	9,620	19,240	442,596	2,968	40,964	2,137	23,102	4,254	4,224	7,542	13,864	76,891
Amusement and recreation services, including motion pictures	9,680	19,360	735,169	3,070	89,169	1,050	8,850	3,216	15,846	7,414	65,532	54,382
Medical and health services	11,472	22,944	1,886,335	8,970	341,073	1,368	48,852	4,375	19,577	9,242	31,382	777,345
Offices of physicians	5,608	11,216	970,807	4,565	134,263	434	27,102	1,668	4,182	4,108	8,744	534,783
Other medical and health services	5,864	11,728	915,528	4,405	206,810	934	21,750	2,707	15,395	5,134	22,638	242,562
Legal services	13,793	27,586	1,458,829	11,909	241,231	1,622	38,681	5,600	8,408	11,300	21,732	702,026
Engineering and architectural services	4,278	8,556	587,050	2,298	97,425	936	20,489	1,412	3,396	3,095	7,270	105,489
Accounting, auditing, and bookkeeping services	7,266	14,532	677,581	5,498	187,578	1,874	32,594	3,514	5,143	6,259	11,783	217,021
Certified public accountants	4,410	8,820	534,917	3,730	143,175	1,270	24,346	2,436	4,242	3,805	8,700	186,170
Other accounting, auditing, and bookkeeping services	2,856	5,712	142,664	1,768	44,403	604	8,248	1,078	901	2,454	3,083	30,851
Other services	18,142	36,284	846,153	5,873	115,724	3,064	26,270	5,983	22,737	9,648	22,032	94,502
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.7—Receipts, Payments to Partners, and Net Income, 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 3 partners											
	Number of—		Business receipts[1]	Salaries and wages		Payments to partners		Interest paid		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
All industries	**165,236**	**495,708**	**21,351,611**	**44,523**	**1,492,296**	**23,438**	**451,779**	**96,635**	**1,769,379**	**127,468**	**1,504,671**	**956,335**
Agriculture, forestry, and fishing	**21,087**	**63,261**	**2,633,083**	**1,625**	**27,627**	**3,119**	**28,117**	**13,896**	**139,303**	**19,535**	**207,222**	**182,723**
Farms	19,297	57,891	2,460,493	884	17,970	2,833	24,672	12,984	133,724	17,846	198,207	170,284
Field crop	7,510	22,530	862,585	272	4,280	682	7,152	5,117	59,175	7,156	92,908	121,172
Fruit, tree nut, and vegetable	2,546	7,638	354,079	(*)	(*)	720	4,327	1,120	15,817	2,222	22,314	19,963
Livestock	8,797	26,391	1,176,818	526	7,607	1,380	12,204	5,452	57,926	8,025	78,430	26,036
Other	444	1,332	67,011	(*)	(*)	(*)	(*)	295	806	443	4,555	3,113
Agricultural services, forestry, and fishing	1,790	5,370	172,590	741	9,657	286	3,445	912	5,579	1,689	9,015	12,439
Mining	**2,577**	**7,731**	**678,971**	**573**	**37,111**	**83**	**2,725**	**522**	**30,253**	**1,635**	**60,778**	**−343,681**
Oil and gas extraction	1,919	5,757	380,528	370	16,702	39	1,633	230	27,317	1,280	43,213	−387,290
Other mining	658	1,974	298,443	203	20,409	44	1,092	292	2,936	355	17,565	43,609
Construction	**6,034**	**18,102**	**1,965,353**	**2,447**	**60,019**	**1,984**	**49,691**	**3,687**	**48,079**	**4,042**	**35,274**	**135,778**
General contractors	2,621	7,863	1,550,394	971	30,241	833	22,578	1,824	43,293	1,460	21,118	70,382
Special trade contractors	3,413	10,239	414,959	1,476	29,778	1,151	27,113	1,863	4,786	2,582	14,156	65,396
Plumbing, heating, and air conditioning	316	948	64,594	276	5,453	(*)	(*)	147	132	240	1,191	11,783
Painting, paper hanging, and decorating	317	951	33,722	(*)	(*)	(*)	(*)	(*)	(*)	250	592	5,401
Masonry, stonework, tile setting, and plastering	431	1,293	39,762	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	12,588
Contractors, not elsewhere classified	2,349	7,047	276,881	1,024	20,444	929	22,387	1,325	4,348	1,795	11,246	35,624
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	**4,097**	**12,291**	**843,300**	**1,373**	**52,119**	**1,502**	**40,399**	**1,975**	**6,815**	**3,318**	**22,380**	**62,011**
Lumber and wood products, except furniture	576	1,728	121,505	305	7,491	329	11,474	295	1,355	442	5,683	−479
Printing, publishing, and allied industries	776	2,328	55,203	82	4,027	159	2,274	207	606	561	1,857	−223
Machinery, except electrical	245	735	63,798	126	3,396	185	5,526	209	790	237	1,568	11,967
Other manufacturing industries	2,500	7,500	602,794	860	37,205	829	21,125	1,264	4,064	2,078	13,272	50,746
Transportation, communication, electric, gas, and sanitary services	**1,841**	**5,523**	**287,249**	**601**	**34,985**	**291**	**5,493**	**1,230**	**24,087**	**1,704**	**96,829**	**−150,998**
Transportation	1,606	4,818	258,301	567	28,765	272	4,643	1,141	23,826	1,489	44,517	−2,323
Trucking and warehousing	951	2,853	169,692	336	20,601	232	4,101	569	10,291	882	14,548	12,653
Other transportation	655	1,965	88,609	231	8,164	(*)	(*)	572	13,535	587	29,969	−14,976
Communication, electric, gas, and sanitary services	235	705	28,948	(*)	(*)	(*)	(*)	(*)	(*)	235	52,312	−148,675
Wholesale and retail trade	**21,662**	**64,986**	**6,821,860**	**13,024**	**438,192**	**6,839**	**100,980**	**12,130**	**43,280**	**17,536**	**68,108**	**377,213**
Wholesale trade	4,655	13,965	2,566,114	2,181	99,115	1,819	30,469	2,508	13,287	3,073	20,414	125,894
Retail trade	16,996	50,988	4,256,434	10,832	338,306	5,009	70,020	9,611	29,922	14,452	47,645	251,059
Building materials, hardware, garden supply, and mobile home dealers	1,565	4,695	368,944	1,245	24,891	629	10,672	1,056	3,575	1,347	3,927	30,059
General merchandise stores	525	1,575	147,573	387	13,068	234	2,513	385	1,214	440	1,383	8,304
Food stores	2,120	6,360	1,134,543	1,199	77,304	471	8,302	903	3,608	1,954	7,680	39,581
Grocery stores	1,398	4,194	938,272	687	59,851	208	3,936	544	3,048	1,308	5,736	29,107
Other food stores	722	2,166	196,271	512	17,453	263	4,366	359	562	646	1,944	10,474
Automotive dealers and service stations	2,531	7,593	978,634	1,796	49,350	808	13,162	1,673	9,114	2,476	8,312	37,875
Motor vehicle dealers	655	1,965	509,081	499	21,623	335	6,021	481	4,835	644	2,592	13,532
Gasoline service stations	1,237	3,711	318,318	838	15,749	186	3,395	826	3,171	1,193	4,559	13,980
Other automotive dealers	639	1,917	151,235	459	11,978	287	3,746	366	1,108	639	1,161	10,363
Apparel and accessory stores	1,190	3,570	232,426	904	24,508	376	5,665	660	1,266	903	1,912	20,906
Furniture and home furnishings stores	1,358	4,074	233,881	640	13,010	377	4,972	846	1,524	1,140	1,873	20,370
Eating places	2,456	7,368	425,402	2,015	71,336	521	6,221	1,484	5,695	2,197	10,420	24,338
Drinking places	685	2,055	70,134	668	11,497	(*)	(*)	381	436	676	3,575	4,108
Liquor stores	269	807	129,325	242	6,538	127	1,643	178	464	251	959	7,685
Other retail trade	4,297	12,891	535,572	1,736	46,804	1,172	12,192	2,045	3,026	3,068	7,604	57,833
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**79,653**	**238,959**	**4,227,900**	**9,210**	**162,344**	**3,571**	**55,754**	**49,990**	**1,341,893**	**56,753**	**768,888**	**−332,488**
Finance	15,440	46,320	308,330	487	10,338	489	6,444	6,684	93,287	2,280	10,591	−52,007
Banking, and credit agencies other than banks	340	1,020	12,441	(*)	(*)	(*)	(*)	198	4,612	(*)	(*)	4,472
Security, commodity brokers, and services	516	1,548	43,366	201	5,848	(*)	(*)	153	3,950	255	786	10,216
Holding and investment companies	14,584	43,752	252,523	193	3,571	436	4,867	6,333	84,725	1,932	9,652	−66,695
Insurance agents, brokers, and service	1,115	3,345	110,529	677	18,458	411	10,736	445	621	737	1,111	29,157
Real estate	63,098	189,294	3,809,041	8,046	135,548	2,671	38,574	42,861	1,247,985	53,736	757,186	−309,638
Operators and lessors of buildings	51,541	154,623	3,106,344	6,877	114,197	2,019	19,922	36,803	1,128,534	48,003	734,246	−302,537
Lessors, other than buildings	6,419	19,257	106,855	561	2,557	(*)	(*)	2,814	25,912	4,204	9,668	20,237
Real estate agents, brokers, and managers	2,725	8,175	216,246	257	9,169	120	4,585	1,451	30,077	724	5,681	−2,906
Other real estate	2,413	7,239	379,596	351	9,625	346	13,212	1,793	63,462	805	7,591	−24,432
Services	**28,285**	**84,855**	**3,893,895**	**15,670**	**679,899**	**6,049**	**168,620**	**13,205**	**135,669**	**22,943**	**245,192**	**1,025,777**
Hotels and other lodging places	2,092	6,276	386,568	1,327	77,252	257	5,130	1,650	54,956	1,923	46,273	−28,648
Motels, motor hotels, and tourist courts	1,020	3,060	237,018	771	43,716	177	3,502	899	30,727	935	28,111	−9,171
Other lodging places	1,072	3,216	155,552	556	33,536	80	1,628	751	24,229	988	18,162	−19,477
Personal services	2,260	6,780	152,185	1,171	20,870	430	9,171	1,047	2,476	2,042	7,024	26,660
Laundries, dry cleaning and garment services	1,033	3,099	57,771	522	9,020	(*)	(*)	482	1,989	890	4,396	4,148
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	685	2,055	78,095	316	8,794	212	7,364	231	311	677	2,243	17,489
Business services	3,967	11,901	312,191	981	30,597	928	14,161	2,221	37,174	3,044	122,559	−19,209
Automobile repair and services	2,179	6,537	149,279	1,006	18,011	611	6,158	957	6,728	1,713	15,471	9,163
Automobile repair shops	1,423	4,269	92,897	639	10,123	469	5,255	578	1,424	1,157	2,602	9,955
General automobile repair shops	813	2,439	44,623	(*)	(*)	(*)	(*)	(*)	(*)	613	1,102	5,717
Other automobile repair	610	1,830	48,274	269	5,390	(*)	(*)	393	860	544	1,500	4,238
Automobile parking and other services	756	2,268	56,382	367	5,888	(*)	(*)	379	5,304	556	12,869	−792
Miscellaneous repair services	1,320	3,960	95,194	496	10,812	502	11,291	737	397	1,120	1,304	18,291
Amusement and recreation services, including motion pictures	2,355	7,065	139,008	497	16,942	426	3,317	694	4,702	1,775	14,070	11,119
Medical and health services	3,459	10,377	956,007	2,702	193,098	727	26,281	1,242	10,583	2,929	13,497	369,966
Offices of physicians	2,033	6,099	558,185	1,712	83,570	217	12,077	566	881	1,748	4,968	314,530
Other medical and health services	1,426	4,278	397,822	990	109,528	510	14,204	656	9,702	1,181	8,529	55,436
Legal services	5,788	17,364	1,030,869	5,025	175,143	752	42,464	2,275	4,045	5,214	12,640	505,880
Engineering and architectural services	1,241	3,723	276,114	466	39,259	308	14,371	546	1,166	694	2,358	50,133
Accounting, auditing, and bookkeeping services	1,524	4,572	309,737	1,431	93,058	872	34,446	816	2,081	1,489	4,791	91,614
Certified public accountants	1,168	3,504	274,868	1,142	82,252	533	26,728	731	1,753	1,142	4,012	85,496
Other accounting, auditing, and bookkeeping services	356	1,068	34,869	289	10,806	339	7,718	(*)	(*)	347	779	6,118
Other services	2,100	6,300	86,743	568	6,857	(*)	(*)	1,020	11,361	1,000	5,205	−9,192
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 2.7—Receipts, Payments to Partners, and Net Income, 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											
	Number of—		Business receipts[1]	Salaries and wages		Payments to partners		Interest paid		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
All industries	**72,775**	**291,100**	**10,221,544**	**15,690**	**821,850**	**8,375**	**182,034**	**41,150**	**1,126,426**	**50,726**	**801,430**	**469,949**
Agriculture, forestry, and fishing	**5,989**	**23,956**	**722,196**	**479**	**12,509**	**899**	**9,609**	**3,631**	**38,366**	**5,194**	**57,823**	**58,987**
Farms	5,715	22,860	651,475	404	8,551	777	7,780	3,464	34,502	5,013	54,850	57,149
Field crop	2,346	9,384	204,142	(*)	(*)	211	1,160	1,233	11,644	2,124	18,611	47,091
Fruit, tree nut, and vegetable	938	3,752	135,048	(*)	(*)	(*)	(*)	527	5,811	838	12,466	5,804
Livestock	2,254	9,016	227,858	140	2,050	379	3,233	1,527	15,311	1,941	21,826	5,625
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	274	1,096	70,721	75	3,958	122	1,829	167	1,864	181	2,773	1,838
Mining	**1,252**	**5,008**	**304,153**	**159**	**10,817**	**29**	**1,036**	**388**	**4,696**	**714**	**25,109**	**−56,919**
Oil and gas extraction	977	3,908	173,895	51	4,513	(*)	(*)	279	2,027	541	10,325	−61,914
Other mining	275	1,100	130,258	108	6,304	(*)	(*)	109	2,669	173	14,784	4,995
Construction	**1,216**	**4,864**	**914,115**	**209**	**45,131**	**316**	**6,285**	**491**	**25,578**	**564**	**15,338**	**32,408**
General contractors	766	3,064	823,512	142	40,270	261	6,380	328	24,861	257	13,087	21,244
Special trade contractors	450	1,800	90,603	67	4,861	55	1,905	163	717	307	2,251	11,164
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	—	—	—	—	—	—	—	—	—	—	—	—
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	418	1,672	68,750	55	4,270	(*)	(*)	131	506	284	1,958	9,310
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	**1,070**	**4,280**	**441,495**	**479**	**18,298**	**526**	**11,935**	**847**	**4,491**	**1,066**	**10,248**	**33,227**
Lumber and wood products, except furniture	278	1,112	77,814	73	2,282	132	3,173	259	688	278	2,978	2,765
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	644	2,576	324,025	294	11,039	272	7,214	448	3,325	640	6,082	26,166
Transportation, communication, electric, gas, and sanitary services	**542**	**2,168**	**295,532**	**83**	**7,366**	**(*)**	**(*)**	**192**	**9,538**	**465**	**10,026**	**5,401**
Transportation	492	1,968	275,020	44	3,509	(*)	(*)	159	9,033	415	8,661	2,944
Trucking and warehousing	320	1,280	131,603	(*)	(*)	(*)	(*)	107	6,816	252	4,632	1,662
Other transportation	172	688	143,417	(*)	(*)	(*)	(*)	(*)	(*)	163	4,029	1,282
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**5,691**	**22,764**	**2,509,199**	**3,183**	**141,792**	**2,276**	**41,196**	**2,823**	**15,425**	**4,199**	**23,099**	**136,253**
Wholesale trade	1,013	4,052	1,195,179	516	43,206	490	12,509	490	5,059	662	9,115	59,043
Retail trade	4,678	18,712	1,314,020	2,667	98,586	1,786	28,687	2,333	10,366	3,537	13,984	77,210
Building materials, hardware, garden supply, and mobile home dealers	486	1,864	116,840	312	10,348	289	5,475	246	882	449	1,981	8,608
General merchandise stores	251	1,004	28,687	(*)	(*)	(*)	(*)	(*)	(*)	184	319	2,341
Food stores	701	2,804	238,626	412	16,631	275	3,089	327	719	567	1,912	9,378
Grocery stores	423	1,692	163,352	277	10,124	112	1,503	177	435	423	964	6,632
Other food stores	278	1,112	75,274	135	6,507	(*)	(*)	(*)	(*)	144	948	2,746
Automotive dealers and service stations	392	1,568	317,597	251	14,924	168	4,207	199	3,080	315	2,304	8,791
Motor vehicle dealers	196	784	231,876	121	9,878	85	2,730	99	2,413	130	1,522	5,019
Gasoline service stations	123	492	53,010	75	2,606	(*)	(*)	(*)	(*)	112	489	1,859
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	271	1,084	51,471	193	5,290	128	2,990	(*)	(*)	193	282	3,714
Furniture and home furnishings stores	252	1,008	149,396	97	10,785	(*)	(*)	92	1,625	109	800	6,887
Eating places	696	2,784	175,565	333	22,217	207	3,110	389	1,601	483	3,139	14,935
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	274	1,096	65,340	207	3,180	(*)	(*)	(*)	(*)	274	697	4,072
Other retail trade	1,158	4,632	158,922	603	11,119	357	5,055	629	1,387	813	2,434	16,822
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	**46,919**	**187,676**	**2,784,866**	**5,458**	**124,935**	**2,160**	**25,145**	**27,891**	**941,138**	**30,937**	**536,540**	**−392,206**
Finance	10,684	42,736	157,456	317	10,111	442	4,663	3,264	50,319	1,233	7,160	−34,106
Banking, and credit agencies other than banks	446	1,784	20,727	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,971
Security, commodity brokers, and services	43	172	33,848	13	3,276	(*)	(*)	15	1,373	(*)	(*)	11,985
Holding and investment companies	10,195	40,780	102,881	162	2,520	327	2,970	3,091	47,738	1,059	6,890	−53,062
Insurance agents, brokers, and service	468	1,872	52,413	318	6,760	(*)	(*)	(*)	(*)	191	572	21,273
Real estate	35,767	143,068	2,574,997	4,823	108,064	1,640	18,795	24,489	890,492	29,513	528,808	−379,373
Operators and lessors of buildings	28,386	113,544	2,302,727	4,421	95,354	1,317	12,173	21,079	808,706	26,120	518,279	−336,894
Lessors, other than buildings	4,792	19,168	67,120	248	740	(*)	(*)	1,865	16,017	2,933	7,321	11,028
Real estate agents, brokers, and managers	1,327	5,308	50,979	37	2,709	(*)	(*)	683	35,065	250	1,411	−27,770
Other real estate	1,262	5,048	154,171	117	9,261	124	4,184	862	30,704	210	1,797	−25,737
Services	**10,096**	**40,384**	**2,249,988**	**5,640**	**461,002**	**2,131**	**84,231**	**4,887**	**89,194**	**7,587**	**123,447**	**652,798**
Hotels and other lodging places	1,082	4,328	219,848	521	42,068	124	2,081	829	41,413	864	34,198	−37,136
Motels, motor hotels, and tourist courts	532	2,128	149,891	346	29,636	86	1,519	496	27,815	449	24,031	−27,935
Other lodging places	550	2,200	69,957	175	12,432	(*)	(*)	333	13,598	415	10,167	−9,201
Personal services	432	1,728	58,938	298	9,450	(*)	(*)	(*)	(*)	432	2,793	13,722
Laundries, dry cleaning and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	—	—	—	—	—	—	—	—	—	—	—	—
Barber shops	—	—	—	—	—	—	—	—	—	—	—	—
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	1,806	7,224	169,580	299	19,549	(*)	(*)	968	22,017	1,221	56,172	−6,631
Automobile repair and services	345	1,380	65,748	142	7,823	(*)	(*)	249	1,716	329	4,343	13,045
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	157	628	28,385	(*)	(*)	(*)	(*)	(*)	(*)	141	3,932	4,601
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	949	3,796	85,544	341	17,166	290	3,494	207	9,563	608	8,192	−2528
Medical and health services	887	3,548	469,815	799	86,616	80	8,007	373	4,845	694	4,728	216,233
Offices of physicians	707	2,828	329,559	636	54,245	(*)	(*)	275	1,109	543	2,639	184,828
Other medical and health services	180	720	140,256	163	32,371	(*)	(*)	98	3,736	151	2,089	31,405
Legal Services	1,919	7,676	660,883	1,883	130,932	379	20,490	830	1,629	1,770	7,508	347,851
Engineering and architectural services	558	2,232	202,828	201	59,888	322	10,688	184	735	276	1,222	26,493
Accounting, auditing, and bookkeeping services	936	3,752	263,540	860	77,682	440	32,323	599	1,172	851	3,072	82,624
Certified public accountants	903	3,612	259,124	825	76,839	440	32,323	573	1,068	825	3,054	80,248
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)
Other services	1,094	4,376	41,711	277	7,220	(*)	(*)	475	5,722	456	1,099	−2,248
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 2.7—Receipts, Payments to Partners, and Net Income, 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 5 or more partners											
	Number of—		Business receipts[1]	Salaries and wages		Payments to partners		Interest paid		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
All industries	163,390	2,820,440	40,103,061	34,668	5,333,918	14,783	857,273	86,642	5,531,625	88,917	4,221,411	437,427
Agriculture, forestry, and fishing	7,027	85,705	1,071,299	579	25,866	830	18,073	4,268	80,754	5,077	90,199	—51,765
Farms	6,702	80,401	968,948	402	16,130	749	13,033	4,018	77,893	4,770	81,578	—55,418
Field crop	2,742	19,877	262,584	170	3,123	319	6,427	1,278	16,624	1,823	19,010	57,109
Fruit, tree nut, and vegetable	1,843	28,443	210,050	96	8,853	232	3,739	1,233	29,720	1,398	25,235	—54,609
Livestock	1,897	30,166	488,806	60	3,324	189	2,611	1,380	30,259	1,439	35,862	—50,144
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	325	5,304	102,351	177	9,536	81	5,040	250	2,861	307	8,621	3,653
Mining	6,391	200,336	1,349,008	934	33,260	381	6,946	772	24,489	4,071	85,897	—152,950
Oil and gas extraction	6,090	195,597	1169,466	777	21,383	316	4,380	606	20,462	3,889	70,487	—142,725
Other mining	301	4,739	179,542	157	11,877	65	2,566	166	4,027	182	15,410	—10,225
Construction	1,018	7,465	993,439	360	22,034	344	8,783	815	66,017	565	58,951	—87,192
General contractors	799	5,956	855,928	155	15,276	211	4,539	618	64,518	346	56,688	—96,532
Special trade contractors	219	1,509	137,511	205	6,758	133	4,244	197	1,499	219	2,263	9,340
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and *decorating*	—	—	—	—	—	—	—	—	—	—	—	—
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)
Contractors, *not elsewhere classified*	114	668	101,619	109	4,765	(*)	(*)	100	758	114	1,879	9,432
Contractors *not allocable*	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	1,212	12,070	1,281,930	547	81,462	393	18,298	393	11,087	792	23,260	84,167
Lumber and wood products, except furniture	137	1,211	194,705	44	4,347	36	1,661	49	2,558	68	6,826	—13,567
Printing, publishing, and allied industries	265	2,049	92,639	129	16,941	114	2,146	(*)	(*)	131	2,445	10,124
Machinery, except electrical	42	390	122,407	37	5,378	(*)	(*)	(*)	(*)	33	924	24,020
Other manufacturing industries	768	8,420	872,179	337	54,796	221	13,360	295	8,022	560	13,065	63,590
Transportation, communication, electric, gas, and sanitary services	1,596	19,044	292,759	782	35,932	347	3,644	634	54,929	914	77,854	—7,615
Transportation	791	7,179	234,807	122	23,030	319	3,225	523	47,038	643	65,768	—2,521
Trucking and warehousing	466	3,183	104,274	53	17,329	244	2,975	376	12,240	386	10,474	—1,412
Other transportation	325	3,996	130,533	69	5,701	(*)	(*)	147	34,798	257	55,294	—1,109
Communication, electric, gas, and sanitary services	805	11,865	57,952	660	12,902	(*)	(*)	111	7,891	271	12,086	—5,094
Wholesale and retail trade	4,406	38,048	5794,114	2,667	333,738	1,570	53,855	1,814	35,848	3,514	49,626	268,984
Wholesale trade	1,082	9,804	3363,591	794	108,893	542	26,769	574	16,742	904	19,274	120,415
Retail trade	3,324	28,242	2430,523	1,873	224,845	1,028	27,086	1,240	19,106	2,610	30,352	148,569
Building materials, hardware, garden supply, and mobile home dealers	571	3,482	325,638	392	32,478	127	3,043	145	2,812	420	5,165	23,775
General *merchandise* stores	86	833	133,272	75	12,977	56	1,552	37	655	86	1,803	6,054
Food stores	282	2,359	362,526	264	31,759	175	4,072	154	935	281	3,230	13,501
Grocery stores	253	2,133	327,982	235	26,190	163	3,270	137	892	252	2,598	11,074
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	186	1,551	326,083	88	15,795	120	2,271	87	3,327	171	2,771	9,111
Motor vehicle dealers	40	426	227,999	38	12,478	30	1,527	40	2,450	36	1,648	4,155
Gasoline service stations	66	652	83,322	37	2,639	(*)	(*)	(*)	(*)	55	988	5,363
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory *stores*	293	2,313	131,541	187	12,802	65	2,272	(*)	(*)	195	928	16,774
Furniture and home furnishings stores	219	1,846	262,185	141	23,712	55	3,166	147	1,414	207	1,875	8,002
Eating places	1,201	11,836	558,111	395	65,481	200	5,981	364	7,955	925	11,277	36,614
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	431	3,344	308,769	276	27,260	203	4,045	217	1,337	270	2,438	33,794
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and retail estate	123,040	2,197,704	16,267,721	18,874	1,032,117	6,539	261,601	68,242	4,784,805	60,866	2,900,561	—2,635,404
Finance	50,269	1,273,494	4,437,889	1,234	454,974	2,112	177,078	13,242	536,295	3,161	71,408	26,489
Banking, and credit agencies other than banks	412	8,260	75,892	85	20,897	156	2,989	135	18,558	93	4,966	2,771
Security, commodity brokers, and services	947	20,589	3,027,772	259	416,758	242	127,759	334	249,966	242	8,771	201,579
Holding and investment companies	48,910	1,244,645	1,334,225	890	17,319	1,714	46,330	12,773	267,771	2,826	57,671	—177,861
Insurance agents, brokers, and service	412	6,164	979,895	318	72,866	94	9,615	222	2,241	395	3,022	60,881
Real estate	72,359	918,046	10,849,937	17,322	504,277	4,333	74,908	54,778	4,246,269	57,310	2,826,131	—2,722,774
Operators and lessors of buildings	55,962	726,646	9,709,550	16,406	468,467	3,233	64,970	46,133	3,947,048	51,849	2,780,307	—2,509,613
Lessors, other than buildings	9,749	112,097	148,041	425	1,544	549	2,869	4,315	73,663	4,131	17,804	—27,258
Real estate agents, brokers, and *managers*	3,637	40,322	209,680	266	8,779	290	4,624	2,275	75,839	820	15,846	—60,419
Other real estate	3,011	36,981	782,666	225	25,487	281	2,445	2,055	149,719	710	12,174	—125,284
Services	18,633	259,735	13,051,910	9,925	3,769,709	4,379	486,073	9,704	473,696	13,051	934,849	3,019,031
Hotels and other lodging places	2,553	42,063	1,117,881	1,863	237,960	444	10,832	2,279	215,281	2,271	162,167	—173,423
Motels, motor hotels, and tourist courts	1,562	22,387	635,957	1,232	132,312	316	5,816	1,427	103,893	1,393	82,566	—71,151
Other lodging places	991	19,676	481,924	631	105,648	128	5,016	852	111,388	878	79,601	—102,272
Personal services	322	3,191	59,997	177	8,121	(*)	(*)	(*)	(*)	246	1,438	8,703
Laundries, dry cleaning and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)
Barber shops	—	—	—	—	—	—	—	—	—	—	—	—
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	2,412	28,685	517,399	319	58,324	213	11,748	1,529	135,567	1,585	371,546	—206,332
Automobile repair and services	336	2,360	64,241	87	7,640	(*)	(*)	247	3,391	325	9,528	—632
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	290	1,959	49,295	(*)	(*)	(*)	(*)	210	3,316	281	9,385	—1,460
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	3,233	57,403	648,223	911	149,547	792	18,774	1,110	41,730	1,802	254,713	—404,784
Medical and health services	1,674	24,017	2,098,445	1,263	571,254	525	100,978	795	23,040	1,138	21,521	581,749
Offices of physicians	1,062	17,066	1,437,050	878	363,732	215	88,232	383	3,024	677	7,054	521,881
Other medical and health services	612	6,951	661,395	385	207,522	310	12,746	412	20,016	461	14,467	59,868
Legal services	3,974	41,545	4,840,895	3,756	1,228,164	1,026	128,399	1,741	9,950	3,815	56,860	2,418,157
Engineering and architectural services	201	1,619	630,327	181	200,770	101	14,278	116	2,624	184	5,599	98,233
Accounting, auditing, and bookkeeping services	1,239	16,897	2,963,947	1,088	1,289,225	661	190,808	728	15,149	1,139	32,542	741,479
Certified public accountants	1,082	15,456	2,902,617	998	1,271,705	593	183,566	653	14,914	982	31,564	719,427
Other accounting, auditing, and bookkeeping services	157	1,441	61,330	90	17,520	68	7,242	75	235	157	978	22,052
Other services	2,604	41,492	103,395	261	17,786	358	3,727	1,117	26,267	461	18,311	—46,596
Nature of business not allocable	(*)	(*)	(*)	—	—	—	—	—	—	(*)	(*)	(*)

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

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

Industry	Number of—		Business receipts[1]	All active partnerships								Net income
				Salaries and wages		Payments to partners		Interest paid		Depreciation		
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
All industries	661,134	2,823,089	113,023,141	223,246	10,136,622	82,509	1,813,991	327,086	3,362,985	507,911	3,682,012	22,431,931
Agriculture, forestry, and fishing	74,143	191,631	9,604,532	6,727	141,433	7,304	84,837	45,004	295,479	65,910	591,800	1,953,836
Farms	66,119	171,201	8,713,773	3,084	56,651	5,698	54,254	40,875	283,892	58,575	553,385	1,789,882
Field crop	29,211	75,523	3,391,397	936	19,614	1,906	18,199	18,147	136,497	25,476	274,614	905,983
Fruit, tree nut, and vegetable	6,412	20,907	1,093,958	189	14,767	1,200	11,383	3,871	28,594	5,696	57,738	241,275
Livestock	29,118	71,231	3,994,936	1,483	13,829	2,142	20,404	18,116	117,269	26,313	212,238	594,432
Other	1,378	3,540	233,482	476	8,441	450	4,268	741	1,532	1,090	8,795	48,192
Agricultural services, forestry, and fishing	8,024	20,430	890,759	3,643	84,782	1,606	30,583	4,129	11,587	7,335	38,415	163,954
Mining	8,475	143,334	3,345,879	2,055	93,537	607	11,023	1,795	49,930	6,271	183,684	1,289,923
Oil and gas extraction	7,214	139,677	2,186,479	1,452	43,599	503	7,083	1,191	41,183	5,184	112,031	1,027,239
Other mining	1,261	3,657	1,159,400	603	49,938	104	3,940	604	8,747	1,087	71,653	262,684 >
Construction	45,076	98,763	9,394,089	17,712	373,978	7,121	128,935	22,463	100,917	33,595	165,479	1,245,240
General contractors	15,578	35,316	6,365,843	5,173	124,919	2,503	50,716	8,583	79,129	10,683	88,346	662,080
Special trade contractors	29,431	63,313	3,026,989	12,539	249,059	4,618	78,219	13,813	21,775	22,912	77,133	583,101
Plumbing, heating, and air conditioning	3,962	8,670	552,734	1,673	37,285	814	14,334	1,762	2,763	3,121	8,768	79,980
Painting, paper hanging, and decorating	3,960	8,237	241,602	1,525	23,808	530	6,894	1,237	1,252	2,938	4,297	63,396
Masonry, stonework, tile setting, and plastering	4,027	8,448	399,244	2,258	51,931	(*)	(*)	1,823	2,168	3,264	9,046	89,437
Contractors, not elsewhere classified	17,482	37,958	1,833,409	7,083	136,035	2,853	50,142	8,991	15,592	13,589	55,022	350,288
Contractors not allocable	(*)	(*)	(*)	—	—	—	—	(*)	(*)	—	—	(*)
Manufacturing	20,479	50,286	5,443,038	7,440	325,663	4,378	88,908	10,272	42,212	16,490	143,492	799,954
Lumber and wood products, except furniture	3,653	8,333	574,830	1,525	42,889	769	13,580	1,926	6,944	3,174	26,920	73,175
Printing, publishing, and allied industries	3,429	8,659	442,200	1,154	64,984	854	12,101	1,347	2,889	2,404	10,102	81,753
Machinery, except electrical	1,746	3,861	367,375	608	25,937	347	9,656	911	2,134	1,429	8,312	84,726
Other manufacturing industries	11,651	29,433	4,058,633	4,153	191,853	2,408	53,571	6,088	30,245	9,483	98,158	560,300
Transportation, communication, electric, gas, and sanitary services	11,053	34,194	1,896,448	5,538	200,233	1,504	16,597	6,397	41,133	9,633	108,702	299,295
Transportation	9,258	22,826	1,476,773	4,573	158,255	1,307	13,792	5,713	31,834	8,374	76,629	225,921
Trucking and warehousing	6,237	14,508	888,450	2,980	111,385	922	10,009	4,249	25,714	5,602	61,839	109,125
Other transportation	3,021	8,318	588,323	1,593	46,870	385	3,783	1,464	6,120	2,772	14,790	116,796
Communication, electric, gas, and sanitary services	1,795	11,368	419,675	965	41,978	197	2,805	684	9,299	1,259	32,073	73,374
Wholesale and retail trade	137,175	317,533	40,102,618	60,218	2,313,744	29,113	417,035	68,496	192,362	112,953	361,858	3,022,727
Wholesale trade	22,459	55,608	14,698,557	10,898	521,958	4,941	106,120	11,343	56,595	16,739	102,414	904,178
Retail trade	114,609	261,700	25,378,927	69,290	1,789,869	24,159	310,330	57,123	135,644	96,173	259,291	2,115,666
Building materials, hardware, garden supply, and mobile home dealers	7,083	17,860	1,856,524	4,614	128,083	2,097	34,329	4,212	13,920	6,128	21,712	184,391
General merchandise stores	2,490	5,997	928,522	1,530	74,894	496	7,398	1,199	3,430	2,178	8,839	90, 075
Food stores	16,806	37,307	5,541,397	9,484	316,496	3,316	40,253	7,889	16,285	14,764	42,878	301,117
Grocery stores	12,075	26,888	4,504,890	6,699	239,576	2,351	29,827	5,821	13,523	10,674	32,367	225,628
Other food stores	4,731	10,419	936,507	2,785	76,920	965	10,426	2,068	2,762	4,090	10,511	75,489
Automotive dealers and service stations	22,038	47,544	6,616,517	13,973	293,223	4,120	54,113	12,168	36,499	18,960	42,240	404,026
Motor vehicle dealers	4,628	10,463	2,653,797	2,483	97,363	1,518	22,915	3,036	23,686	3,581	12,103	103,329
Gasoline service stations	13,425	28,463	3,173,333	9,093	138,211	1,825	22,508	6,731	6,952	12,159	22,927	219,567
Other automotive dealers	3,985	8,618	789,387	2,397	57,649	777	8,690	2,401	5,861	3,220	7,210	81,130
Apparel and accessory stores	8,337	19,362	1,207,135	5,622	107,549	1,919	23,258	4,020	6,404	6,166	11,070	150,315
Furniture and home furnishings stores	7,702	16,850	1,524,592	4,590	104,107	1,560	23,242	4,257	9,555	6,570	13,737	153,318
Eating places	16,164	41,170	2,707,140	11,003	395,187	3,240	40,719	7,823	19,781	13,723	52,857	285,596
Drinking places	6,268	13,600	491,660	4,033	54,610	1,223	12,516	3,090	6,071	5,581	12,133	65,622
Liquor stores	3,215	7,128	894,832	2,485	39,134	1,135	11,997	1,922	4,789	2,952	7,213	63,656
Other retail trade	24,506	54,882	3,610,608	11,956	276,586	5,053	62,505	10,543	18,910	19,151	46,612	417,550
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	225,986	1,546,274	17,143,732	26,119	907,933	10,585	227,582	112,627	2,337,860	150,733	1,438,161	4,719,186
Finance	58,266	879,044	4,822,825	1,652	400,535	1,943	123,545	14,973	402,301	6,571	32,831	1,936,254
Banking, and credit agencies other than banks	1,506	7,585	164,751	389	29,036	356	4,804	651	23,227	406	2,431	44,050
Security, commodity brokers, and services	1,506	14,650	2,588,660	427	358,979	222	103,819	317	294,270	474	8,666	286,568
Holding and investment companies	55,254	856,809	2,069,414	836	12,520	1,385	14,922	14,005	144,804	5,691	21,734	1,605,636
Insurance agents, brokers, and service	5,792	15,697	1,199,812	3,633	111,157	1,757	38,765	1,757	4,773	3,660	7,272	267,767
Real estate	161,928	651,533	11,121,095	20,834	396,241	6,885	65,272	95,897	1,930,786	140,502	1,398,058	2,515,165
Operators and lessors of buildings	130,461	522,063	8,802,445	15,947	310,063	4,913	34,160	83,696	1,797,782	121,793	1,351,531	1,909,337
Lessors, other than buildings	19,507	88,229	431,675	1,933	5,168	418	2,010	5,270	29,580	12,968	26,448	222,207
Real estate agents, brokers, and managers	6,634	20,089	773,832	2,246	57,195	952	19,451	3,332	34,488	4,085	13,780	172,353
Other real estate	5,326	21,152	1,113,143	708	23,815	602	9,651	3,599	68,936	1,656	6,299	211,268
Services	138,510	440,399	26,081,204	77,419	5,779,678	21,828	639,005	60,005	302,966	112,223	688,434	9,100,813
Hotels and other lodging places	6,894	25,817	1,345,580	4,243	205,243	1,056	16,831	5,191	97,649	6,352	103,125	227,597
Motels, motor hotels, and tourist courts	3,027	13,121	682,243	2,271	109,133	664	9,908	2,526	56,047	2,867	60,507	104,727
Other lodging places	3,867	12,696	663,337	1,972	96,110	392	6,923	2,665	41,602	3,485	42,618	122,870
Personal services	17,183	37,697	973,506	7,810	156,801	3,381	42,524	7,200	9,852	15,201	39,265	233,090
Laundries, dry cleaning and garment services	5,866	12,984	358,148	2,511	54,134	883	7,276	2,611	5,562	5,264	19,325	64,490
Beauty shops	5,557	11,926	198,791	2,993	55,466	1,403	11,717	1,989	849	5,021	4,643	45,655
Barber shops	1,969	4,138	72,650	611	12,198	(*)	(*)	801	448	1,634	1,586	28,070
Other personal services	3,791	8,649	343,917	1,695	35,003	664	14,884	1,799	2,993	3,282	13,711	94,875
Business services	18,337	49,996	1,585,402	5,472	176,784	2,175	40,363	8,578	56,678	14,531	188,586	432,223
Automobile repair and services	15,334	33,493	1,212,526	6,114	112,849	2,009	22,701	6,628	14,052	12,520	47,980	233,464
Automobile repair shops	12,332	26,140	931,468	4,997	66,833	1,554	19,505	4,851	5,329	10,040	16,811	191,943
General automobile repair shops	6,547	14,022	459,830	2,358	30,510	721	8,102	2,114	2,555	5,326	8,170	91,799
Other automobile repair	5,785	12,118	471,638	2,639	36,323	833	11,403	2,737	2,774	4,714	8,641	100,144
Automobile parking and other services	3,002	7,353	281,058	1,117	26,016	455	3,196	1,777	8,723	2,480	31,169	41,521
Miscellaneous repair services	7,998	17,306	468,971	2,468	40,687	1,583	19,620	3,705	3,273	6,385	11,639	107,834
Amusement and recreation services, including motion pictures	7,379	43,768	1,140,669	2,850	174,129	1,167	13,682	2,705	23,115	5,772	64,771	235,561
Medical and health services	15,294	52,699	4,948,096	12,354	1,030,099	1,904	152,321	5,814	31,724	12,287	55,268	2,003,139
Offices of physicians	8,906	35,383	3,253,730	7,325	628,363	856	123,928	2,721	7,583	6,811	22,194	1,563,597
Other medical and health services	6,388	17,316	1,694,366	5,029	401,736	1,048	28,393	3,093	24,141	5,476	33,074	439,541
Legal services	23,835	89,379	7,921,863	21,421	1,762,721	3,297	204,888	9,896	23,454	20,945	97,493	3,982,282
Engineering and architectural services	4,667	12,174	1,487,284	2,697	381,857	965	45,892	1,875	6,612	3,487	14,905	290,442
Accounting, auditing, and bookkeeping services	9,283	35,885	4,140,135	7,746	1,620,930	2,791	266,241	4,888	22,978	8,197	50,287	1,143,270
Certified public accountants	6,879	29,592	3,927,387	6,212	1,557,401	2,294	252,454	3,917	21,579	6,137	46,497	1,077,795
Other accounting, auditing, and bookkeeping services	2,404	6,293	212,748	1,534	63,529	497	13,787	971	1,399	2,060	3,790	65,475
Other services	12,306	42,185	857,172	4,244	117,578	1,520	13,942	3,525	13,579	6,546	15,115	211,912
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.7—Receipts, Payments to Partners, and Net Income, 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											
	Number of—		Business receipts[1]	Salaries and wages		Payments to partners		Interest paid		Depreciation		Net income
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
All industries	**444,955**	**889,910**	**59,659,195**	**163,290**	**3,871,773**	**54,254**	**709,680**	**224,345**	**1,258,901**	**357,905**	**1,820,208**	**10,050,563**
Agriculture, forestry, and fishing	**54,305**	**108,610**	**6,371,957**	**5,269**	**95,155**	**4,641**	**53,560**	**33,643**	**201,428**	**48,487**	**395,993**	**1,277,684**
Farms	47,512	95,024	5,757,589	2,304	28,312	3,274	30,425	30,080	192,513	42,214	367,146	1,158,504
Field crop	20,005	40,010	2,254,507	632	10,836	905	8,328	13,196	93,613	17,436	181,569	571,989
Fruit, tree nut, and vegetable	4,071	8,142	598,628	(*)	(*)	646	6,422	2,816	15,908	3,594	35,730	137,860
Livestock	22,256	44,512	2,754,156	1,104	6,546	1,308	12,465	13,491	82,012	20,207	145,507	412,028
Other	1,180	2,360	150,298	447	5,503	(*)	(*)	577	980	977	4,340	36,627
Agricultural services, forestry, and fishing	6,793	13,586	614,368	2,965	66,843	1,367	23,135	3,563	8,915	6,273	28,847	119,180
Mining	**3,325**	**6,650**	**1,363,262**	**1,203**	**40,982**	**235**	**4,066**	**1,178**	**9,584**	**2,674**	**65,151**	**484,522**
Oil and gas extraction	2,511	5,022	710,325	764	17,261	196	2,459	845	5,876	1,894	25,771	310,695
Other mining	814	1,628	652,937	439	23,721	39	1,607	333	3,708	780	39,380	173,827
Construction	**39,312**	**78,624**	**6,521,429**	**15,494**	**301,496**	**5,442**	**80,571**	**19,103**	**62,230**	**29,567**	**117,024**	**942,327**
General contractors	13,260	26,520	4,054,102	4,446	86,494	1,766	29,278	7,077	45,118	9,328	56,030	453,502
Special trade contractors	25,985	51,970	2,466,070	11,048	215,002	3,676	51,293	11,959	17,099	20,239	60,994	488,766
Plumbing, heating, and air conditioning	3,612	7,224	461,945	1,383	31,422	727	9,944	1,589	2,544	2,847	7,390	65,954
Painting, paper hanging, and decorating	3,643	7,286	207,880	1,427	21,445	440	5,356	1,066	1,044	2,688	3,705	57,995
Masonry, stonework, tile setting, and plastering	3,652	7,304	350,922	2,179	50,108	(*)	(*)	1,659	1,948	3,032	8,064	75,163
Contractors, not elsewhere classified	15,078	30,156	1,445,323	8,059	112,027	2,097	29,162	7,645	11,563	11,672	41,835	289,654
Contractors not allocable	(*)	(*)	(*)	—	—	—	—	(*)	(*)	—	—	(*)
Manufacturing	**16,711**	**33,422**	**3,306,743**	**5,637**	**197,049**	**2,730**	**35,911**	**8,233**	**28,817**	**13,115**	**107,058**	**551,196**
Lumber and wood products, except furniture	2,984	5,968	383,970	1,203	33,515	440	3,719	1,502	4,987	2,572	19,727	53,874
Printing, publishing, and allied industries	2,710	5,420	289,058	901	45,790	556	7,559	1,085	1,951	1,830	6,186	56,624
Machinery, except electrical	1,584	3,168	193,069	503	18,484	276	6,456	807	1,704	1,284	6,241	46,862
Other manufacturing industries	9,439	18,866	2,440,646	3,030	99,260	1,458	18,177	4,839	20,175	7,429	74,904	393,836
Transportation, communication, electric, gas, and sanitary services	**8,641**	**17,282**	**1,278,767**	**4,584**	**138,457**	**1,164**	**10,598**	**5,305**	**24,645**	**7,904**	**79,865**	**201,093**
Transportation	7,477	14,954	936,632	4,173	113,275	1,006	8,715	4,680	17,615	6,809	54,101	140,216
Trucking and warehousing	5,115	10,230	567,140	2,689	78,482	686	5,891	3,595	14,850	4,617	46,176	78,035
Other transportation	2,362	4,724	369,492	1,484	34,793	320	2,824	1,085	2,765	2,192	7,925	62,181
Communication, electric, gas, and sanitary services	1,164	2,328	342,135	411	25,182	(*)	(*)	625	7,030	1,095	25,764	60,877
Wholesale and retail trade	**115,655**	**231,310**	**26,416,193**	**66,782**	**1,527,689**	**22,104**	**261,930**	**57,385**	**128,913**	**95,192**	**252,059**	**2,123,456**
Wholesale trade	17,636	35,272	8,072,127	8,245	293,368	3,002	47,493	8,741	30,326	13,218	61,075	566,782
Retail trade	97,923	195,846	18,326,244	58,518	1,233,175	19,100	214,343	48,625	98,535	81,944	190,880	1,554,051
Building materials, hardware, garden supply, and mobile home dealers	5,193	10,386	1,124,257	3,081	68,681	1,461	20,355	3,206	9,545	4,557	12,836	113,258
General merchandise stores	2,072	4,144	650,961	1,203	51,073	209	3,171	1,021	2,169	1,769	6,099	70,155
Food stores	14,735	29,470	4,010,903	8,161	205,836	2,740	28,226	6,961	12,140	12,848	32,242	228,041
Grocery stores	10,611	21,222	3,336,031	5,831	156,079	1,992	22,129	5,200	10,159	9,289	24,813	170,878
Other food stores	4,124	8,248	674,872	2,330	49,757	748	6,097	1,761	1,981	3,559	7,429	57,163
Automotive dealers and service stations	19,638	39,276	5,183,421	12,251	223,116	3,323	38,035	10,546	26,344	16,679	32,104	339,691
Motor vehicle dealers	3,866	7,732	1,796,444	1,945	58,338	1,178	14,684	2,545	16,154	2,889	7,162	77,744
Gasoline service stations	12,347	24,694	2,774,457	8,338	121,248	1,632	18,487	5,992	5,590	11,130	19,072	195,471
Other automotive dealers	3,425	6,850	612,520	1,968	43,530	513	4,864	2,009	4,600	2,660	5,850	66,476
Apparel and accessory stores	7,220	14,440	827,232	4,758	67,883	1,493	14,576	3,571	5,453	5,312	8,441	105,144
Furniture and home furnishings stores	6,758	13,516	947,466	4,042	61,822	1,274	16,138	3,637	5,960	5,653	10,171	112,585
Eating places	13,105	26,210	1,731,728	9,317	278,616	2,547	28,278	6,549	12,151	11,211	36,756	181,251
Drinking places	5,616	11,232	413,184	3,464	41,231	987	8,259	2,758	5,524	5,005	9,744	56,345
Liquor stores	2,773	5,546	711,795	2,052	29,829	965	9,682	1,708	4,123	2,528	5,651	50,741
Other retail trade	20,813	41,626	2,725,297	10,189	205,088	4,101	47,623	8,668	15,126	16,382	36,836	296,840
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**106,105**	**212,210**	**5,139,341**	**11,810**	**183,256**	**4,342**	**50,279**	**56,697**	**669,621**	**79,782**	**481,333**	**1,544,968**
Finance	18,397	36,794	677,199	486	7,262	406	3,581	5,659	48,053	3,358	10,730	482,567
Banking, and credit agencies other than banks	570	1,140	62,438	137	3,277	(*)	(*)	289	6,187	143	872	19,768
Security, commodity brokers, and services	416	832	26,154	(*)	(*)	(*)	(*)	51	197	120	215	15,460
Holding and investment companies	17,411	34,822	588,607	316	2,121	320	2,445	5,319	41,669	3,095	9,643	447,339
Insurance agents, brokers, and service	4,176	8,352	416,236	2,547	47,244	1,191	17,222	1,189	2,868	2,648	4,452	113,385
Real estate	83,532	167,064	4,045,906	8,777	128,750	2,745	29,476	49,849	618,700	73,776	466,151	949,016
Operators and lessors of buildings	68,414	136,828	2,839,030	5,630	78,361	1,755	12,097	43,391	556,014	63,910	442,874	661,966
Lessors, other than buildings	7,576	15,152	169,804	1,027	1,690	(*)	(*)	2,186	11,263	5,772	12,464	83,198
Real estate agents, brokers, and managers	4,627	9,254	438,442	1,837	41,180	626	11,759	2,355	16,073	3,263	8,367	97,084
Other real estate	2,915	5,830	598,630	283	7,519	304	5,155	1,917	35,350	831	2,446	106,768
Services	**100,731**	**201,462**	**9,248,783**	**52,493**	**1,387,266**	**13,507**	**212,696**	**42,774**	**133,537**	**81,148**	**321,537**	**2,924,531**
Hotels and other lodging places	4,863	9,726	703,635	2,618	92,819	642	8,331	3,522	40,084	4,435	43,720	129,249
Motels, motor hotels, and tourist courts	1,959	3,918	273,740	1,352	32,189	358	4,540	1,563	20,348	1,836	22,725	47,087
Other lodging places	2,904	5,808	429,895	1,266	60,630	284	3,791	1,959	19,736	2,599	20,995	82,162
Personal services	15,216	30,432	737,348	6,743	125,014	2,722	27,420	6,271	7,668	13,385	31,107	179,891
Laundries, dry cleaning and garment services	5,027	10,054	263,757	2,050	38,000	662	5,250	2,212	4,004	4,492	15,141	49,320
Beauty shops	5,348	10,696	189,515	2,859	54,403	1,403	11,717	1,989	849	4,879	4,590	41,538
Barber shops	1,769	3,538	61,587	(*)	(*)	(*)	(*)	(*)	(*)	1,434	1,316	22,924
Other personal services	3,072	6,144	222,489	1,289	21,558	312	3,023	1,469	2,554	2,580	10,060	66,109
Business services	13,760	27,520	933,691	4,588	88,807	1,470	23,416	5,977	25,844	10,984	95,607	262,837
Automobile repair and services	13,284	26,568	991,928	5,245	89,777	1,625	17,305	5,701	10,271	10,897	30,736	192,514
Automobile repair shops	11,136	22,272	820,920	4,494	78,157	1,351	15,508	4,377	4,646	9,046	15,103	167,856
General automobile repair shops	5,798	11,596	405,079	1,969	27,532	611	6,659	1,928	2,367	4,711	7,490	78,411
Other automobile repair	5,338	10,676	415,841	2,525	50,625	740	8,849	2,449	2,279	4,335	7,613	89,445
Automobile parking and other services	2,148	4,296	171,008	751	(1,620	274	1,797	1,324	5,625	1,851	15,633	24,658
Miscellaneous repair services	6,849	13,698	375,964	2,076	29,084	1,337	15,161	3,157	2,821	5,436	9,811	84,517
Amusement and recreation services, including motion pictures	4,407	8,814	558,597	1,757	74,028	438	4,518	1,713	7,977	3,796	34,712	106,456
Medical and health services	10,307	20,614	1,736,858	8,108	290,010	1,088	37,521	3,956	13,221	8,359	26,650	795,001
Offices of physicians	5,185	10,370	951,453	4,146	129,430	414	22,959	1,513	3,815	3,890	8,503	539,823
Other medical and health services	5,122	10,244	785,405	3,962	160,580	674	14,562	2,443	9,406	4,469	18,147	255,178
Legal services	12,775	25,550	1,441,108	11,158	235,005	1,406	33,075	5,317	8,043	10,616	21,305	708,391
Engineering and architectural services	3,216	6,432	438,421	1,979	90,965	416	12,401	1,287	2,347	2,549	6,467	110,865
Accounting, auditing, and bookkeeping services	5,877	11,754	645,138	4,662	176,813	1,087	22,415	2,963	4,990	5,004	10,548	223,766
Certified public accountants	3,984	7,968	526,113	3,505	140,043	977	20,953	2,152	4,203	3,446	8,424	189,247
Other accounting, auditing, and bookkeeping services	1,893	3,786	119,025	1,157	36,770	(*)	(*)	811	787	1,558	2,124	34,519
Other services	10,177	20,354	686,095	3,559	94,944	1,276	11,133	2,910	10,251	5,687	10,874	131,044
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.7—Receipts, Payments to Partners, and Net Income, 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 3 partners												
	Number of—		Business receipts[1]	Salaries and wages		Payments to partners		Interest paid		Depreciation		Net income
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
All industries	**99,273**	**297,819**	**16,803,933**	**31,065**	**1,159,736**	**14,872**	**308,066**	**51,862**	**548,825**	**78,153**	**626,396**	**3,097,409**
Agriculture, forestry, and fishing	**12,699**	**38,097**	**2,052,950**	**940**	**17,949**	**1,793**	**16,719**	**7,651**	**61,874**	**11,634**	**132,549**	**387,665**
Farms	11,810	35,430	1,923,393	477	11,922	1,654	14,418	7,306	60,379	10,829	128,077	363,437
Field crop	5,434	16,302	732,318	87	2,154	518	5,344	3,446	30,542	5,217	65,694	192,783
Fruit, tree nut, and vegetable	1,380	4,140	276,412	(*)	(*)	459	2,627	515	5,997	1,160	13,185	46,180
Livestock	4,917	14,751	853,673	339	4,677	643	5,683	3,283	23,693	4,374	45,890	116,776
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	889	2,667	129,557	463	6,027	139	2,301	345	1,495	805	4,472	24,228
Mining	**1,197**	**3,591**	**582,039**	**225**	**25,829**	**52**	**1,465**	**219**	**25,050**	**813**	**47,602**	**144,731**
Oil and gas extraction	924	2,772	294,806	116	8,183	(*)	(*)	74	22,819	636	31,994	91,385
Other mining	273	819	287,233	109	17,646	26	796	145	2,231	177	15,608	53,346
Construction	**4,525**	**13,575**	**1,671,619**	**1,840**	**47,131**	**1,311**	**34,658**	**2,680**	**14,956**	**3,298**	**28,163**	**181,610**
General contractors	1,519	4,557	1,309,764	535	22,800	471	12,782	1,091	11,439	1,056	15,770	112,191
Special trade contractors	3,006	9,018	361,855	1,305	24,331	840	21,876	1,589	3,517	2,242	12,393	69,419
Plumbing, heating, and air conditioning	299	897	58,027	259	4,139	(*)	(*)	130	98	223	1,093	11,953
Painting, paper hanging, and decorating	317	951	33,722	(*)	(*)	(*)	(*)	(*)	(*)	250	592	5,401
Masonry, stonework, tile setting, and plastering	365	1,095	38,234	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	12,728
Contractors, not elsewhere classified	2,025	6,075	231,872	870	16,311	701	18,900	1,134	3,134	1,538	9,819	39,337
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	**2,503**	**7,509**	**737,335**	**1,021**	**45,733**	**975**	**29,452**	**1,223**	**5,190**	**2,263**	**15,142**	**89,498**
Lumber and wood products, except furniture	415	1,245	81,254	225	5,975	247	7,521	210	989	348	3,337	8,157
Printing, publishing, and allied industries	437	1,311	48,540	76	3,909	91	1,699	138	482	359	1,323	6,851
Machinery, except electrical	109	327	54,219	57	2,341	(*)	(*)	73	411	101	1,154	13,119
Other manufacturing industries	1,542	4,626	553,322	663	33,508	586	18,092	802	3,308	1,455	9,328	61,371
Transportation, communication, electric, gas, and sanitary services	**1,076**	**3,228**	**214,949**	**318**	**28,294**	**117**	**3,951**	**802**	**7,535**	**1,006**	**13,474**	**30,900**
Transportation	1,056	3,168	193,261	298	23,610	107	3,231	792	7,472	986	12,608	27,826
Trucking and warehousing	658	1,974	141,266	241	16,790	68	2,749	476	6,857	656	10,349	19,644
Other transportation	398	1,194	51,995	57	6,820	(*)	(*)	316	615	330	2,259	8,182
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**14,341**	**43,023**	**6,036,545**	**9,116**	**370,564**	**4,360**	**76,934**	**7,961**	**28,128**	**12,173**	**51,817**	**431,604**
Wholesale trade	3,332	9,996	2,318,860	1,578	87,474	1,201	23,136	1,720	8,912	2,314	17,446	141,720
Retail trade	10,998	32,994	3,712,373	7,527	282,319	3,148	53,307	6,230	19,145	9,848	34,322	289,624
Building materials, hardware, garden supply, and mobile home dealers	1,111	3,333	330,412	936	21,212	316	8,281	739	2,278	960	3,446	33,123
General merchandise stores	228	684	130,016	224	10,532	138	1,994	135	820	219	1,131	10,362
Food stores	1,399	4,197	990,796	891	68,229	285	5,688	555	2,743	1,312	6,161	44,606
Grocery stores	1,032	3,096	837,130	533	52,660	176	3,707	348	2,275	954	4,659	32,522
Other food stores	367	1,101	153,666	358	15,569	(*)	(*)	207	468	358	1,502	12,084
Automotive dealers and service stations	1,955	5,865	864,771	1,429	42,981	599	10,519	1,390	5,468	1,926	5,718	43,263
Motor vehicle dealers	541	1,623	436,206	394	18,552	234	4,184	367	3,672	539	2,029	15,486
Gasoline service stations	929	2,787	288,232	663	12,999	156	2,919	677	832	902	2,617	16,271
Other automotive dealers	485	1,455	140,333	372	11,430	209	3,416	346	964	485	1,072	11,506
Apparel and accessory stores	687	2,061	207,329	618	22,559	300	4,572	386	681	600	1,580	23,825
Furniture and home furnishings stores	788	2,364	198,667	422	11,352	216	3,637	466	857	771	1,460	22,001
Eating places	1,526	4,578	340,263	1,152	50,493	401	4,919	771	3,182	1,401	5,881	34,714
Drinking places	417	1,251	55,871	400	9,347	(*)	(*)	(*)	(*)	408	1,690	6,637
Liquor stores	242	726	121,901	233	6,180	109	1,463	151	430	224	911	7,799
Other retail trade	2,645	7,935	472,347	1,222	39,434	624	8,556	1,370	2,288	2,027	6,344	63,294
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**42,646**	**127,938**	**2,229,010**	**5,127**	**78,485**	**2,259**	**26,914**	**22,084**	**369,156**	**29,868**	**243,279**	**590,478**
Finance	9,386	28,158	255,525	327	5,854	231	3,688	3,480	36,285	1,115	5,387	112,033
Banking, and credit agencies other than banks	185	555	11,000	(*)	(*)	(*)	(*)	109	4,235	(*)	(*)	4,702
Security, commodity brokers, and services	364	1,092	28,984	187	4,914	(*)	(*)	70	1,265	(*)	(*)	15,294
Holding and investment companies	8,837	26,511	215,541	(*)	(*)	193	2,516	3,301	30,785	915	4,636	82,037
Insurance agents, brokers, and service	964	2,892	108,355	593	15,730	394	10,241	361	474	653	1,068	29,516
Real estate	32,296	98,888	1,865,130	4,207	56,901	1,634	12,985	18,243	332,397	28,100	236,824	448,929
Operators and lessors of buildings	25,829	77,487	1,423,958	3,279	41,202	1,254	7,317	15,651	304,225	24,152	225,583	333,632
Lessors, other than buildings	4,362	13,086	93,428	457	2,309	(*)	(*)	1,325	9,432	3,087	4,893	41,750
Real estate agents, brokers, and managers	1,043	3,129	163,249	217	8,433	98	3,936	529	9,009	367	4,063	28,825
Other real estate	1,062	3,186	184,495	254	4,957	(*)	(*)	738	9,731	494	2,185	44,722
Services	**20,286**	**60,858**	**3,279,486**	**12,478**	**545,751**	**4,005**	**117,973**	**9,242**	**36,936**	**17,098**	**94,370**	**1,240,923**
Hotels and other lodging places	914	2,742	162,407	744	27,042	145	3,274	726	10,694	897	13,405	24,167
Motels, motor hotels, and tourist courts	475	1,425	114,224	400	19,437	126	2,387	438	7,398	458	9,761	16,433
Other lodging places	439	1,317	48,183	344	7,605	(*)	(*)	288	3,296	439	3,644	7,734
Personal services	1,357	4,071	129,645	669	15,074	354	8,765	744	1,930	1,282	4,752	29,458
Laundries, dry cleaning and garment services	531	1,593	39,518	(*)	(*)	(*)	(*)	(*)	(*)	464	2,243	6,258
Beauty shops	(*)	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	551	1,553	77,800	316	8,794	212	7,364	231	311	543	2,216	17,877
Business services	2,778	8,334	233,104	651	24,801	651	7,595	1,590	7,005	2,347	28,512	61,042
Automobile repair and services	1,673	5,019	106,148	663	8,532	284	2,828	668	1,543	1,273	8,130	21,148
Automobile repair shops	980	2,940	63,956	354	3,745	(*)	(*)	352	520	780	1,301	14,601
General automobile repair shops	579	1,737	25,039	(*)	(*)	(*)	(*)	(*)	(*)	445	461	6,120
Other automobile repair	401	1,203	38,917	(*)	(*)	(*)	(*)	(*)	(*)	335	840	8,481
Automobile parking and other services	693	2,079	42,192	309	4,787	(*)	(*)	316	1,023	493	6,829	6,547
Miscellaneous repair services	1,045	3,135	74,863	354	8,077	(*)	(*)	529	368	845	1,094	19,450
Amusement and recreation services, including motion pictures	1,303	3,909	120,405	435	12,187	396	2,627	504	2,371	1,006	7,390	26,829
Medical and health services	2,890	8,670	858,903	2,416	154,100	480	20,054	1,011	4,656	2,427	10,327	382,308
Offices of physicians	2,033	6,099	558,185	1,712	83,570	217	12,077	586	881	1,748	4,968	314,530
Other medical and health services	857	2,571	300,718	704	70,530	263	7,977	425	3,775	679	5,359	67,778
Legal services	5,290	15,870	995,450	4,730	171,519	592	30,767	2,119	3,877	4,783	12,047	507,186
Engineering and architectural services	853	2,559	240,775	361	34,695	217	12,059	379	1,071	572	2,183	53,535
Accounting, auditing, and bookkeeping services	1,293	3,879	288,274	1,200	85,541	841	26,318	660	1,968	1,267	4,519	94,118
Certified public accountants	955	2,865	258,013	929	76,347	320	20,274	584	1,641	929	3,792	87,831
Other accounting, auditing, and bookkeeping services	338	1,014	30,261	271	9,194	(*)	(*)	(*)	(*)	338	727	6,287
Other services	890	2,670	69,512	255	4,183	(*)	(*)	312	1,453	399	2,011	21,682
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 2.7—Receipts, Payments to Partners, and Net Income, 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												
	Number of—		Business receipts[1]	Salaries and wages		Payments to partners		Interest paid		Depreciation		Net income
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
All industries	40,981	163,924	7,586,611	10,629	638,344	5,579	136,476	19,647	305,290	29,554	292,606	1,633,127
Agriculture, forestry, and fishing	3,745	14,980	515,260	256	9,937	459	5,454	1,999	13,209	3,406	33,292	123,194
Farms	3,601	14,404	461,471	200	6,732	423	4,476	1,935	12,836	3,329	31,805	116,525
Field crop	1,803	7,212	179,334	(*)	(*)	(*)	(*)	841	7,011	1,652	14,454	54,670
Fruit, tree nut, and vegetable	453	1,812	87,075	(*)	(*)	(*)	(*)	141	1,127	436	4,143	24,356
Livestock	1,268	5,072	178,061	(*)	(*)	(*)	(*)	876	4,499	1,231	12,602	34,783
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	144	576	53,789	56	3,205	(*)	(*)	64	373	77	1,487	6,669
Mining	444	1,776	235,182	87	9,440	27	868	122	1,825	321	14,181	58,021
Oil and gas extraction	319	1,276	150,985	49	4,498	(*)	(*)	20	1,148	222	7,197	42,253
Other mining	125	500	84,197	38	4,942	(*)	(*)	102	677	99	6,984	15,768
Construction	756	3,024	578,872	151	7,042	260	6,850	285	9,306	463	7,361	65,896
General contractors	467	1,868	498,819	102	3,901	223	5,695	149	8,905	183	5,455	52,209
Special trade contractors	289	1,156	80,053	49	3,141	(*)	(*)	136	401	280	1,906	13,687
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	—	—	—	—	—	—	—	—	—	—	—	—
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	—	—	—	—	(*)	(*)	—	—	(*)
Contractors, not elsewhere classified	266	1,064	60,434	(*)	(*)	(*)	(*)	113	281	266	1,766	11,832
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	680	2,720	357,215	388	15,358	362	9,377	593	3,148	676	7,311	40,006
Lumber and wood products, except furniture	204	816	50,008	(*)	(*)	(*)	(*)	185	424	204	1,994	6,321
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	337	1,348	271,795	219	9,818	181	6,200	277	2,410	333	4,443	29,184
Transportation, communication, electric, gas, and sanitary services	423	1,692	216,125	78	6,602	(*)	(*)	90	3,033	348	3,678	9,625
Transportation	382	1,528	197,823	39	2,745	(*)	(*)	(*)	(*)	305	3,003	7,109
Trucking and warehousing	263	1,052	111,400	(*)	(*)	(*)	(*)	(*)	(*)	195	1,417	4,244
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,903	15,612	2,277,318	2,338	125,279	1,553	30,877	1,845	11,220	3,048	19,127	149,153
Wholesale trade	633	2,532	1,112,660	451	39,939	305	10,561	420	4,488	509	7,895	62,103
Retail trade	3,270	13,080	1,164,658	1,887	85,340	1,248	20,316	1,425	6,732	2,539	11,232	87,050
Building materials, hardware, garden supply, and mobile home dealers	324	1,296	108,017	237	9,690	213	2,979	171	549	307	1,469	9,182
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	494	1,976	221,594	272	14,334	208	2,915	254	659	427	1,738	10,788
Grocery stores	283	1,132	148,169	204	8,309	110	1,369	171	389	283	790	6,973
Other food stores	211	844	73,425	68	6,025	(*)	(*)	(*)	(*)	144	948	3,815
Automotive dealers and service stations	334	1,336	277,983	212	12,442	148	3,388	152	2,178	257	1,902	9,470
Motor vehicle dealers	186	744	210,685	111	8,978	78	2,548	89	1,871	120	1,349	5,213
Gasoline service stations	84	336	37,276	(*)	(*)	(*)	(*)	(*)	(*)	73	289	2,307
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	137	548	41,033	(*)	(*)	61	1,838	(*)	(*)	(*)	(*)	4,572
Furniture and home furnishings stores	82	328	132,330	61	8,896	(*)	(*)	65	1,476	82	548	7,697
Eating places	563	2,252	161,394	266	20,083	108	2,386	265	1,128	350	2,497	16,941
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	189	756	52,443	189	2,672	(*)	(*)	(*)	(*)	189	540	4,822
Other retail trade	832	3,328	135,262	418	9,355	264	3,922	370	534	620	2,083	19,257
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	24,668	98,672	1,428,096	2,508	61,418	1,309	13,584	11,647	239,716	15,828	162,686	407,631
Finance	6,248	24,992	127,127	214	7,037	332	3,089	1,504	14,637	636	2,290	78,893
Banking, and credit agencies other than banks	429	1,716	20,605	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	8,666
Security, commodity brokers, and services	38	152	20,725	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	13,005
Holding and investment companies	5,781	23,124	85,797	(*)	(*)	219	1,822	1,351	12,589	466	2,028	57,222
Insurance agents, brokers, and service	452	1,808	52,118	318	6,760	(*)	(*)	(*)	(*)	175	455	21,449
Real estate	17,968	71,872	1,248,851	1,976	47,621	898	8,808	10,021	224,939	15,017	159,941	307,289
Operators and lessors of buildings	14,143	56,572	1,067,949	1,766	37,918	673	4,725	8,872	216,160	12,923	156,050	248,239
Lessors, other than buildings	2,959	11,836	53,222	(*)	(*)	—	—	710	2,042	1,804	3,327	35,006
Real estate agents, brokers, and managers	405	1,620	33,310	(*)	(*)	(*)	(*)	141	1,812	(*)	(*)	7,970
Other real estate	461	1,844	94,370	(*)	(*)	(*)	(*)	298	4,925	129	276	16,074
Services	6,362	25,448	1,978,543	4,823	403,268	1,573	68,938	3,066	23,833	5,466	44,970	779,601
Hotels and other lodging places	319	1,276	78,800	212	14,188	(*)	(*)	236	7,297	252	7,667	11,144
Motels, motor hotels, and tourist courts	121	484	45,890	103	9,404	(*)	(*)	121	3,791	121	4,518	6,815
Other lodging places	198	792	32,910	(*)	(*)	(*)	(*)	(*)	(*)	131	3,149	4,329
Personal services	356	1,424	56,291	289	9,337	(*)	(*)	(*)	(*)	356	2,253	13,895
Laundries, dry cleaning and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	—	—	—	—	—	—	—	—	—	—	—	—
Barber shops	—	—	—	—	—	—	—	—	—	—	—	—
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	751	3,004	124,959	151	14,857	(*)	(*)	489	4,731	533	11,627	28,700
Automobile repair and services	250	1,000	62,792	(*)	(*)	(*)	(*)	(*)	(*)	234	2,922	14,613
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	308	1,232	69,606	173	11,565	(*)	(*)	169	4,654	305	4,232	11,568
Medical and health services	856	3,424	432,413	772	74,152	72	7,571	344	2,431	665	3,918	221,197
Offices of physicians	705	2,820	324,934	634	53,744	(*)	(*)	273	662	541	2,263	185,504
Other medical and health services	151	604	107,479	138	20,408	(*)	(*)	71	1,769	124	1,655	35,693
Legal services	1,825	7,300	649,581	1,789	129,446	285	14,412	745	1,604	1,743	7,353	348,301
Engineering and architectural services	411	1,644	193,117	188	57,087	242	7,828	104	656	196	1,024	27,284
Accounting, auditing, and bookkeeping services	904	3,616	259,275	826	75,866	423	30,820	565	1,084	817	3,013	83,271
Certified public accountants	886	3,544	254,907	808	75,137	423	30,820	556	1,034	808	2,996	80,676
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)
Other services	297	1,188	40,157	272	6,908	(*)	(*)	(*)	(*)	280	844	18,238
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 2.7—Receipts, Payments to Partners, and Net Income, 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 5 or more partners												
	Number of—		Business receipts[1]	Salaries and wages		Payments to partners		Interest paid		Depreciation		Net income
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
All industries	75,925	1,471,436	28,973,402	18,262	4,466,769	7,804	659,769	31,232	1,249,969	42,299	942,802	7,650,832
Agriculture, forestry, and fishing	3,394	29,944	664,365	262	18,392	411	9,104	1,711	18,968	2,383	29,966	165,293
Farms	3,196	26,343	571,320	103	9,685	347	4,935	1,554	18,164	2,203	26,357	151,416
Field crop	1,969	11,999	225,038	(*)	(*)	276	3,439	664	5,331	1,171	12,897	86,541
Fruit, tree nut, and vegetable	508	6,813	131,643	(*)	(*)	(*)	(*)	399	5,562	506	4,680	32,879
Livestock	677	6,996	209,046	(*)	(*)	(*)	(*)	466	7,065	501	8,239	30,845
Other	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	198	3,601	93,045	159	8,707	64	4,169	157	804	180	3,609	13,877
Mining	3,509	131,317	1,165,396	540	17,286	293	4,624	276	13,471	2,463	56,750	602,649
Oil and gas extraction	3,460	130,607	1,030,363	523	13,657	275	3,793	252	11,340	2,432	47,069	582,906
Other mining	49	710	135,033	17	3,629	18	831	24	2,131	31	9,681	19,743
Construction	483	3,540	622,169	227	18,309	108	6,856	395	14,425	267	12,931	55,407
General contractors	332	2,371	503,158	90	11,724	43	2,961	266	13,667	116	11,091	44,178
Special trade contractors	151	1,169	119,011	137	6,585	65	3,895	129	758	151	1,840	11,229
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	—	—	—	—	—	—	—	—	—	—	—	—
Masonry, stonework, tile setting, and plastering	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	113	663	95,780	108	4,709	(*)	(*)	99	614	113	1,602	9,465
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	585	6,635	1,041,745	394	67,523	311	14,168	223	5,057	436	13,981	119,254
Lumber and wood products, except furniture	50	304	59,598	(*)	(*)	(*)	(*)	(*)	(*)	50	1,862	4,823
Printing, publishing, and allied industries	160	1,440	70,577	91	11,873	(*)	(*)	(*)	(*)	93	1,818	13,780
Machinery, except electrical	36	298	118,700	(*)	(*)	(*)	(*)	(*)	(*)	27	818	24,742
Other manufacturing industries	339	4,593	792,870	241	49,267	183	11,102	170	4,352	266	9,483	75,909
Transportation, communication, electric, gas, and sanitary services	913	11,992	186,607	558	26,880	166	1,520	200	5,920	377	11,685	57,677
Transportation	343	3,176	149,057	63	18,625	159	1,432	175	3,993	274	6,917	50,770
Trucking and warehousing	201	1,252	68,644	(*)	(*)	154	1,205	128	2,180	134	3,897	7,202
Other transportation	142	1,924	80,413	43	4,561	(*)	(*)	47	1,813	140	3,020	43,568
Communication, electric, gas, and sanitary services	570	8,816	37,550	495	8,255	(*)	(*)	(*)	(*)	103	4,768	6,907
Wholesale and retail trade	3,276	27,588	5,370,562	1,982	290,212	1,096	47,294	1,305	24,101	2,540	38,855	318,514
Wholesale trade	858	7,808	3,194,910	624	101,177	433	24,930	462	12,869	698	15,998	133,573
Retail trade	2,416	19,780	2,175,652	1,358	189,035	663	22,364	843	11,232	1,842	22,857	184,941
Building materials, hardware, garden supply, and mobile home dealers	455	2,845	293,838	360	28,500	107	2,714	96	1,548	304	3,961	28,828
General merchandise stores	75	709	124,016	64	11,682	45	1,269	26	365	75	1,346	6,960
Food stores	178	1,664	318,104	160	28,097	85	3,424	119	743	177	2,737	17,682
Grocery stores	149	1,438	283,560	131	22,528	73	2,622	102	700	148	2,105	15,255
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	111	1,067	290,342	81	14,684	50	2,171	80	2,509	98	2,516	11,602
Motor vehicle dealers	35	364	210,462	33	11,495	28	1,499	35	1,989	33	1,543	4,886
Gasoline service stations	65	646	73,368	37	2,639	(*)	(*)	(*)	(*)	54	949	5,518
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
Apparel and accessory stores	293	2,313	131,541	187	12,802	65	2,272	(*)	(*)	195	928	16,774
Furniture and home furnishings stores	74	642	246,129	65	22,037	45	2,412	69	1,262	64	1,558	11,035
Eating places	970	8,130	473,755	268	45,995	184	5,136	238	3,320	761	7,723	52,690
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	216	1,993	277,702	127	22,709	64	2,404	135	962	122	1,349	38,159
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	52,567	1,107,454	8,347,285	6,674	584,774	2,676	136,805	22,199	1,059,367	25,255	550,863	2,176,109
Finance	24,235	789,100	3,762,974	625	380,382	974	113,187	4,330	303,326	1,462	14,424	1,262,761
Banking, and credit agencies other than banks	322	4,174	70,708	84	20,880	156	2,989	112	11,637	75	1,237	10,914
Security, commodity brokers, and services	688	12,574	2,512,797	198	350,043	185	102,059	184	231,926	172	7,760	242,809
Holding and investment companies	23,225	772,352	1,179,469	343	9,459	633	8,139	4,034	59,761	1,215	5,427	1,009,038
Insurance agents, brokers, and service	200	2,645	623,103	175	41,423	94	9,615	85	1,291	184	1,297	103,417
Real estate	28,132	315,709	3,961,208	5,874	162,969	1,608	14,003	17,784	754,750	23,609	535,142	809,931
Operators and lessors of buildings	22,075	251,176	3,471,508	5,272	152,582	1,231	10,021	15,782	721,383	20,808	526,924	665,500
Lessors, other than buildings	4,610	48,155	115,221	365	1,151	193	959	1,049	6,843	2,305	5,764	62,253
Real estate agents, brokers, and managers	559	6,086	138,831	165	5,699	(*)	(*)	307	7,594	294	1,062	38,474
Other real estate	888	10,292	235,648	72	3,537	100	986	646	18,930	202	1,392	43,704
Services	11,131	152,631	11,574,392	7,625	3,443,393	2,743	439,398	4,923	108,660	8,511	227,557	4,155,758
Hotels and other lodging places	798	12,073	400,738	669	71,194	225	4,510	707	39,574	768	38,333	63,037
Motels, motor hotels, and tourist courts	472	7,294	248,389	416	48,103	155	2,405	404	24,510	452	23,503	34,392
Other lodging places	326	4,779	152,349	253	23,091	70	2,105	303	15,064	316	14,830	28,645
Personal services	254	1,770	50,222	(*)	(*)	(*)	(*)	(*)	(*)	178	1,153	9,846
Laundries, dry cleaning and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)
Barber shops	—	—	—	—	—	—	—	—	—	—	—	—
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	1,048	11,138	293,648	82	48,319	40	8,100	522	19,098	667	52,840	79,644
Automobile repair and services	127	906	51,658	74	7,286	(*)	(*)	105	1,450	116	6,192	5,189
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	90	694	40,607	(*)	(*)	(*)	(*)	(*)	(*)	81	6,061	4,358
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	1,361	29,813	392,061	485	76,349	246	5,566	319	8,113	665	18,437	90,708
Medical and health services	1,241	19,991	1,919,922	1,058	511,837	264	87,175	503	11,416	836	14,373	604,632
Offices of physicians	983	16,094	1,419,158	833	361,619	162	81,799	349	2,225	632	6,460	523,740
Other medical and health services	258	3,897	500,764	225	150,218	102	5,376	154	9,191	204	7,913	80,892
Legal services	3,945	40,659	4,835,724	3,744	1,226,751	1,014	126,634	1,715	9,930	3,803	56,788	2,418,404
Engineering and architectural services	187	1,539	614,971	169	199,110	90	13,604	105	2,538	170	5,231	98,758
Accounting, auditing, and bookkeeping services	1,209	16,636	2,947,448	1,058	1,282,710	640	186,688	700	14,936	1,109	32,207	742,115
Certified public accountants	1,054	15,215	2,888,354	970	1,265,874	574	180,407	625	14,701	954	31,285	720,041
Other accounting, auditing, and bookkeeping services	155	1,421	59,094	88	16,836	(*)	(*)	75	235	155	922	22,074
Other services	942	17,973	61,408	158	11,543	(*)	(*)	206	1,399	180	1,386	40,948
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 shown in the appropriate totals.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

Table 2.8—Receipts and Net Income for Selected Industries, by Year of Organization

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

Year of organization	Number of—Partnerships	Number of—Partners	Business receipts[1]	Net income (less deficit)
	All industrial divisions			
Total	**1,073,094**	**4,950,634**	**146,010,969**	**7,737,570**
Not shown	100,117	425,426	8,786,449	1,098,814
1919 and prior	1,206	10,456	2,394,140	539,367
1920—29	2,461	11,438	1,210,243	249,740
1930—39	6,503	24,799	2,607,913	456,357
1940—49	37,240	166,886	12,266,213	1,951,404
1950—59	89,171	402,706	19,818,914	3,484,377
1960—64	80,766	459,780	12,318,038	1,979,620
1965—69	151,813	774,856	23,289,706	2,507,062
1970	45,729	241,012	6,700,926	171,442
1971	63,293	311,633	8,385,206	66,337
1972	91,267	497,123	11,721,637	−566,093
1973	118,767	560,146	13,826,730	−1,158,066
1974	136,502	559,002	14,294,165	−1,087,982
1975	147,003	501,643	8,104,787	−1,957,914
1976[2]	1,256	3,528	285,722	3,105
	Agriculture, forestry, and fishing			
Total	**123,173**	**351,062**	**12,612,792**	**895,644**
Not shown	20,578	47,333	1,495,493	193,550
1919 and prior	(*)	(*)	(*)	(*)
1920—29	339	825	46,256	2,146
1930—39	1,261	3,375	234,726	15,544
1940—49	4,412	11,304	789,089	131,619
1950—59	11,596	30,421	2,013,865	248,687
1960—64	11,109	29,423	1,295,755	202,361
1965—69	15,976	40,047	1,790,897	141,128
1970	4,308	11,959	452,048	7,091
1971	6,662	18,399	726,642	28,373
1972	8,955	42,075	752,919	27,486
1973	13,124	40,453	1,231,652	2,010
1974	13,435	45,110	1,125,569	16,692
1975	11,283	30,064	654,098	−121,139
1976[2]	(*)	(*)	(*)	(*)
	Mining			
Total	**15,571**	**223,777**	**4,001,011**	**−499,956**
Not shown	1,575	13,022	97,719	3,186
1919 and prior	—	—	—	—
1920—29	(*)	(*)	(*)	(*)
1930—39	384	3,990	42,527	20,031
1940—49	605	6,071	296,241	58,688
1950—59	1,954	15,579	448,087	109,875
1960—64	895	7,539	181,483	−18,437
1965—69	1,589	22,857	960,463	318,189
1970	550	10,345	313,609	−3,448
1971	692	15,762	396,261	182,300
1972	832	30,405	328,363	18,044
1973	1,472	42,672	428,968	−168,638
1974	2,172	29,380	354,315	−394,715
1975	2,839	26,113	141,937	−631,412
1976[2]	—	—	—	—
	Construction			
Total	**60,784**	**135,463**	**12,347,998**	**794,397**
Not shown	5,923	12,752	518,639	67,470
1919 and prior	(*)	(*)	(*)	(*)
1920—29	(*)	(*)	(*)	(*)
1930—39	135	452	98,568	7,479
1940—49	1,418	3,270	514,609	47,104
1950—59	3,650	7,979	1,002,439	107,475
1960—64	2,737	6,180	983,569	79,806
1965—69	5,604	12,565	1,418,304	102,189
1970	2,003	4,825	815,659	−33,188
1971	3,323	7,258	706,670	48,468
1972	5,668	12,980	1,635,886	27,461
1973	8,280	18,755	2,233,130	102,540
1974	9,546	21,344	1,624,218	146,952
1975	12,410	26,933	775,404	87,027
1976[2]	—	—	—	—
	Manufacturing			
Total	**29,326**	**74,535**	**6,842,800**	**341,027**
Not shown	2,024	5,249	226,102	24,154
1919 and prior	(*)	(*)	(*)	(*)
1920—29	134	397	64,625	9,769
1930—39	329	736	125,450	18,613
1940—49	1,449	4,108	917,792	96,963
1950—59	2,321	6,519	1,098,547	100,395
1960—64	1,550	3,784	612,232	100,087
1965—69	2,548	6,720	1,399,679	107,893
1970	1,015	2,543	173,267	−6,703
1971	2,079	4,814	197,632	4,404
1972	2,765	7,048	504,689	23,237
1973	3,802	8,811	630,004	−187,741
1974	3,967	9,703	546,327	28,963
1975	5,306	13,657	284,591	17,926
1976[2]	(*)	(*)	(*)	(*)
	Transportation, communication, electric, gas, and sanitary services			
Total	**17,157**	**53,091**	**2,450,574**	**−25,161**
Not shown	1,709	3,531	108,344	13,780
1919 and prior	(*)	(*)	(*)	(*)
1920—29	(*)	(*)	(*)	(*)
1930—39	(*)	(*)	(*)	(*)
1940—49	988	11,014	85,644	12,934
1950—59	889	2,300	264,477	26,560
1960—64	514	1,226	182,505	26,236
1965—69	1,819	5,644	599,052	67,529
1970	696	2,433	127,133	−37,313
1971	1,146	3,156	77,995	−4,763
1972	1,125	2,918	269,130	−8,353
1973	2,025	4,590	278,454	14,662
1974	3,604	9,001	263,569	−135,623
1975	2,544	6,707	144,393	−20,388
1976[2]	—	—	—	—
	Wholesale and retail trade—Total			
Total	**193,466**	**449,210**	**45,168,485**	**2,658,574**
Not shown	16,600	36,132	3,188,503	197,363
1919 and prior	436	1,430	195,079	13,251
1920—29	488	1,884	364,523	19,606
1930—39	1,419	3,669	997,517	65,465
1940—49	9,530	22,344	5,176,985	315,898
1950—59	15,799	37,970	7,838,734	556,629
1960—64	10,857	24,843	3,789,474	267,856
1965—69	20,133	46,042	5,670,531	366,118
1970	6,555	15,377	1,817,030	104,768
1971	9,873	23,968	2,285,410	117,936
1972	13,714	32,715	2,729,834	165,949
1973	21,333	49,946	3,613,614	178,323
1974	27,635	64,054	4,408,803	203,105
1975	38,587	88,124	3,063,155	84,462
1976[2]	(*)	(*)	(*)	(*)
	Wholesale trade			
Total	**31,003**	**76,327**	**16,009,402**	**819,555**
Not shown	2,590	5,807	1,017,890	50,436
1919 and prior	69	275	94,220	4,934
1920—29	125	669	234,370	9,337
1930—39	258	798	489,177	33,067
1940—49	1,675	4,513	2,583,360	108,334
1950—59	2,693	7,249	3,279,959	183,284
1960—64	2,199	5,094	1,467,706	80,162
1965—69	3,276	7,481	1,511,481	89,607
1970	1,027	2,452	700,489	40,495
1971	2,314	5,559	837,972	45,276
1972	1,810	5,003	686,109	47,493
1973	3,160	7,667	947,343	44,367
1974	3,750	9,257	1,433,451	60,311
1975	6,057	14,483	725,875	22,452
1976[2]	—	—	—	—
	Retail trade			
Total	**162,289**	**372,524**	**29,133,499**	**1,836,270**
Not shown	14,010	30,325	2,170,613	146,927
1919 and prior	367	1,155	100,859	8,317
1920—29	363	1,215	130,153	10,269
1930—39	1,152	2,853	505,803	32,069
1940—49	7,855	17,831	2,593,625	207,564
1950—59	13,095	30,697	4,551,891	373,206
1960—64	8,656	19,745	2,318,416	187,406
1965—69	16,849	38,545	4,153,271	276,205
1970	5,519	12,898	1,114,547	64,123
1971	7,559	18,409	1,447,438	72,660
1972	11,837	27,578	2,043,275	118,590
1973	18,173	42,259	2,666,271	133,956
1974	24,083	54,793	2,973,170	142,605
1975	32,464	73,509	2,334,874	60,528
1976[2]	(*)	(*)	(*)	(*)
	Finance, insurance, and real estate			
Total	**434,357**	**2,993,829**	**32,405,970**	**−3,651,802**
Not shown	33,792	234,283	1,464,534	144,533
1919 and prior	384	2,025	746,153	19,618
1920—29	1,014	4,993	244,825	47,668
1930—39	2,076	7,434	419,397	81,880
1940—49	12,809	81,220	1,233,941	263,666
1950—59	38,684	246,024	2,256,351	555,748
1960—64	39,671	345,250	2,691,689	449,070
1965—69	80,316	586,192	7,153,020	187,055
1970	22,641	164,552	1,796,655	−213,015
1971	28,611	201,551	2,587,021	−547,544
1972	42,536	305,673	3,473,418	−1,038,769
1973	48,707	335,300	3,131,222	−1,379,050
1974	44,909	289,711	3,495,608	−1,040,166
1975	37,774	208,077	1,485,594	−1,180,083
1976[2]	433	1,344	226,342	−2,413
	Services			
Total	**198,956**	**668,858**	**30,167,328**	**7,223,890**
Not shown	17,849	72,990	1,684,705	454,778
1919 and prior	255	6,322	1,361,026	482,782
1920—29	394	3,120	458,035	161,610
1930—39	830	5,005	674,427	246,415
1940—49	5,962	27,220	3,251,031	1,024,361
1950—59	14,276	55,940	4,892,627	1,778,942
1960—64	13,433	41,535	2,581,331	872,641
1965—69	23,614	74,757	4,295,866	1,216,789
1970	7,961	28,978	1,205,325	353,250
1971	10,907	36,725	1,407,575	237,163
1972	15,672	63,109	2,027,598	218,852
1973	20,015	59,601	2,276,848	279,520
1974	30,967	90,565	2,475,670	86,792
1975	36,184	102,016	1,553,480	−194,529
1976[2]	437	975	21,784	(*)

(*) Estimate is not shown separately because of the small number of *sample returns* on which it was based. Hower, 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]Represents *part year returns* with accounting periods ending January-June 1976.

NOTE: "Nature of business not allocable" and "Wholesale and retail trade 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 2.9—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			Construction	
		Total	Farms					Agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
			Total	Field crop	Fruit, tree nut, and vegetable	Livestock	Other						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of partnerships	783,271	56,187	47,527	17,187	8,670	19,028	2,642	8,660	11,155	9,122	2,033	40,610	17,117
Number of partners	3,906,108	194,105	170,282	49,965	44,787	68,245	7,285	23,823	179,489	170,268	9,221	93,214	42,118
Total assets	**235,468,301**	**8,954,658**	**8,371,798**	**2,970,513**	**1,731,652**	**3,463,583**	**206,050**	**582,860**	**6,514,055**	**4,945,069**	**1,568,986**	**6,369,007**	**5,328,512**
Cash	8,990,391	487,198	444,263	178,229	98,810	155,415	11,809	42,935	370,840	284,171	86,669	463,529	334,310
Notes and accounts receivable	16,402,532	401,813	358,366	123,057	67,769	147,580	19,960	43,447	524,773	390,899	133,874	993,425	770,388
Less: Allowance for bad debts	190,014	928	556	(*)	(*)	(*)	(*)	(*)	1,166	(*)	(*)	3,199	1,716
Inventories	11,985,431	654,548	621,724	116,571	12,463	450,000	42,690	32,824	247,790	183,838	63,952	1,503,879	1,381,313
Investments in Government obligations	1,921,844	20,486	20,333	5,632	(*)	12,718	(*)	(*)	19,204	13,647	5,557	64,744	58,510
United States	1,257,316	13,871	13,743	4,211	(*)	8,059	(*)	(*)	(*)	(*)	(*)	40,250	33,555
State and local	664,528	6,615	6,590	(*)	(*)	(*)	(*)	(*)	15,295	(*)	(*)	24,494	22,955
Other current assets	6,783,867	195,803	189,012	63,225	43,323	80,903	1,561	6,791	266,180	213,605	52,575	613,808	449,808
Mortgage and real estate loans	5,954,130	201,173	195,500	46,437	45,531	101,885	(*)	(*)	17,472	(*)	(*)	131,920	128,607
Other investments	18,975,405	427,398	416,973	165,141	92,616	149,185	10,029	10,425	310,471	264,940	45,531	213,216	184,967
Depreciable assets	152,377,129	5,161,260	4,674,026	1,660,128	1,075,960	1,815,865	122,073	487,234	3,919,891	2,714,515	1,205,376	1,867,143	1,354,836
Less: Accumulated depreciation	39,252,160	2,127,876	1,930,159	726,380	399,786	745,403	58,590	197,717	1,176,622	806,319	372,303	729,274	481,389
Depletable assets	2,198,285	87,905	68,493	24,914	(*)	28,925	(*)	(*)	1,455,104	1,251,371	203,733	18,423	5,204
Less: Accumulated depletion	471,909	18,144	15,926	7,971	(*)	(*)	(*)	(*)	341,492	331,496	9,996	6,658	788
Land	36,731,958	3,069,484	2,959,354	1,200,321	615,918	1,090,174	52,941	110,130	257,923	207,927	49,996	669,326	616,528
Intangible assets (amortizable)	1,803,492	20,743	19,506	9,622	3,009	6,855	(*)	(*)	75,557	71,377	4,180	15,101	14,242
Less: Accumulated amortization	649,279	3,142	2,774	1,348	590	820	(*)	(*)	47,427	46,876	551	4,867	4,679
Other assets	11,907,209	376,937	353,663	112,957	64,043	175,010	1,653	23,274	617,557	524,018	93,539	558,689	520,371
Total liabilities	**235,468,301**	**8,954,658**	**8,371,798**	**2,970,513**	**1,731,652**	**3,463,583**	**206,050**	**582,860**	**6,514,055**	**4,945,069**	**1,568,986**	**6,369,007**	**5,328,512**
Accounts payable	12,302,055	214,553	184,712	66,940	24,145	86,343	7,284	29,841	455,334	358,471	96,863	763,546	632,676
Mortgages, notes, and bonds payable in less than one year	22,709,476	1,830,189	1,735,251	563,209	274,016	867,257	30,769	94,938	343,698	250,840	92,858	1,303,531	1,183,116
Other current liabilities	7,788,212	185,485	176,893	52,246	32,982	90,378	1,287	8,592	195,425	104,484	90,941	500,322	326,915
Mortgages, notes, and bonds payable in one year or more	136,296,764	3,596,573	3,358,318	1,122,152	948,353	1,220,268	67,545	238,255	1,009,375	859,104	150,271	2,024,709	1,878,662
Other liabilities	14,779,122	485,924	460,014	146,881	76,894	229,306	6,933	25,910	249,592	188,494	61,098	731,428	593,937
Partners' capital accounts (+ or —) (net)	41,592,672	2,641,934	2,456,610	1,019,085	375,262	970,031	92,232	185,324	4,260,631	3,183,676	1,076,955	1,045,471	713,206
Total receipts	**127,508,221**	**7,942,662**	**7,078,128**	**2,322,528**	**1,100,097**	**3,450,845**	**204,658**	**864,534**	**4,030,707**	**2,703,181**	**1,327,526**	**10,948,299**	**8,241,425**
Business receipts	122,472,071	7,500,158	6,665,093	2,158,974	1,026,146	3,282,938	197,035	835,065	3,807,162	2,504,781	1,302,381	10,739,785	8,068,910
Income from other partnerships	347,834	11,413	11,359	6,358	3,719	1,282	(*)	(*)	52,852	52,852	—	3,081	2,500
Nonqualifying dividends	27,501	998	991	254	(*)	64	(*)	(*)	(*)	(*)	—	956	88
Interest received	2,098,263	44,895	42,444	13,767	8,675	19,204	798	2,451	31,127	27,203	3,924	31,009	27,490
Rents received	568,743	65,751	61,525	23,556	10,495	26,407	(*)	4,226	17,272	12,316	4,956	76,146	61,633
Royalties	244,272	11,012	10,934	1,312	112	7,659	(*)	(*)	73,944	69,866	4,078	1,224	(*)
Farm net profit	12,563	9,365	9,365	(*)	(*)	(*)	(*)	—	(*)	—	(*)	(*)	(*)
Net gain, noncapital assets	320,350	38,340	35,455	12,668	5,225	17,227	(*)	2,885	11,814	7,373	4,441	14,312	11,781
Other receipts	1,416,624	260,730	240,962	104,849	44,290	90,088	1,735	19,768	36,373	28,643	7,730	81,685	68,610
Total deductions	**122,771,724**	**7,807,971**	**7,019,047**	**2,084,187**	**1,125,451**	**3,615,123**	**194,286**	**788,924**	**4,563,826**	**3,354,143**	**1,209,683**	**10,393,087**	**8,066,633**
Cost of sales and operations	53,977,860	4,994,487	4,602,748	1,189,683	602,517	2,696,060	114,488	391,739	1,143,185	572,599	570,586	8,291,624	6,748,716
Salaries and wages	11,205,156	148,487	69,196	20,282	20,820	20,940	7,154	79,291	127,489	61,707	65,782	376,384	174,929
Payments to partners	2,251,363	99,232	64,923	23,193	15,248	23,417	3,065	34,309	16,354	8,963	7,391	166,317	75,481
Rent paid	3,145,974	291,533	276,696	151,639	45,475	75,014	4,768	14,637	121,462	97,813	23,649	45,998	22,093
Interest paid	11,535,126	404,149	363,393	130,065	76,849	170,592	5,887	20,756	84,967	69,771	15,196	289,389	265,849
Taxes paid	5,210,172	166,109	148,726	54,492	42,417	46,852	4,965	17,383	136,790	89,929	46,861	174,453	112,547
Bad debts	237,809	4,484	4,071	487	1,089	2,160	(*)	413	2,884	568	2,316	9,728	5,262
Repairs	1,774,745	276,887	247,851	130,502	46,492	66,628	4,229	29,036	60,343	25,019	35,324	68,357	41,935
Depreciation	9,165,767	526,623	469,519	183,371	87,357	187,187	11,604	57,104	263,216	156,327	106,889	229,591	159,727
Amortization	163,551	5,413	5,277	(*)	270	4,697	(*)	(*)	1,641	771	870	379	118
Depletion	373,997	1,551	1,010	349	(*)	631	—	(*)	302,183	224,507	77,676	1,055	816
Pension, profit-sharing, annuity, bond purchase plans	179,651	1,986	1,529	764	342	358	(*)	457	3,393	1,361	2,032	16,481	10,564
Employee benefit programs	271,635	4,178	3,698	715	1,871	845	(*)	480	7,129	897	6,232	35,469	15,045
Net loss from other partnerships	972,685	7,607	7,322	1,262	4,012	2,048	—	(*)	57,094	56,316	(*)	4,443	4,327
Farm net loss	1,465	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	—	(*)	(*)
Net loss, noncapital assets	87,795	14,268	14,029	1,078	(*)	12,828	(*)	(*)	8,334	3,273	(*)	1,134	601
Other deductions	22,216,973	859,672	717,631	195,628	180,190	304,433	37,380	142,041	2,227,318	1,984,276	243,042	682,275	428,596
Net income (less deficit)	**4,736,497**	**134,691**	**59,081**	**238,341**	**—25,354**	**—164,278**	**10,372**	**75,610**	**—533,119**	**—650,962**	**117,843**	**555,212**	**174,792**
Net income	18,629,502	928,774	805,301	410,346	155,519	202,561	36,875	123,473	1,236,324	988,089	248,235	976,312	563,402
Deficit	13,893,005	794,083	746,220	172,005	180,873	366,839	26,503	47,863	1,769,443	1,639,051	130,392	421,100	388,610

Footnotes at end of table.

Table 2.9—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—Continued					Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors											Transportation			Communication, electric, gas, and sanitary services
	Total	Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Masonry, stonework, tile setting, and plastering	Contractors, not elsewhere classified	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Total	Trucking and warehousing	Other transportation	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Number of partnerships	23,489	2,803	2,877	2,812	14,997	23,099	3,351	3,939	1,855	13,954	11,184	9,617	6,123	3,494	1,567
Number of partners	51,088	6,395	6,062	6,009	32,622	60,454	7,940	10,092	4,220	38,202	32,045	26,865	15,759	11,106	5,180
Total assets	**1,040,384**	**281,644**	**37,743**	**63,609**	**657,388**	**3,900,062**	**692,032**	**225,517**	**298,869**	**2,683,644**	**3,478,739**	**2,015,989**	**898,222**	**1,117,767**	**1,462,750**
Cash	129,202	18,105	11,031	14,238	85,828	326,686	52,837	35,499	47,388	190,962	106,593	80,449	41,692	38,757	26,144
Notes and accounts receivable	222,943	57,263	6,747	17,057	141,876	632,866	62,441	52,186	57,316	460,923	201,151	129,346	53,921	75,425	71,805
Less: Allowance for bad debts	1,483	(*)	(*)	(*)	1,067	10,552	566	2,013	2,166	5,807	2,266	618	(*)	(*)	1,648
Inventories	122,566	19,615	2,544	4,555	95,852	672,927	69,949	25,342	103,023	474,613	30,936	15,322	3,677	11,645	15,614
Investments in Government obligations	8,234	(*)	(*)	—	(*)	21,717	(*)	(*)	(*)	8,533	5,737	3,869	(*)	(*)	(*)
United States	(*)	(*)	(*)	—	(*)	6,944	(*)	(*)	(*)	(*)	4,501	(*)	(*)	(*)	(*)
State and local	(*)	(*)	—	—	(*)	14,773	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other current assets	164,000	134,664	1,050	2,457	25,829	227,489	21,231	9,344	7,512	189,402	59,200	24,914	14,945	9,969	34,286
Mortgage and real estate loans	3,313	(*)	—	—	2,641	9,388	(*)	(*)	(*)	1,581	(*)	(*)	(*)	(*)	—
Other investments	28,249	2,446	(*)	(*)	22,834	199,544	28,501	12,008	3,306	155,727	55,390	46,924	34,737	12,187	8,466
Depreciable assets	512,307	52,581	24,022	33,161	402,543	2,521,513	459,996	134,884	118,807	1,807,826	3,577,212	2,169,883	858,326	1,313,557	1,407,329
Less: Accumulated depreciation	247,885	23,078	10,424	16,820	197,563	1,059,266	199,625	66,765	59,165	731,341	842,149	662,076	251,794	410,282	180,073
Depletable assets	13,219	(*)	(*)	(*)	11,466	162,932	158,254	—	(*)	2,906	16,314	14,850	14,850	—	(*)
Less: Accumulated depletion	6,070	—	(*)	(*)	5,035	38,230	(*)	—	(*)	(*)	(*)	(*)	(*)	—	(*)
Land	52,800	6,107	1,146	1,840	41,707	104,381	37,881	4,490	9,470	52,540	149,253	125,555	103,178	22,377	23,698
Intangible assets (amortizable)	(*)	(*)	—	—	(*)	13,965	(*)	4,327	(*)	8,643	30,065	12,987	4,255	8,732	17,078
Less: Accumulated amortization	(*)	(*)	—	—	(*)	7,472	(*)	2,694	(*)	4,627	4,821	2,883	481	2,402	1,938
Other assets	38,318	9,636	464	4,890	23,328	122,174	23,715	17,847	8,350	72,262	95,763	55,809	20,194	35,615	39,954
Total liabilities	**1,040,384**	**281,644**	**37,743**	**63,609**	**657,388**	**3,900,062**	**692,032**	**225,517**	**298,869**	**2,683,644**	**3,478,739**	**2,015,989**	**898,222**	**1,117,767**	**1,462,750**
Accounts payable	130,715	32,184	3,556	9,603	85,372	366,879	39,143	24,727	38,576	264,433	173,547	118,896	42,558	76,338	54,651
Mortgages, notes, and bonds payable in less than one year	120,415	17,322	3,265	8,209	91,619	546,637	73,925	22,236	36,243	414,233	217,393	192,819	107,991	84,828	24,574
Other current liabilities	173,407	102,788	2,691	6,537	61,391	239,290	17,398	14,870	21,057	184,965	70,887	55,639	26,316	29,323	15,248
Mortgages, notes, and bonds payable in one year or more	146,047	19,199	5,018	4,513	117,317	668,150	208,283	44,563	47,938	367,366	1,460,663	1,273,282	526,861	746,421	187,381
Other liabilities	137,491	60,955	1,432	5,565	69,539	352,134	12,789	12,743	19,322	307,280	277,004	88,206	25,519	62,687	188,798
Partners' capital accounts (+ or −) (net)	332,309	49,196	21,781	29,182	232,150	1,727,972	340,494	106,378	135,733	1,145,367	1,279,245	287,147	168,977	118,170	992,098
Total receipts	**2,701,157**	**469,467**	**178,458**	**311,200**	**1,722,032**	**6,400,526**	**913,754**	**486,429**	**492,696**	**4,507,647**	**2,105,981**	**1,617,942**	**869,354**	**748,588**	**488,039**
Business receipts	2,665,159	478,893	177,564	309,180	1,699,522	6,300,311	882,907	478,881	485,710	4,452,813	2,059,244	1,596,333	857,433	738,900	462,911
Income from other partnerships	(*)	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	—
Nonqualifying dividends	(*)	(*)	—	(*)	(*)	864	(*)	(*)	(*)	443	(*)	(*)	(*)	—	(*)
Interest received	3,519	356	112	(*)	2,750	18,924	5,159	1,488	2,540	9,737	5,829	3,405	2,242	1,163	2,424
Rents received	14,513	1,589	(*)	(*)	12,122	10,405	3,800	736	487	5,382	5,721	4,132	1,211	2,921	1,589
Royalties	(*)	—	—	—	(*)	5,768	(*)	(*)	(*)	2,422	(*)	(*)	(*)	—	—
Farm net profit	(*)	—	—	(*)	(*)	(*)	(*)	—	—	(*)	—	—	—	—	—
Net gain, noncapital assets	2,531	329	(*)	(*)	2,153	3,534	734	109	1,129	1,562	5,576	4,949	3,604	1,345	627
Other receipts	13,074	8,230	73	1,401	3,370	60,433	18,722	5,188	1,334	35,189	29,549	9,069	4,846	4,223	20,480
Total deductions	**2,320,387**	**444,822**	**133,986**	**261,931**	**1,479,648**	**6,133,569**	**914,474**	**421,354**	**435,641**	**4,362,100**	**2,178,352**	**1,584,352**	**828,357**	**755,995**	**594,000**
Cost of sales and operations	1,536,841	321,813	74,806	162,356	977,766	4,235,879	607,953	187,499	300,740	3,139,687	790,900	731,096	329,198	401,898	59,804
Salaries and wages	201,455	32,803	19,029	35,686	113,937	398,788	43,950	71,993	36,022	246,823	200,720	154,602	112,033	42,569	46,118
Payments to partners	90,836	17,849	6,819	8,344	57,824	109,003	17,149	16,244	13,054	62,556	21,392	18,795	13,855	4,940	2,597
Rent paid	23,905	2,900	1,382	1,632	17,991	92,567	12,204	10,030	12,677	57,656	44,723	36,786	24,865	11,921	7,937
Interest paid	23,540	3,102	942	1,617	17,879	73,905	19,859	4,027	8,186	41,833	148,331	120,297	53,632	66,665	28,034
Taxes paid	61,906	10,052	4,808	8,121	38,925	127,783	20,492	12,715	8,843	85,733	60,068	41,315	34,274	7,041	18,753
Bad debts	4,466	766	(*)	828	2,787	12,507	1,146	2,744	2,400	6,217	2,819	932	400	532	1,887
Repairs	26,422	2,012	1,495	1,681	21,234	58,402	12,218	2,907	5,586	37,691	50,271	44,695	33,439	11,256	5,576
Depreciation	69,864	7,061	3,111	6,048	53,644	226,591	48,741	11,408	8,858	157,584	318,124	203,957	66,934	137,023	114,167
Amortization	(*)	—	—	—	(*)	6,156	515	2,190	(*)	3,419	4,955	394	(*)	(*)	4,561
Depletion	(*)	—	—	—	(*)	47,383	46,285	—	(*)	1,075	(*)	(*)	(*)	—	—
Pension, profit-sharing, annuity, bond purchase plans	5,897	1,256	(*)	(*)	2,852	11,795	1,601	2,098	801	7,295	3,415	2,342	1,418	924	1,073
Employee benefit programs	20,424	2,840	1,708	2,236	13,640	34,466	2,654	2,881	3,076	25,855	5,574	3,907	2,436	1,471	1,667
Net loss from other partnerships	(*)	(*)	—	(*)	(*)	14,224	(*)	—	—	(*)	746	(*)	(*)	(*)	(*)
Farm net loss	(*)	(*)	—	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	533	(*)	—	(*)	(*)	3,144	(*)	(*)	—	639	(*)	(*)	(*)	(*)	(*)
Other deductions	253,679	41,777	18,869	32,516	160,517	680,976	76,537	94,565	35,274	474,600	525,764	223,998	154,936	69,062	301,766
Net income (less deficit)	**380,770**	**44,645**	**44,472**	**49,269**	**242,384**	**266,957**	**—720**	**65,075**	**57,055**	**145,547**	**—72,371**	**33,590**	**40,997**	**—7,407**	**—105,961**
Net income	412,910	52,403	44,647	54,349	261,511	716,419	53,615	76,500	74,575	511,729	243,065	172,510	72,159	100,351	70,555
Deficit	32,140	7,758	(*)	5,080	19,127	449,462	54,335	11,425	17,520	366,182	315,436	138,920	31,162	107,758	176,516

Footnotes at end of table.

Table 2.9—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													
			Retail trade											
						Food stores			Automotive dealers and service stations					
	Total	Wholesale trade	Total	Building materials, hardware, garden supply, and mobile home dealers	General merchandise stores	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory stores	Furniture and home furnishings stores
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of partnerships	139,187	24,015	115,064	7,280	2,809	14,082	6,538	5,544	17,981	4,381	9,059	4,541	10,257	8,743
Number of partners	331,896	60,905	270,764	18,717	6,827	32,630	20,312	12,318	39,557	10,013	19,504	10,040	23,543	20,001
Total assets	**10,924,784**	**3,882,278**	**7,034,630**	**776,241**	**275,062**	**767,191**	**606,549**	**160,642**	**1,362,950**	**679,497**	**342,873**	**340,590**	**526,750**	**661,644**
Cash	1,280,190	442,140	837,081	87,681	34,618	107,083	84,770	22,313	133,546	42,974	54,027	36,545	86,810	74,646
Notes and accounts receivable	1,873,319	1,006,561	864,954	127,926	27,225	53,279	35,487	17,792	185,795	101,464	38,037	46,294	71,140	198,703
Less: Allowance for bad debts	28,678	12,761	15,865	2,524	418	721	203	(*)	4,651	3,783	299	569	1,725	2,769
Inventories	3,751,037	1,267,371	2,481,753	306,170	108,278	229,993	203,496	26,497	612,686	376,917	71,707	164,062	257,058	237,802
Investments in Government obligations	62,076	23,191	38,885	(*)	(*)	1,567	1,547	(*)	1,305	(*)	(*)	(*)	(*)	(*)
United States	30,025	9,765	20,260	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
State and local	32,051	13,426	18,625	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	—	(*)	(*)
Other current assets	209,715	90,694	118,867	9,441	3,004	18,407	13,759	4,648	25,307	12,397	3,619	9,291	5,531	4,735
Mortgage and real estate loans	61,897	15,014	46,883	16,669	(*)	2,683	2,537	(*)	6,503	(*)	1,930	(*)	(*)	(*)
Other investments	320,933	164,315	154,642	18,169	7,879	19,805	18,043	1,762	26,035	17,607	6,660	1,768	23,514	15,697
Depreciable assets	4,143,341	1,103,173	3,037,791	254,246	106,791	468,408	340,740	127,668	426,972	140,549	194,592	91,831	127,473	158,514
Less: Accumulated depreciation	1,779,226	509,480	1,268,389	114,822	45,714	217,433	157,846	59,587	181,501	65,213	78,570	37,718	63,809	70,267
Depletable assets	32,801	9,277	23,524	(*)	(*)	(*)	(*)	(*)	3,455	(*)	2,362	(*)	(*)	(*)
Less: Accumulated depletion	10,262	2,668	7,594	(*)	(*)	(*)	(*)	(*)	589	(*)	(*)	(*)	(*)	(*)
Land	519,352	172,691	346,589	47,072	13,802	37,683	28,812	8,871	76,767	29,717	26,814	20,236	8,056	18,348
Intangible assets (amortizable)	71,853	8,411	63,442	(*)	(*)	5,275	2,111	(*)	1,354	601	(*)	(*)	1,580	6,029
Less: Accumulated amortization	20,046	1,941	18,105	(*)	(*)	983	783	(*)	719	237	(*)	(*)	693	3,244
Other assets	436,482	106,290	330,172	21,528	14,258	41,277	33,459	7,818	50,695	21,521	21,629	7,545	8,323	13,360
Total liabilities	**10,924,784**	**3,882,278**	**7,034,630**	**776,241**	**275,062**	**767,191**	**606,549**	**160,642**	**1,362,960**	**679,497**	**342,873**	**340,590**	**526,750**	**661,644**
Accounts payable	1,977,616	957,667	1,018,458	90,264	32,459	118,452	92,369	26,083	163,264	52,473	42,962	67,829	74,146	157,124
Mortgages, notes, and bonds payable in less than one year	1,343,460	541,302	801,283	72,921	18,862	57,039	40,240	16,799	345,023	269,300	30,525	45,198	43,105	51,461
Other current liabilities	380,684	137,117	243,424	20,028	9,173	25,011	20,747	4,264	40,127	25,065	9,132	5,930	12,127	20,294
Mortgages, notes, and bonds payable in one year or more	1,722,393	409,777	1,311,741	128,350	48,919	163,252	135,518	27,734	179,774	67,112	62,435	50,227	54,428	75,368
Other liabilities	351,001	94,711	256,288	27,657	18,622	31,029	29,711	1,318	51,442	27,322	20,546	3,574	6,908	43,927
Partners' capital accounts (+ or —) (net)	5,149,830	1,741,704	3,403,436	437,021	147,027	372,408	287,964	84,444	583,330	238,225	177,273	167,832	336,036	313,470
Total receipts	**37,954,938**	**14,577,986**	**23,353,212**	**1,738,223**	**919,950**	**4,600,985**	**3,729,292**	**871,693**	**5,759,099**	**2,733,673**	**2,200,248**	**825,178**	**1,174,751**	**1,563,807**
Business receipts	37,542,210	14,408,009	23,111,023	1,706,474	910,045	4,571,621	3,704,929	866,692	5,705,048	2,701,509	2,183,476	820,063	1,161,582	1,537,310
Income from other partnerships	4,239	1,865	2,374	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Nonqualifying dividends	2,571	1,444	1,127	274	(*)	714	680	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Interest received	56,521	24,779	31,616	5,150	1,197	3,877	3,372	505	7,503	4,618	1,918	966	1,882	3,910
Rents received	98,654	27,971	70,623	11,581	2,737	7,313	5,943	1,370	15,253	8,791	5,674	788	3,858	2,793
Royalties	6,552	3,161	3,391	(*)	(*)	(*)	(*)	—	(*)	(*)	—	(*)	—	(*)
Farm net profit	2,238	(*)	(*)	(*)	(*)	—	—	—	(*)	—	—	(*)	—	(*)
Net gain, noncapital assets	16,028	6,074	9,953	1,021	(*)	1,423	528	(*)	2,002	861	934	207	(*)	227
Other receipts	225,925	102,879	122,671	13,467	4,928	15,685	13,659	2,026	28,991	17,666	8,239	3,086	6,839	19,112
Total deductions	**35,819,499**	**13,856,436**	**21,940,590**	**1,601,593**	**843,886**	**4,427,911**	**3,595,783**	**832,128**	**5,504,311**	**2,657,069**	**2,082,194**	**765,048**	**1,060,190**	**1,449,669**
Cost of sales and operations	28,681,968	12,036,251	16,629,536	1,217,797	654,957	3,674,329	3,044,912	629,417	4,667,458	2,313,853	1,757,532	596,073	724,400	1,064,630
Salaries and wages	2,291,178	527,562	1,761,699	126,017	79,129	289,628	218,382	71,246	256,834	101,433	99,863	55,538	108,777	104,985
Payments to partners	482,241	116,724	364,932	39,236	8,972	45,470	28,498	16,972	67,918	26,480	30,413	11,025	25,189	31,586
Rent paid	594,692	86,098	507,837	18,583	9,854	58,416	39,469	18,947	64,126	17,642	33,654	12,830	44,748	36,423
Interest paid	235,888	67,819	167,906	17,730	5,145	15,700	12,143	3,557	43,695	27,505	8,328	7,862	7,427	11,265
Taxes paid	560,222	143,545	416,250	33,703	13,638	55,966	42,189	13,777	72,494	21,938	39,369	11,187	22,255	25,330
Bad debts	65,429	26,839	38,452	5,304	1,190	2,558	1,987	571	12,346	7,412	2,359	2,575	2,888	5,720
Repairs	166,417	48,209	118,180	10,156	3,281	20,122	15,081	5,041	16,559	7,865	6,228	2,466	4,247	5,834
Depreciation	375,491	103,928	271,356	22,456	10,301	38,496	26,906	11,590	40,147	12,699	18,834	8,614	11,737	14,699
Amortization	6,556	1,158	5,398	(*)	(*)	374	305	(*)	269	(*)	(*)	(*)	393	(*)
Depletion	2,302	1,756	546	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
Pension, profit-sharing, annuity, bond purchase plans	20,365	10,620	9,740	1,241	246	2,252	1,575	677	1,075	502	383	190	155	925
Employee benefit programs	38,721	14,025	24,684	1,972	562	5,195	3,831	1,364	5,631	4,415	642	574	915	993
Net loss from other partnerships	10,466	8,377	2,089	(*)	—	(*)	(*)	—	(*)	(*)	(*)	—	(*)	(*)
Farm net loss	(*)	—	(*)	(*)	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	6,322	1,227	5,025	(*)	(*)	(*)	(*)	—	2,597	(*)	(*)	(*)	(*)	(*)
Other deductions	2,281,240	662,298	1,616,689	106,884	56,390	219,182	160,450	58,732	252,733	114,976	84,176	53,581	106,968	146,919
Net income (less deficit)	**2,135,439**	**721,550**	**1,412,622**	**136,630**	**76,064**	**173,074**	**133,509**	**39,565**	**254,788**	**76,604**	**118,054**	**60,130**	**114,561**	**114,138**
Net income	2,428,364	785,834	1,641,129	150,600	81,203	203,344	149,119	54,225	283,694	85,168	127,752	70,774	128,985	129,825
Deficit	292,925	64,284	228,507	13,970	5,139	30,270	15,610	14,660	28,906	8,564	9,698	10,644	14,424	15,687

Footnotes at end of table

Table 2.9—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				Finance, insurance, and real estate										
	Retail trade—Continued					Finance					Real estate				
	Eating places	Drinking places	Liquor stores	Other retail stores	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 and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Number of partnerships	16,164	5,457	3,343	28,946	355,092	87,803	1,719	2,104	83,980	5,030	262,259	215,923	21,772	13,570	10,994
Number of partners	44,319	12,163	7,526	65,481	2,475,819	1,074,453	11,907	22,888	1,039,658	17,322	1,384,044	1,123,399	139,530	84,165	56,950
Total assets	**942,119**	**181,381**	**245,088**	**1,296,194**	**175,200,100**	**40,021,454**	**1,209,708**	**6,509,186**	**32,302,560**	**1,657,467**	**133,521,179**	**117,876,695**	**4,807,953**	**3,529,937**	**7,306,594**
Cash	91,783	12,138	34,498	174,278	4,235,207	1,512,275	123,076	271,826	1,117,373	226,146	2,496,786	2,097,093	118,108	89,784	191,801
Notes and accounts receivable	39,438	1,787	7,199	152,462	10,219,578	5,942,348	351,422	2,766,932	2,823,994	494,467	3,762,763	2,556,160	112,107	263,282	851,194
Less: Allowance for bad debts	(*)	—	—	2,988	101,181	52,631	9,168	(*)	42,756	1,094	47,456	29,369	(*)	(*)	16,743
Inventories	52,888	11,341	86,534	579,003	4,759,547	2,582,919	(*)	411,922	2,165,028	(*)	2,175,794	419,369	34,903	339,433	1,382,069
Investments in Government obligations	(*)	—	(*)	20,660	1,608,801	1,420,760	(*)	169,931	1,127,850	42,346	145,695	131,172	(*)	(*)	(*)
United States	(*)	—	(*)	(*)	1,079,144	927,660	(*)	135,548	767,896	(*)	99,165	87,761	(*)	(*)	(*)
State and local	(*)	—	—	(*)	529,657	482,900	(*)	33,383	359,954	(*)	46,530	43,411	(*)	(*)	(*)
Other current assets	28,859	3,411	2,072	18,100	4,731,164	2,729,972	20,130	277,978	2,431,864	37,134	1,964,058	1,456,179	53,172	134,028	320,679
Mortgage and real estate loans	(*)	(*)	(*)	7,742	5,423,872	3,482,113	66,206	(*)	3,412,575	(*)	1,940,256	1,392,248	103,800	143,561	300,647
Other investments	17,156	(*)	2,869	20,185	16,767,048	13,413,561	377,717	2,430,759	10,605,105	213,971	3,139,496	2,062,604	188,229	141,708	746,955
Depreciable assets	808,440	152,572	90,013	444,362	112,801,051	2,216,129	44,320	83,151	2,088,658	68,646	110,516,275	108,028,036	808,510	1,010,818	668,912
Less: Accumulated depreciation	291,151	49,162	36,783	197,747	24,876,665	510,740	16,331	42,553	451,856	26,539	24,339,386	23,851,260	262,511	148,097	77,518
Depletable assets	(*)	(*)	(*)	(*)	380,086	109,940	—	(*)	101,779	(*)	269,548	201,495	43,234	(*)	19,902
Less: Accumulated depletion	(*)	(*)	(*)	(*)	39,210	16,518	—	(*)	13,523	(*)	22,356	15,152	4,833	(*)	(*)
Land	96,844	12,643	8,265	26,909	29,988,818	4,085,823	11,093	8,558	4,076,172	6,563	25,886,432	19,130,994	3,421,040	1,196,730	2,137,668
Intangible assets (amortizable)	26,021	(*)	6,131	12,203	930,161	63,863	(*)	2,295	61,391	9,376	856,922	813,616	20,352	6,256	16,698
Less: Accumulated amortization	5,326	(*)	1,459	3,860	226,276	17,121	(*)	1,584	15,491	1,524	207,631	196,428	3,187	1,636	6,380
Other assets	65,484	31,057	42,127	42,063	8,596,099	3,046,741	112,164	122,180	2,814,397	595,376	4,963,982	3,678,898	167,313	349,384	768,387
Total liabilities	**942,119**	**181,381**	**245,088**	**1,296,194**	**175,200,100**	**40,021,454**	**1,209,708**	**6,509,186**	**32,302,560**	**1,657,467**	**133,521,179**	**117,876,695**	**4,807,953**	**3,529,937**	**7,306,594**
Accounts payable	98,200	9,436	40,379	234,734	7,439,797	4,419,312	19,665	3,356,649	1,042,998	299,200	2,721,285	2,155,356	78,441	160,955	326,533
Mortgages, notes, and bonds payable in less than one year	86,049	12,228	16,434	98,161	14,999,603	3,328,222	155,010	1,054,294	2,118,918	30,308	11,641,073	9,155,382	376,585	680,006	1,429,100
Other current liabilities	59,828	4,319	6,698	45,819	5,315,155	1,524,973	13,901	575,031	936,041	735,162	3,055,020	2,587,462	40,852	122,620	304,086
Mortgages, notes, and bonds payable in one year or more	340,303	77,137	52,893	191,317	114,059,858	7,153,044	167,970	158,266	6,826,808	42,670	106,864,144	98,802,629	2,445,093	1,919,926	3,696,496
Other liabilities	31,652	8,664	6,284	30,103	11,396,935	6,402,867	462,577	239,271	5,701,019	718,450	4,275,618	3,418,857	142,044	202,069	512,648
Partners' capital accounts (+ or —) (net)	326,087	69,597	122,400	696,060	21,988,752	17,193,036	390,585	1,125,675	15,676,776	−168,323	4,964,039	1,757,009	1,724,938	444,361	1,037,731
Total receipts	**2,791,968**	**394,249**	**862,003**	**3,548,177**	**30,741,344**	**5,486,337**	**174,069**	**3,386,617**	**1,925,651**	**1,534,215**	**23,720,792**	**20,121,267**	**362,767**	**1,037,088**	**2,199,670**
Business receipts	2,760,360	388,471	856,511	3,513,601	27,689,255	3,405,502	102,135	2,971,388	331,979	1,489,415	22,784,338	19,520,192	326,457	935,677	2,012,012
Income from other partnerships	(*)	(*)	(*)	(*)	252,447	227,955	(*)	18,657	208,948	(*)	24,334	16,575	(*)	2,620	4,865
Nonqualifying dividends	(*)	—	(*)	(*)	20,750	18,471	(*)	2,059	16,132	(*)	1,439	865	190	(*)	(*)
Interest received	2,172	(*)	282	5,433	1,841,072	1,461,148	54,576	273,329	1,133,243	33,221	346,703	235,032	9,938	22,194	79,539
Rents received	17,580	1,454	1,544	6,510	151,523	57,399	4,207	8,228	44,964	1,102	93,022	23,082	4,404	35,704	29,832
Royalties	(*)	—	(*)	(*)	127,644	109,100	—	11,703	97,397	—	18,544	4,184	13,267	740	333
Farm net profit	—	—	—	—	741	—	—	—	—	—	741	(*)	—	—	(*)
Net gain, noncapital assets	1,976	(*)	1,845	991	179,187	56,137	(*)	1,559	53,742	309	122,741	100,921	2,922	4,783	14,115
Other receipts	9,616	3,640	1,725	18,668	478,725	150,625	11,685	99,694	39,246	9,170	318,930	219,722	5,295	35,367	58,546
Total deductions	**2,611,923**	**372,509**	**811,869**	**3,256,729**	**34,706,138**	**5,532,154**	**141,280**	**3,181,064**	**2,229,810**	**1,386,103**	**27,807,881**	**23,753,918**	**412,846**	**1,117,015**	**2,524,100**
Cost of sales and operations	1,410,757	191,450	674,596	2,349,162	2,447,094	112,635	(*)	(*)	84,209	189,264	2,145,195	224,903	40,007	433,056	1,447,229
Salaries and wages	426,121	50,831	38,699	280,678	1,635,039	478,760	29,399	418,418	30,943	140,060	1,016,219	872,815	5,814	74,905	62,685
Payments to partners	43,972	13,830	15,014	73,745	418,673	179,100	4,959	127,317	46,824	40,357	199,216	134,349	4,468	29,633	30,766
Rent paid	147,252	14,524	14,754	99,157	686,957	92,181	4,705	58,019	29,457	23,993	570,783	513,828	13,716	15,790	27,449
Interest paid	31,922	5,449	5,133	24,440	9,309,166	806,105	31,677	257,046	517,382	6,188	8,496,873	7,744,163	154,929	199,442	398,339
Taxes paid	97,855	17,178	16,757	81,074	3,174,193	151,221	5,305	52,970	92,946	18,415	3,004,557	2,846,902	50,212	37,475	69,968
Bad debts	690	508	895	6,353	97,996	35,928	7,428	2,897	25,603	6,731	55,337	41,594	(*)	3,823	9,631
Repairs	31,663	6,348	3,435	16,535	863,046	11,430	579	3,038	7,813	1,785	849,831	822,308	8,609	9,977	8,936
Depreciation	66,530	14,060	7,693	45,237	5,375,920	106,958	6,229	10,041	90,688	7,616	5,261,346	5,135,386	48,505	46,600	30,855
Amortization	1,774	(*)	(*)	1,877	26,051	3,185	(*)	828	2,259	1,049	21,817	20,213	546	276	782
Depletion	(*)	—	—	(*)	18,010	12,558	—	2,163	10,375	—	3,452	919	1,858	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	1,226	—	(*)	2,571	26,582	15,211	(*)	13,852	193	3,603	7,768	6,526	(*)	(*)	(*)
Employee benefit programs	5,462	264	206	3,484	26,939	7,041	1,111	5,231	699	4,916	14,982	12,525	(*)	1,460	901
Net loss from other partnerships	(*)	—	(*)	(*)	806,654	674,753	(*)	12,192	660,593	(*)	131,324	90,992	7,154	19,023	14,155
Farm net loss	—	—	—	—	(*)	(*)	—	—	(*)	—	(*)	—	(*)	—	—
Net loss, noncapital assets	(*)	(*)	(*)	(*)	44,058	21,086	(*)	(*)	21,054	(*)	22,965	21,939	(*)	453	529
Other deductions	344,533	57,465	34,211	291,604	9,751,688	2,823,950	26,900	2,188,330	608,720	921,542	6,006,196	5,264,555	76,529	243,739	421,373
Net income (less deficit)	**180,045**	**21,740**	**50,134**	**291,448**	**−3,964,794**	**−45,817**	**32,789**	**225,553**	**−304,159**	**168,112**	**−4,087,089**	**−3,632,651**	**−50,081**	**−79,927**	**−324,430**
Net income	233,042	34,351	54,126	341,959	4,080,146	1,584,051	43,754	271,665	1,268,632	231,159	2,264,936	1,768,258	131,238	161,158	204,282
Deficit	52,997	12,611	3,992	50,511	8,044,940	1,629,868	10,965	46,112	1,572,791	63,047	6,352,025	5,400,909	181,319	241,085	528,712

Footnotes at end of table.

Table 2.9—Balance Sheet and Income Statement, by Selected Industries—Continued

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

Items	Services														
	Total	Hotels and other lodging places			Personal services					Business services	Automobile repair and services				
												Automobile repair shops			Automobile parking and other 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		Total	Total	General automobile repair shops	Other automobile repair	
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Number of partnerships	146,595	11,488	5,806	5,682	15,231	5,186	4,950	1,089	4,006	22,761	12,856	9,085	4,727	4,358	3,771
Number of partners	538,762	63,454	32,727	30,727	34,905	12,964	10,435	2,311	9,195	75,374	29,682	19,624	10,322	9,502	9,858
Total assets	**20,125,114**	**6,508,202**	**3,281,477**	**3,226,725**	**461,743**	**196,818**	**43,093**	**14,321**	**207,511**	**4,795,327**	**607,270**	**221,725**	**109,293**	**112,432**	**385,545**
Cash	1,720,016	162,678	81,499	81,179	62,886	23,082	8,195	1,252	30,357	168,223	53,985	35,174	15,034	20,140	18,811
Notes and accounts receivable	1,555,300	179,362	72,962	106,400	45,702	11,209	364	(*)	33,647	303,036	38,098	22,704	11,400	11,304	15,394
Less: Allowance for bad debts	42,044	5,787	3,510	2,277	722	(*)	—	—	(*)	3,866	353	351	(*)	(*)	(*)
Inventories	363,530	52,520	23,788	28,732	20,829	5,458	2,045	(*)	13,066	85,026	31,957	26,866	15,117	11,749	5,091
Investments in Government obligations	119,079	7,971	(*)	(*)	(*)	(*)	—	—	(*)	26,534	—	—	—	—	—
United States	78,672	5,726	(*)	(*)	—	—	—	—	—	12,555	—	—	—	—	—
State and local	40,407	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	—	—	—	—	—
Other current assets	480,508	72,863	37,779	35,084	5,332	2,244	855	(*)	1,909	96,109	11,794	5,682	3,421	2,261	6,112
Mortgage and real estate loans	105,508	30,295	15,787	14,508	(*)	(*)	(*)	—	(*)	22,770	(*)	(*)	—	(*)	(*)
Other investments	681,375	80,169	22,887	57,482	18,652	5,546	(*)	(*)	11,663	172,723	12,181	408	(*)	(*)	11,773
Depreciable assets	18,385,530	6,274,121	3,291,790	2,982,331	503,146	267,618	46286	14,699	174,543	6,140,774	551,261	157,977	73,663	84,314	393,284
Less: Accumulated depreciation	6,658,964	1,458,776	798,685	660,091	261,606	151,168	20,926	6,192	83,320	2,823,498	220,442	55,450	22,785	32,665	164,992
Depletable assets	44,720	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	—
Less: Accumulated depletion	15,174	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	—
Land	1,973,414	851,340	421,636	429,704	30,434	12,243	(*)	(*)	14,067	307,643	109,387	22,162	11,160	11,002	87,225
Intangible assets (amortizable)	646,037	46,669	21,962	24,707	1,591	(*)	(*)	(*)	(*)	34,384	3,669	(*)	(*)	(*)	(*)
Less: Accumulated amortization	335,228	8,861	4,812	4,049	767	(*)	(*)	(*)	(*)	15,556	1,674	(*)	(*)	(*)	(*)
Other assets	1,101,507	214,530	91,142	123,388	29,775	15,666	2,120	(*)	10,648	279,906	15,061	3,874	2,173	1,701	11,187
Total liabilities	**20,125,114**	**6,508,202**	**3,281,477**	**3,226,725**	**461,743**	**196,818**	**43,093**	**14,321**	**207,511**	**4,795,327**	**607,270**	**221,725**	**109,293**	**112,432**	**385,545**
Accounts payable	910,659	241,488	121,323	120,165	23,359	10,506	1,912	—	10,941	190,129	31,390	19,933	9,540	10,393	11,457
Mortgages, notes, and bonds payable in less than one year	2,123,998	640,502	326,139	312,363	28,033	16,355	1,762	(*)	9,315	556,827	78,517	11,399	5,916	5,483	67,118
Other current liabilities	901,955	212,607	100,087	112,520	11,610	5,811	1,268	(*)	4,269	92,947	33,389	5,145	2,356	2,789	28,244
Mortgages, notes, and bonds payable in one year or more	11,754,819	4,851,009	2,484,882	2,366,127	130,535	79,836	8,145	(*)	37,634	3,407,429	249,279	63,892	34,612	29,280	185,387
Other liabilities	935,104	131,819	70,213	61,606	15,583	6,108	1,152	(*)	8,283	191,291	9,018	5,421	2,688	2,733	3,597
Partners' capital accounts (+ or —) (net)	3,498,579	430,777	176,833	253,944	252,623	78,202	28,854	8,498	137,069	356,704	205,677	115,935	54,181	61,754	89,742
Total receipts	**27,375,777**	**2,790,406**	**1,528,215**	**1,262,191**	**899,981**	**331,472**	**180,789**	**53,538**	**334,182**	**2,074,096**	**1,061,854**	**726,901**	**349,638**	**377,263**	**334,953**
Business receipts	26,826,064	2,666,696	1,471,347	1,195,349	877,275	325,177	180,315	49,447	322,336	1,972,802	1,038,417	721,400	346,203	375,197	317,017
Income from other partnerships	23,614	2,646	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—	—	—	(*)
Nonqualifying dividends	1,098	(*)	(*)	(*)	(*)	(*)	—	—	—	(*)	—	—	—	—	—
Interest received	68,885	10,731	3,134	7,597	1,721	485	(*)	(*)	1,191	9,603	1,301	443	104	339	858
Rents received	143,268	69,882	34,020	35,862	7,623	4,403	(*)	(*)	2,105	12,228	10,652	2,950	1,782	1,168	7,702
Royalties	18,126	—	—	—	(*)	(*)	—	—	(*)	(*)	(*)	—	—	—	(*)
Farm net profit	(*)	(*)	—	(*)	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	51,559	5,642	3,401	2,241	486	(*)	—	—	209	27,198	4,981	(*)	(*)	(*)	4,932
Other receipts	243,103	34,764	16,136	18,628	12,570	963	179	(*)	8,202	44,316	5,931	2,059	1,526	533	3,872
Total deductions	**21,161,773**	**3,020,639**	**1,636,660**	**1,383,779**	**742,653**	**293,506**	**149,815**	**39,300**	**260,032**	**2,208,820**	**929,112**	**604,242**	**292,983**	**311,259**	**324,870**
Cost of sales and operations	3,387,274	591,736	297,492	294,244	226,642	92,980	28,579	(*)	99,588	390,313	485,684	368,756	194,150	174,606	116,928
Salaries and wages	6,026,648	487,655	273,134	214,521	142,927	49,631	50,826	(*)	32,269	197,939	95,920	67,821	21,195	46,626	28,099
Payments to partners	938,082	28,292	16,260	12,032	48,798	8,930	14,242	(*)	18,230	53,268	27,849	24,359	12,080	12,279	3,490
Rent paid	1,268,001	120,484	69,092	51,392	43,635	15,384	14,494	3,151	10,606	52,256	50,519	21,477	11,527	9,950	29,042
Interest paid	989,210	428,724	223,380	205,344	11,117	6,650	873	(*)	3,217	282,347	24,588	5,519	2,617	2,902	19,069
Taxes paid	810,383	190,812	96,506	94,306	27,734	11,904	6,313	1,328	8,189	43,310	29,977	16,570	7,287	9,283	13,407
Bad debts	41,928	9,884	6,067	3,817	2,806	478	(*)	(*)	2,306	4,917	2,083	1,560	781	779	523
Repairs	230,935	83,227	45,471	37,756	14,843	7,564	1,636	484	5,159	28,615	14,893	3,827	1,530	2,297	11,066
Depreciation	1,850,038	347,187	188,129	159,058	42,857	21,729	4,592	1,377	15,159	795,416	67,758	13,500	6,568	6,932	54,258
Amortization	112,400	2,496	1,670	826	(*)	(*)	(*)	—	(*)	7,694	627	(*)	(*)	(*)	377
Depletion	3,200	(*)	(*)	—	(*)	(*)	—	—	(*)	(*)	(*)	—	—	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	95,654	1,621	284	1,337	894	(*)	—	—	548	3,702	401	(*)	(*)	(*)	(*)
Employee benefit programs	119,135	10,886	4,400	6,486	1,049	384	(*)	—	609	5,240	1,936	1,096	(*)	814	840
Net loss from other partnerships	71,451	(*)	(*)	(*)	(*)	—	—	—	(*)	14,637	(*)	—	—	—	(*)
Farm net loss	(*)	—	—	—	—	—	—	—	—	(*)	—	—	—	—	—
Net loss, noncapital assets	10,298	934	(*)	(*)	(*)	(*)	—	—	—	1,077	(*)	(*)	(*)	(*)	(*)
Other deductions	5,207,143	713,820	412,590	301,230	178,443	77,233	28,180	9,375	63,655	326,822	125,728	79,044	34,638	44,406	46,684
Net income (less deficit)	**6,214,004**	**−230,233**	**−108,645**	**−121,588**	**157,328**	**37,966**	**30,974**	**14,238**	**74,150**	**−134,724**	**132,742**	**122,659**	**56,655**	**66,004**	**10,083**
Net income	8,019,620	199,222	97,584	101,638	169,808	43,360	33,013	14,559	78,876	396,130	162,826	129,860	59,557	70,303	32,966
Deficit	1,805,616	429,455	206,229	223,226	12,480	5,394	2,039	(*)	4,726	530,854	30,084	7,201	2,902	4,299	22,883

Footnotes at end of table.

Table 2.9—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										
	Miscellaneous repair services	Amusement and recreation services, including motion pictures	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services
			Total	Offices of physicians	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services	
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Number of partnerships	7,229	11,254	15,301	8,496	6,805	20,344	5,533	10,383	7,314	3,069	30,131
Number of partners	15,643	71,677	50,831	29,889	20,942	79,680	14,377	38,083	30,392	7,691	117,516
Total assets	**171,756**	**2,206,969**	**1,323,490**	**409,276**	**914,214**	**1,550,466**	**350,867**	**677,517**	**802,025**	**75,492**	**2,499,691**
Cash	25,145	137,727	176,840	106,054	70,786	550,606	80,161	243,957	231,910	12,047	381,926
Notes and accounts receivable	22,915	134,442	228,757	95,894	132,863	237,022	104,774	104,877	94,554	10,323	365,966
Less: Allowance for bad debts	(*)	1,565	15,012	6,529	8,483	6,162	(*)	2,078	1,985	(*)	6,506
Inventories	27,423	33,132	12,724	2,098	10,626	2,772	6,067	8,243	6,145	(*)	97,147
Investments in Government obligations	(*)	9,362	2,834	(*)	(*)	45,194	6,051	10,804	10,717	(*)	26,921
United States	(*)	(*)	2,752	(*)	(*)	33,885	(*)	(*)	(*)	—	18,010
State and local	(*)	(*)	(*)	—	(*)	11,309	(*)	3,917	3,830	(*)	8,911
Other current assets	2,635	61,265	32,224	9,353	22,871	73,233	11,302	65,895	63,749	2,146	125,023
Mortgage and real estate loans	—	17,334	2,730	(*)	(*)	3,054	(*)	1,470	(*)	(*)	24,992
Other investments	1,235	66,494	41,108	19,837	21,271	80,601	38,471	51,021	43,666	7,355	208,212
Depreciable assets	113,906	1,967,232	994,696	272,159	722,537	858,194	149,419	441,093	395,820	45,273	982,200
Less: Accumulated depreciation	43,241	735,200	308,409	126,478	181,931	433,038	65,859	204,745	183,063	21,683	374,754
Depletable assets	(*)	(*)	(*)	(*)	(*)	4,179	(*)	(*)	(*)	(*)	9,162
Less: Accumulated depletion	(*)	(*)	(*)	(*)	(*)	777	(*)	(*)	(*)	(*)	(*)
Land	12,340	193,042	56,835	15,629	43,206	34,116	9,078	12,168	9,968	(*)	376,277
Intangible assets (amortizable)	(*)	459,278	14,976	1,620	13,356	23,701	(*)	29,189	27,377	(*)	61,583
Less: Accumulated amortization	(*)	272,778	4,995	861	4,134	8,696	(*)	10,534	9,270	(*)	21,830
Other assets	6,269	136,042	85,809	17,144	68,665	88,437	12,790	125,959	111,146	14,813	245,678
Total liabilities	**171,756**	**2,206,969**	**1,323,490**	**409,276**	**914,214**	**1,550,466**	**350,867**	**677,517**	**802,025**	**75,492**	**2,499,691**
Accounts payable	16,233	98,349	87,954	18,401	69,553	79,447	32,001	22,659	20,427	2,232	142,310
Mortgages, notes, and bonds payable in less than one year	22,723	213,260	101,876	34,311	67,565	114,597	45,694	105,292	95,141	10,151	367,663
Other current liabilities	6,233	172,594	94,794	32,673	62,121	116,097	48,359	57,692	55,613	2,079	161,684
Mortgages, notes, and bonds payable in one year or more	38,851	1,517,242	601,141	87,408	513,733	153,624	45,843	123,249	109,536	13,713	805,709
Other liabilities	3,097	189,366	91,450	45,706	45,744	114,053	29,158	38,611	35,110	3,501	189,407
Partners' capital accounts (+ or —) (net)	84,619	16,138	346,275	190,777	155,498	972,648	150,012	530,014	486,198	43,816	833,118
Total receipts	**386,521**	**1,555,173**	**5,152,881**	**3,149,696**	**2,003,165**	**7,103,239**	**1,585,034**	**4,010,384**	**3,770,771**	**239,613**	**6,351,646**
Business receipts	384,213	1,475,285	5,114,702	3,129,640	1,985,062	7,052,245	1,568,685	3,971,516	3,735,044	236,472	6,244,429
Income from other partnerships	—	2,542	(*)	(*)	(*)	1,553	4,047	9,653	9,653	—	13,700
Nonqualifying dividends	(*)	(*)	(*)	(*)	—	244	(*)	(*)	(*)	—	407
Interest received	341	6,026	5,761	2,352	3,409	15,513	5,075	9,032	8,778	254	17,888
Rents received	(*)	9,779	10,948	4,055	6,893	10,138	2,424	3,552	1,455	(*)	11,159
Royalties	—	9,251	—	—	—	659	(*)	(*)	(*)	(*)	(*)
Farm net profit	—	—	—	—	—	—	—	—	—	—	(*)
Net gain, noncapital assets	(*)	7,834	1,163	877	286	386	110	216	211	(*)	3,710
Other receipts	947	44,410	17,763	10,252	7,511	22,501	4,198	16,232	15,451	781	59,901
Total deductions	**318,121**	**1,904,061**	**3,339,007**	**1,680,057**	**1,658,950**	**3,653,035**	**1,312,771**	**2,954,523**	**2,774,644**	**179,879**	**5,046,325**
Cost of sales and operations	174,732	374,457	364,378	45,056	319,322	98,639	381,069	58,233	44,704	(*)	680,693
Salaries and wages	31,637	262,783	1,149,531	615,862	533,669	1,614,675	389,147	1,541,103	1,470,110	70,993	2,043,581
Payments to partners	25,927	28,085	162,213	124,765	37,448	205,116	50,737	285,692	263,070	22,622	358,533
Rent paid	9,878	71,138	250,076	140,079	109,997	390,001	49,966	203,148	190,524	12,624	280,014
Interest paid	3,568	70,321	56,488	9,097	47,391	21,524	6,467	22,597	21,029	1,568	90,533
Taxes paid	8,974	50,713	132,944	54,409	78,535	157,971	35,617	108,240	102,362	5,878	168,028
Bad debts	970	2,911	8,022	1,110	6,912	3,451	1,552	2,921	2,541	(*)	6,884
Repairs	3,487	24,166	23,628	10,132	13,496	16,621	3,312	8,362	7,371	991	21,455
Depreciation	11,551	326,815	67,636	22,906	44,730	88,202	15,634	48,902	44,105	4,797	102,616
Amortization	(*)	88,746	1,299	(*)	1,111	1,093	(*)	5,780	5,376	(*)	10,009
Depletion	—	(*)	(*)	—	(*)	50	(*)	(*)	(*)	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	(*)	2,880	22,363	16,376	(*)	31,635	9,521	21,542	21,167	(*)	31,889
Employee benefit programs	995	3,456	31,127	14,956	16,171	28,042	6,991	28,273	26,405	1,868	36,404
Net loss from other partnerships	—	21,496	(*)	(*)	(*)	4,776	(*)	3,390	2,933	(*)	26,545
Farm net loss	—	—	—	—	—	—	—	(*)	(*)	—	(*)
Net loss, noncapital assets	(*)	758	(*)	(*)	(*)	33	(*)	253	251	(*)	7,200
Other deductions	46,027	574,841	1,068,731	624,621	444,110	991,306	362,530	616,007	572,617	43,390	1,181,425
Net income (less deficit)	**68,400**	**—348,888**	**1,813,854**	**1,469,639**	**344,215**	**3,450,204**	**272,263**	**1,055,861**	**996,127**	**59,734**	**1,305,321**
Net income	74,860	196,966	1,870,576	1,477,177	393,399	3,458,283	280,932	1,066,235	1,002,581	63,654	1,490,949
Deficit	6,460	545,854	56,722	7,538	49,184	8,079	8,669	10,374	6,454	3,920	185,628

(*) 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," "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 are based. However, the data are included in the appropriate totals.

Table 2.10—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]	$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	1,073,094	783,271	67,871	146,418	106,901	105,866	106,780	116,033	56,916	35,317	35,448	5,721
Number of partners	4,950,634	3,906,108	252,152	427,913	349,627	351,660	400,493	544,341	364,156	314,036	561,852	339,878
Total assets	**235,468,301**	**235,468,301**	—	**582,727**	**1,804,216**	**3,873,989**	**7,644,310**	**18,321,112**	**20,028,962**	**24,713,472**	**71,060,495**	**87,439,038**
Cash	8,990,391	8,990,391	—	138,197	304,602	449,881	691,559	1,260,195	1,014,550	1,074,100	1,903,431	2,153,876
Notes and accounts receivable	16,402,532	16,402,532	—	38,056	117,844	308,052	596,429	1,391,378	1,507,093	1,704,381	3,850,925	6,888,374
Less: Allowance for bad debts	190,014	190,014	—	1,444	817	3,879	24,089	19,853	13,318	19,403	45,837	61,374
Inventories	11,985,431	11,985,431	—	66,795	216,086	421,351	626,058	1,218,054	1,008,286	988,856	2,357,195	5,080,750
Investments in Government obligations:												
United States	1,257,316	1,257,316	—	(*)	(*)	(*)	14,114	35,088	42,903	76,430	307,463	778,002
State and local	664,528	664,528	—	—	(*)	(*)	2,323	17,896	20,417	37,129	130,189	451,952
Other current assets	6,783,867	6,783,867	—	14,478	37,585	91,853	132,319	342,152	444,811	540,932	1,863,134	3,316,603
Mortgage and real estate loans	5,954,130	5,954,130	—	7,526	26,707	123,024	289,443	710,984	777,500	1,116,536	1,746,803	1,153,607
Other investments	18,975,405	18,975,405	—	31,758	104,586	181,120	256,240	749,860	916,619	1,282,540	4,006,775	11,445,907
Depreciable assets	152,377,129	152,377,129	—	602,025	1,513,260	2,623,921	5,068,397	11,403,900	12,343,904	16,442,635	52,798,469	49,580,618
Less: Accumulated depreciation	39,252,160	39,252,160	—	371,155	801,432	1,163,856	2,071,661	4,096,118	3,958,691	5,148,557	12,554,243	9,086,447
Depletable assets	2,198,285	2,198,285	—	7,805	14,977	37,948	73,200	138,492	154,886	233,573	491,458	1,045,946
Less: Accumulated depletion	471,909	471,909	—	4,116	7,859	18,460	27,820	33,870	45,145	83,196	117,296	134,147
Land	36,731,958	36,731,958	—	28,427	165,930	631,253	1,680,395	4,572,743	5,215,042	5,546,306	11,309,201	7,562,661
Intangible assets (amortizable)	1,803,482	1,803,482	—	2,847	11,229	27,308	49,274	163,346	111,278	137,102	609,831	691,267
Less: Accumulated amortization	649,279	649,279	—	2,094	6,184	7,931	12,896	107,693	59,552	45,380	207,629	199,920
Other assets	11,907,209	11,907,209	—	23,576	84,721	169,473	299,025	574,558	548,379	829,488	2,610,626	6,767,363
Total liabilities	**235,468,301**	**235,468,301**	—	**582,727**	**1,804,216**	**3,873,969**	**7,644,310**	**18,321,112**	**20,028,962**	**24,713,472**	**71,060,495**	**87,439,038**
Accounts payable	12,302,055	12,302,055	—	59,291	145,227	234,512	408,459	865,022	752,017	915,636	2,509,666	6,412,225
Mortages, notes, and bonds payable in less than one year	22,709,476	22,709,476	—	147,914	203,538	404,473	788,870	1,843,130	1,902,488	2,424,336	7,542,033	7,452,694
Other current liabilities	7,788,212	7,788,212	—	138,847	72,054	128,398	182,554	433,606	515,274	611,609	2,060,752	3,645,118
Mortages, notes, and bonds payable in one year or more	136,296,764	136,296,764	—	173,891	356,694	972,422	2,444,069	7,566,084	10,113,670	14,899,835	51,637,135	48,132,964
Other liabilities	14,779,122	14,779,122	—	236,122	137,929	243,793	544,237	952,931	1,228,530	1,457,365	3,084,161	6,894,054
Partners' capital accounts (+ or —) net	41,592,672	41,592,672	—	—173,338	888,774	1,890,371	3,276,121	6,660,339	5,516,983	4,404,691	4,226,748	14,901,983
Total receipts	**148,417,529**	**127,508,221**	**5,600,906**	**5,098,715**	**6,410,231**	**8,176,116**	**10,301,731**	**16,641,819**	**12,156,125**	**13,098,078**	**24,869,429**	**25,155,071**
Business receipts	142,505,781	122,472,071	5,391,641	5,003,357	6,316,177	8,036,043	10,080,254	16,171,322	11,714,507	12,531,249	23,756,237	23,471,284
Income from other partnerships	391,887	347,834	(*)	32,649	18,434	17,948	14,387	29,586	36,732	36,589	74,161	86,375
Nonqualifying dividends	50,635	27,501	228	62	911	404	975	2,080	1,637	1,289	4,346	15,569
Interest received	2,477,173	2,098,263	47,629	6,067	12,820	24,301	63,632	145,147	150,404	222,735	396,159	1,029,369
Rents received	649,343	568,743	12,935	5,684	10,199	21,679	27,846	65,872	71,172	70,770	172,441	110,137
Royalties	279,433	244,272	4,236	12,755	12,963	9,308	16,984	37,717	19,198	43,524	66,128	21,459
Farm net profit	23,349	12,563	(*)	—	—	(*)	(*)	4,616	454	(*)	(*)	(*)
Net gain, noncapital assets	359,566	320,350	74,009	6,680	7,764	12,393	17,129	38,615	30,832	33,469	54,226	45,233
Other receipts	1,680,362	1,416,624	69,215	31,461	30,963	53,515	78,455	146,864	131,189	157,048	344,491	373,423
Total deductions	**140,679,959**	**122,771,724**	**5,489,422**	**4,203,621**	**5,156,182**	**6,849,446**	**8,848,012**	**14,936,660**	**11,390,696**	**12,883,967**	**26,345,823**	**26,667,895**
Cost of sales and operations	64,672,843	53,977,860	2,807,922	1,799,039	2,548,152	3,670,231	4,882,683	8,277,401	5,767,182	6,082,387	9,848,962	8,293,901
Salaries and wages	12,489,039	11,205,156	339,170	503,493	640,651	787,934	967,525	1,428,512	974,795	1,037,086	1,956,188	2,569,802
Payments to partners	2,649,186	2,251,363	90,618	245,313	250,730	237,636	238,862	320,362	157,748	139,366	227,883	342,845
Rent paid	3,626,571	3,145,974	98,131	217,127	241,847	279,721	274,760	403,844	288,874	337,200	494,074	510,396
Interest paid	12,097,100	11,535,126	204,253	30,850	59,107	127,231	230,406	707,396	678,798	1,258,808	4,094,073	3,944,204
Taxes paid	5,770,918	5,210,172	122,546	90,466	146,858	208,508	285,936	547,060	515,706	601,459	1,434,007	1,257,626
Bad debts	255,093	237,809	26,673	4,366	6,698	8,621	12,195	29,089	28,051	21,502	46,667	53,747
Repairs	2,202,626	1,774,745	47,784	35,902	62,607	88,863	135,853	237,444	197,510	218,120	470,778	279,884
Depreciation	10,108,834	9,165,767	148,254	80,191	146,572	217,592	380,566	759,870	779,226	953,976	3,116,039	2,583,481
Amortization	165,755	163,551	1,009	389	1,819	3,152	2,876	12,293	16,373	17,860	60,845	46,935
Depletion	392,734	373,997	1,071	80,491	4,628	3,411	6,928	19,185	29,035	39,142	93,581	96,525
Pension, profit-sharing, annuity, bond purchase plans	190,127	179,651	3,745	6,077	6,289	7,395	9,486	13,391	13,654	16,691	38,377	64,546
Employee benefit programs	285,391	271,635	6,410	6,352	8,539	12,156	18,301	30,573	26,113	29,727	60,273	73,191
Net loss from other partnerships	1,150,079	972,685	19,901	190,126	37,653	48,729	42,795	97,525	96,690	61,431	224,468	133,367
Farm net loss	6,816	1,465	—	(*)	(*)	—		(*)	(*)	(*)	(*)	(*)
Net loss, noncapital assets	120,330	87,795	19,824	3,373	606	16,621	2,353	6,819	8,075	8,802	11,017	10,305
Other deductions	24,496,517	22,216,973	1,552,111	909,607	993,013	1,131,445	1,356,487	2,045,872	1,612,430	2,040,380	4,168,552	6,407,076
Net income (less deficit)	**7,737,570**	**4,736,497**	**111,484**	**895,094**	**1,254,049**	**1,326,670**	**1,453,719**	**1,705,159**	**765,429**	**214,111**	**—1,476,394**	**—1,512,824**
Net income	22,431,931	18,629,502	786,554	1,382,226	1,492,140	1,640,843	1,912,174	2,532,341	1,730,955	1,682,216	2,650,768	2,819,275
Deficit	14,694,361	13,893,005	675,070	487,132	238,091	314,173	458,455	827,182	965,536	1,468,105	4,127,162	4,332,099

Footnotes at end of table.

Table 2.10—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]	$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	123,173	56,187	4,300	10,010	6,617	7,590	9,615	9,896	4,297	2,504	1,274	84
Number of partners	351,062	194,105	22,123	24,912	16,694	22,525	31,461	30,806	14,772	11,572	16,222	3,018
Total assets	**8,954,658**	**8,954,658**	—	**39,667**	**114,903**	**268,471**	**718,785**	**1,570,349**	**1,498,102**	**1,694,353**	**2,287,016**	**763,012**
Cash	487,198	487,198	—	8,618	15,834	26,137	56,198	96,239	67,848	98,282	80,624	37,418
Notes and accounts receivable	401,813	401,813	—	1,875	3,551	5,518	18,436	55,214	60,262	72,428	148,116	36,395
Less: Allowance for bad debts	928	928	—	(*)	—	(*)	—	(*)	(*)	(*)	(*)	(*)
Inventories	654,548	654,548	—	3,042	11,995	15,803	35,886	82,828	133,899	117,726	154,929	98,440
Investments in Government obligations:												
United States	13,871	13,871	—	—	(*)	—	—	(*)	(*)	(*)	6,340	(*)
State and local	6,615	6,615	—	—		(*)	—	(*)	(*)	(*)	(*)	
Other current assets	195,803	195,803	—	1,099	(*)	5,733	6,786	31,821	21,776	56,221	62,682	8,334
Mortgage and real estate loans	201,173	201,173	—	(*)		(*)	(*)	24,290	31,954	47,874	79,609	(*)
Other investments	427,398	427,398	—	(*)	(*)	4,847	24,952	43,575	53,227	92,952	147,384	59,062
Depreciable assets	5,161,260	5,161,260	—	56,125	127,555	248,781	630,784	1,152,321	867,580	840,229	942,144	295,741
Less: Accumulated depreciation	2,127,876	2,127,876	—	32,706	67,765	119,562	300,067	494,348	346,693	341,563	335,616	89,536
Depletable assets	87,905	87,905	—	(*)	(*)	(*)	(*)	16,882	(*)	(*)	19,876	(*)
Less: Accumulated depletion	18,144	18,144	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Land	3,069,484	3,069,484	—	(*)	16,452	72,826	205,903	500,039	547,434	621,652	862,014	241,488
Intangible assets (amortizable)	20,743	20,743	—	—	—	(*)	(*)	6,377	1,041	(*)	7,401	4,895
Less: Accumulated amortization	3,142	3,142	—	—	—	(*)	(*)	1,309	119	(*)	854	636
Other assets	376,937	376,937	—	573	4,195	6,312	30,039	59,145	41,073	73,095	112,935	49,570
Total liabilities	**8,954,658**	**8,954,658**	—	**39,667**	**114,903**	**268,471**	**718,785**	**1,570,349**	**1,498,102**	**1,694,353**	**2,287,016**	**763,012**
Accounts payable	214,553	214,553	—	1,378	2,940	4,937	19,013	28,450	32,068	44,355	57,040	24,372
Mortgages, notes, and bonds payable in less than one year	1,830,189	1,830,189	—	6,718	29,359	64,579	149,224	341,728	263,940	361,233	435,884	177,524
Other current liabilities	185,485	185,485	—	492	4,013	6,411	6,827	35,713	24,095	50,488	45,195	12,251
Mortgages, notes, and bonds payable in one year or more	3,596,573	3,596,573	—	7,820	13,256	54,359	194,385	533,589	566,316	724,758	1,106,774	395,316
Other liabilities	485,924	485,924	—	1,703	6,194	13,444	16,579	76,190	70,547	110,253	160,506	30,508
Partners' capital accounts (+ or —) net	2,641,934	2,641,934	—	21,556	59,141	124,741	332,757	554,679	541,136	403,266	481,617	123,041
Total receipts	**13,326,402**	**7,942,662**	**302,164**	**176,109**	**327,310**	**463,630**	**830,253**	**1,458,178**	**1,017,550**	**1,595,195**	**1,462,346**	**309,927**
Business receipts	12,612,792	7,500,158	288,608	171,879	317,241	437,401	778,482	1,381,932	963,300	1,522,466	1,362,067	276,782
Income from other partnerships	12,970	11,413	—	—	—		(*)	(*)	(*)	(*)	2,085	(*)
Nonqualifying dividends	2,913	998	—	—	(*)	(*)	(*)	(*)	65	31	563	(*)
Interest received	68,467	44,895	1,916	(*)	734	266	3,418	4,620	7,836	8,756	14,566	2,713
Rents received	86,131	65,751	722	2,154	889	7,694	4,314	11,233	7,417	11,082	16,007	4,239
Royalties	16,884	11,012	(*)	(*)	(*)	(*)	(*)	548	3,204	1,328	2,492	3,086
Farm net profit	19,527	9,365	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	56,581	38,340	4,817	(*)	3,116	2,971	3,079	6,805	4,871	4,466	5,675	2,193
Other receipts	450,137	260,730	6,034	1,668	5,292	14,738	36,595	48,406	25,905	44,246	58,089	19,757
Total deductions	**12,430,758**	**7,807,971**	**262,296**	**159,251**	**298,136**	**418,717**	**786,776**	**1,406,198**	**970,923**	**1,595,302**	**1,529,234**	**381,138**
Cost of sales and operations	7,840,001	4,994,487	154,333	89,344	195,192	266,540	465,321	861,776	577,475	1,185,673	1,004,220	194,613
Salaries and wages	206,943	148,487	8,353	5,713	11,118	9,031	22,347	34,583	19,913	13,533	17,926	5,958
Payments to partners	134,807	99,232	3,289	8,793	8,229	9,691	11,916	20,574	12,739	11,868	9,565	2,568
Rent paid	466,523	291,533	4,917	8,196	8,543	16,745	33,257	59,029	40,577	44,432	63,617	12,220
Interest paid	653,022	404,149	10,238	2,760	4,715	15,933	31,164	67,240	56,699	78,729	101,397	35,274
Taxes paid	289,052	166,109	4,968	3,417	5,760	7,620	19,151	31,815	24,143	29,048	29,773	10,414
Bad debts	4,890	4,484	(*)	(*)	(*)	(*)	(*)	200	(*)	513	617	348
Repairs	515,337	276,687	9,549	3,734	8,926	21,645	37,567	50,495	39,175	47,120	49,908	8,868
Depreciation	982,412	526,623	15,831	7,235	14,183	26,346	58,372	113,017	80,539	78,961	93,585	28,554
Amortization	5,413	5,413	—	—	(*)	(*)	(*)	(*)	(*)	(*)	4,844	(*)
Depletion	2,613	1,551	(*)	—	—	—	(*)	220	(*)	(*)	374	(*)
Pension, profit-sharing, annuity, bond purchase plans	2,192	1,986	(*)	(*)	(*)	(*)	(*)	(*)	209	(*)	767	(*)
Employee benefit programs	4,532	4,178	(*)	(*)	(*)	(*)	(*)	370	306	1,330	909	315
Net loss from other partnerships	21,892	7,607	—	—	—	—	—	(*)	(*)	(*)	4,485	1,084
Farm net loss	5,509	(*)	—	(*)	(*)	—	—	—	(*)	—	—	—
Net loss, noncapital assets	23,573	14,268	(*)	(*)	(*)	(*)	(*)	2,331	818	(*)	2,911	1,038
Other deductions	1,272,047	859,672	47,860	29,258	40,085	41,241	95,441	163,198	116,408	102,220	144,334	79,627
Net income (less deficit)	**895,644**	**134,691**	**39,868**	**16,858**	**29,174**	**44,913**	**43,477**	**51,980**	**46,627**	**—107**	**—66,888**	**—71,211**
Net income	1,953,836	928,774	71,830	41,688	52,058	76,269	126,098	189,871	143,355	118,968	96,981	11,656
Deficit	1,058,192	794,083	31,962	24,830	22,884	31,356	82,621	137,891	96,728	119,075	163,869	82,867

Footnotes at end of table.

Table 2.10—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]	$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	15,571	11,155	1,091	2,935	1,383	972	1,017	1,375	977	594	652	159
Number of partners	223,777	179,489	3,341	16,884	9,724	14,339	10,652	21,994	13,273	17,799	67,554	3,929
Total assets	**6,514,055**	**6,514,055**	—	**9,337**	**22,502**	**36,741**	**70,014**	**221,149**	**384,122**	**422,996**	**1,254,630**	**4,112,564**
Cash	370,840	370,840	—	2,485	5,978	1,527	6,033	23,360	45,717	45,099	114,868	125,773
Notes and accounts receivable	524,773	524,773	—	(*)	(*)	(*)	5,095	18,449	46,999	40,904	135,764	275,658
Less: Allowance for bad debts	1,166	1,166	—	—	(*)	—	(*)	(*)	—	—	(*)	(*)
Inventories	247,790	247,790	—	—	(*)	—	(*)	2,841	3,210	21,652	39,140	180,723
Investments in Government obligations:												
United States	(*)	(*)	—	—	—	—	—	—	—	—	(*)	(*)
State and local	15,295	15,295	—	—	—	—	—	(*)	—	—	(*)	(*)
Other current assets	266,180	266,180	—	(*)	(*)	(*)	(*)	5,759	9,014	2,444	42,792	203,215
Mortgage and real estate loans	17,472	17,472	—	—	—	—	—	—	(*)	(*)	(*)	(*)
Other investments	310,471	310,471	—	(*)	(*)	(*)	—	14,433	19,660	31,143	115,743	126,590
Depreciable assets	3,919,891	3,919,891	—	15,026	26,354	30,515	46,796	158,673	222,574	274,764	682,729	2,462,460
Less: Accumulated depreciation	1,178,622	1,178,622	—	10,033	16,463	17,673	17,393	61,376	84,027	109,039	270,574	592,044
Depletable assets	1,455,104	1,455,104	—	(*)	(*)	(*)	27,810	47,704	107,792	148,975	346,792	749,856
Less: Accumulated depletion	341,492	341,492	—	(*)	(*)	(*)	12,245	17,733	35,224	75,159	99,659	83,363
Land	257,923	257,923	—	—	—	(*)	(*)	12,142	13,198	10,982	34,186	186,130
Intangible assets (amortizable)	75,557	75,557	—	(*)	—	—	—	(*)	(*)	(*)	(*)	60,391
Less: Accumulated amortization	47,427	47,427	—	(*)	—	—	—	(*)	(*)	(*)	(*)	38,831
Other assets	617,557	617,557	—	(*)	3,967	(*)	(*)	17,139	13,157	30,602	95,168	436,435
Total liabilities	**6,514,055**	**6,514,055**	—	**9,337**	**22,502**	**36,741**	**70,014**	**221,149**	**384,122**	**422,996**	**1,254,630**	**4,112,564**
Accounts payable	455,334	455,334	—	(*)	(*)	(*)	1,790	37,409	27,083	57,518	108,986	217,193
Mortgages, notes, and bonds payable in less than one year	343,698	343,698	—	(*)	(*)	(*)	(*)	28,543	37,061	44,159	91,155	134,548
Other current liabilities	195,425	195,425	—	(*)	(*)	(*)	(*)	4,694	3,362	13,694	17,961	152,081
Mortgages, notes, and bonds payable in one year or more	1,009,375	1,009,375	—	(*)	(*)	(*)	(*)	59,572	44,071	55,332	169,856	625,233
Other liabilities	249,592	249,592	—	1,439	1,659	(*)	8,371	1,848	6,871	4,351	44,210	180,009
Partners' capital accounts (+ or —) net	4,260,631	4,260,631	—	−31,360	2,651	30,667	50,012	89,083	245,674	247,942	822,462	2,803,500
Total receipts	**4,241,873**	**4,030,707**	**37,050**	**43,420**	**50,298**	**30,300**	**82,286**	**246,721**	**321,943**	**410,153**	**980,271**	**1,828,265**
Business receipts	4,001,011	3,807,162	35,409	41,689	50,089	29,885	73,589	217,146	311,394	376,463	908,296	1,763,202
Income from other partnerships	59,580	52,852	—	—	(*)	(*)	—	(*)	—	(*)	8,015	33,985
Nonqualifying dividends	(*)	(*)	—	—	—	—	—	—	—	—	—	(*)
Interest received	31,309	31,127	(*)	(*)	(*)	(*)	(*)	520	1,270	7,674	13,355	7,910
Rents received	19,514	17,272	—	—	—	—	(*)	757	716	1,125	4,756	9,860
Royalties	75,208	73,944	—	(*)	(*)	—	(*)	12,416	2,143	18,717	26,032	5,744
Farm net profit	(*)	(*)	—	—	—	—	—	—	—	(*)	—	—
Net gain, noncapital assets	12,026	11,814	(*)	—	—	(*)	(*)	991	1,943	771	4,616	1,324
Other receipts	43,062	36,373	(*)	69	(*)	(*)	1,025	4,504	4,477	4,979	15,201	6,093
Total deductions	**4,741,829**	**4,563,826**	**160,888**	**150,327**	**82,742**	**93,689**	**165,021**	**250,095**	**424,236**	**653,565**	**991,127**	**1,591,936**
Cost of sales and operations	1,184,750	1,143,185	(*)	15,934	(*)	(*)	16,569	62,716	74,070	102,325	337,879	500,252
Salaries and wages	141,382	127,489	(*)	(*)	(*)	(*)	(*)	10,214	17,006	20,156	29,033	30,647
Payments to partners	18,759	16,354	(*)	(*)	(*)	—	(*)	(*)	2,661	3,357	5,133	2,552
Rent paid	124,865	121,462	1,415	(*)	(*)	(*)	525	12,945	7,388	63,299	11,732	16,845
Interest paid	86,972	84,967	(*)	(*)	(*)	(*)	676	4,087	3,065	5,866	14,339	55,556
Taxes paid	144,044	136,790	5,209	670	2,322	(*)	3,024	8,903	11,001	16,120	29,487	59,520
Bad debts	2,997	2,884	—	—	(*)	—	(*)	(*)	(*)	(*)	523	2,133
Repairs	65,662	60,343	(*)	847	(*)	(*)	(*)	2,425	7,901	5,289	12,849	26,589
Depreciation	274,275	263,216	5,207	1,441	1,352	(*)	5,742	16,793	22,575	26,401	73,946	108,469
Amortization	1,641	1,641	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	669
Depletion	314,461	302,183	(*)	79,657	(*)	(*)	5,692	16,004	26,554	35,681	68,231	83,229
Pension, profit-sharing, annuity, bond purchase plans	3,393	3,393	(*)	—	—	—	—	(*)	(*)	(*)	939	1,978
Employee benefit programs	7,266	7,129	(*)	—	—	—	(*)	(*)	995	467	2,287	2,968
Net loss from other partnerships	63,886	57,094	(*)	—	(*)	(*)	—	(*)	(*)	(*)	25,730	4,657
Farm net loss	(*)	(*)	—	—	—	—	—	—	—	(*)	—	(*)
Net loss, noncapital assets	10,976	8,334	—	—	—	—	—	—	(*)	(*)	238	(*)
Other deductions	2,296,453	2,227,318	131,178	46,682	47,975	61,505	126,817	112,130	243,071	365,234	378,560	714,166
Net income (less deficit)	**−499,956**	**−533,119**	**−123,838**	**−106,907**	**−32,444**	**−63,589**	**−82,735**	**−3,374**	**−102,293**	**−243,412**	**−10,856**	**236,329**
Net income	1,289,923	1,236,324	8,331	7,563	6,950	(*)	26,423	69,975	86,061	102,644	232,966	684,635
Deficit	1,789,879	1,769,443	132,169	114,470	39,394	(*)	109,158	73,349	188,354	346,056	243,822	448,306

Footnotes at end of table.

Table 2.10—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]	$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	60,784	40,610	5,769	14,230	6,138	4,379	3,648	3,282	1,199	879	906	180
Number of partners	135,463	93,214	12,436	30,397	13,546	9,884	>					
Total assets	**6,369,007**	**6,369,007**	—	**51,004**	**98,928**	**156,571**	**245,607**	**500,179**	**420,668**	**613,569**	**1,837,565**	**2,444,916**
Cash	463,529	463,529	—	15,478	22,403	28,144	35,486	50,356	46,361	70,847	101,150	93,304
Notes and accounts receivable	993,425	993,425	—	3,246	14,568	19,280	56,821	86,878	84,993	124,415	314,699	288,525
Less: Allowance for bad debts	3,199	3,199	—	(*)	(*)	(*)	(*)	670	(*)	238	(*)	1,289
Inventories	1,503,879	1,503,879	—	1,439	4,060	27,738	24,741	92,141	77,527	125,985	502,948	647,300
Investments in Government obligations:												
United States	40,250	40,250	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
State and local	24,494	24,494	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Other current assets	613,808	613,808	—	800	2,851	4,218	4,512	24,770	25,970	61,826	225,940	262,921
Mortgage and real estate loans	131,920	131,920	—	—	(*)	(*)	(*)	9,116	20,616	6,177	18,413	71,309
Other investments	213,216	213,216	—	(*)	(*)	(*)	4,033	16,622	15,633	40,481	67,809	65,926
Depreciable assets	1,867,143	1,867,143	—	60,420	97,697	99,006	145,723	266,050	153,235	214,183	354,815	476,014
Less: Accumulated depreciation	729,274	729,274	—	33,560	52,628	39,381	70,482	118,395	66,893	100,906	130,059	116,970
Depletable assets	18,423	18,423	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Less: Accumulated depletion	6,858	6,858	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Land	669,328	669,328	—	(*)	(*)	5,070	12,264	21,479	51,369	46,925	39,274	263,645
Intangible assets (amortizable)	15,101	15,101	—	—	—	—	—	(*)	(*)	(*)	(*)	8,965
Less: Accumulated amortization	4,867	4,867	—	—	—	—	—	(*)	(*)	(*)	1,198	751
Other assets	558,689	558,689	—	(*)	2,032	3,949	11,927	17,553	14,044	(*)	581	340,694
Total liabilities	**6,369,007**	**6,369,007**	—	**51,004**	**98,928**	**156,571**	**245,607**	**500,179**	**420,668**	**613,569**	**1,837,565**	**2,444,916**
Accounts payable	763,546	763,546	—	5,867	12,737	18,787	42,772	51,040	78,035	81,033	224,990	248,285
Mortgages, notes, and bonds payable in less than one year	1,303,531	1,303,531	—	9,534	12,992	25,864	57,907	108,691	91,933	166,922	562,193	267,495
Other current liabilities	500,322	500,322	—	3,743	2,616	5,927	12,287	27,886	24,102	24,626	118,469	280,666
Mortgages, notes, and bonds payable in one year or more	2,024,709	2,024,709	—	4,923	16,397	27,423	37,158	116,684	77,849	142,729	603,843	997,703
Other liabilities	731,428	731,428	—	2,068	3,746	16,980	7,369	25,479	37,670	49,323	98,272	490,521
Partners' capital accounts (+ or —) net	1,045,471	1,045,471	—	24,869	50,440	61,590	88,114	170,399	111,079	148,936	229,798	160,246
Total receipts	**12,571,617**	**10,948,299**	**702,089**	**752,989**	**507,992**	**618,759**	**777,064**	**1,205,928**	**920,508**	**978,185**	**2,614,443**	**1,870,342**
Business receipts	12,347,998	10,739,785	690,895	749,864	502,734	616,018	768,589	1,189,105	902,227	955,048	2,536,217	1,829,088
Income from other partnerships	3,087	3,081	—	—	—	(*)	(*)	(*)	(*)	(*)	1,032	(*)
Nonqualifying dividends	1,030	956	—	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)
Interest received	32,680	31,009	404	79	303	214	1,002	2,832	3,516	4,246	7,859	10,554
Rents received	86,572	76,146	1,289	(*)	1,114	1,763	2,605	7,178	9,227	9,622	23,920	18,163
Royalties	2,209	1,224	—	—	—	—	(*)	(*)	(*)	—	(*)	(*)
Farm net profit	(*)	(*)	—	—	—	—	—	(*)	(*)	(*)	—	—
Net gain, noncapital assets	15,671	14,312	(*)	(*)	(*)	(*)	547	1,532	1,694	1,710	4,111	1,592
Other receipts	82,269	81,685	9,024	331	1,966	642	3,501	4,688	3,800	7,533	41,094	9,106
Total deductions	**11,777,220**	**10,393,087**	**668,739**	**630,826**	**418,406**	**541,587**	**683,792**	**1,118,225**	**863,942**	**917,435**	**2,630,189**	**1,919,946**
Cost of sales and operations	9,071,670	8,29,,624	525,018	429,645	265,586	370,872	518,830	854,242	715,408	781,072	2,211,817	1,619,134
Salaries and wages	510,633	376,384	26,405	38,909	32,093	48,676	32,343	69,195	27,820	16,106	61,089	25,748
Payments to partners	239,291	166,317	8,132	57,197	23,854	21,908	14,298	19,632	5,757	2,923	7,842	4,774
Rent paid	60,995	45,998	5,327	3,659	5,424	4,406	3,969	7,323	3,508	2,434	6,815	3,133
Interest paid	309,798	289,389	21,674	3,812	3,346	5,454	9,448	17,238	16,999	24,243	83,687	103,488
Taxes paid	202,159	174,453	12,475	9,434	8,449	11,943	13,672	21,848	16,218	15,081	34,360	30,973
Bad debts	12,808	9,728	1,500	(*)	339	594	590	1,760	1,052	1,586	1,206	860
Repairs	89,758	68,357	3,537	4,682	5,428	5,009	7,120	13,877	8,551	4,397	9,867	5,889
Depreciation	273,559	229,591	9,421	10,787	14,186	15,641	17,117	28,626	14,691	18,543	56,019	44,560
Amortization	379	379	—	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Depletion	1,074	1,055	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	17,322	16,461	(*)	(*)	(*)	(*)	1,438	1,340	1,838	789	4,006	1,388
Employee benefit programs	38,878	35,469	2,664	1,476	1,904	1,749	3,595	4,563	4,197	4,512	9,643	1,166
Net loss from other partnerships	4,535	4,443	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	3,384
Farm net loss	(*)	(*)	—	—	—	—	—	(*)	—	(*)	—	—
Net loss, noncapital assets	1,142	1,134	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other deductions	943,179	682,275	50,303	70,315	56,827	55,049	60,493	78,323	47,686	45,436	143,056	74,787
Net income (less deficit)	**794,397**	**555,212**	**33,350**	**122,163**	**89,586**	**77,172**	**93,272**	**87,703**	**56,566**	**60,750**	**—15,746**	**—49,604**
Net income	1,245,240	976,312	78,558	131,356	93,113	85,660	107,215	104,588	73,202	80,863	146,727	75,030
Deficit	450,843	421,100	45,208	9,193	3,527	8,488	13,943	16,885	16,636	20,113	162,473	124,634

Footnotes at end of table.

Table 2.10—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]	$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	29,326	23,099	2,782	7,427	4,128	3,295	2,117	1,970	620	372	322	66
Number of partners	74,535	60,454	6,740	17,125	8,910	8,170	4,914	5,564	2,197	1,971	3,163	1,700
Total assets	**3,900,062**	**3,900,062**	—	**27,629**	**65,271**	**120,232**	**155,662**	**300,987**	**210,763**	**246,661**	**648,526**	**2,124,331**
Cash	326,686	326,686	—	7,570	12,022	13,806	30,316	39,490	33,952	40,570	74,760	74,200
Notes and accounts receivable	632,866	632,866	—	2,361	5,654	20,975	32,360	53,943	48,819	48,867	140,396	279,491
Less: Allowance for bad debts	10,552	10,552	—	(*)	(*)	(*)	652	489	1,223	796	1,967	4,469
Inventories	672,927	672,927	—	4,210	13,819	23,279	19,551	46,320	45,132	54,617	135,877	330,122
Investments in Government obligations:												
United States	6,944	6,944	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
State and local	14,773	14,773	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Other current assets	227,489	227,489	—	(*)	1,672	2,576	3,700	12,589	3,515	5,213	21,595	176,359
Mortgage and real estate loans	9,388	9,388	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Other investments	199,544	199,544	—	—	(*)	(*)	1,179	5,019	10,545	10,925	33,851	134,565
Depreciable assets	2,521,513	2,521,513	—	22,698	55,958	88,894	111,603	244,169	137,963	136,409	332,956	1,390,863
Less: Accumulated depreciation	1,059,266	1,059,266	—	11,860	27,337	41,486	52,870	131,443	82,002	74,482	158,131	479,655
Depletable assets	162,932	162,932	—	(*)	(*)	—	(*)	(*)	—	(*)	6,324	147,917
Less: Accumulated depletion	38,230	38,230	—	(*)	—	—	—	(*)	—	(*)	(*)	(*)
Land	104,381	104,381	—	(*)	(*)	2,902	4,698	16,872	6,771	9,719	29,394	33,297
Intangible assets (amortizable)	13,965	13,965	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,518	(*)
Less: Accumulated amortization	7,472	7,472	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,240	(*)
Other assets	122,174	122,174	—	841	1,315	7,242	5,157	8,877	5,598	9,983	25,572	57,589
Total liabilities	**3,900,062**	**3,900,062**	—	**27,629**	**65,271**	**120,232**	**155,662**	**300,987**	**210,763**	**246,661**	**648,526**	**2,124,331**
Accounts payable	366,879	366,879	—	2,228	9,402	11,053	14,069	36,544	27,233	30,372	91,600	144,378
Mortgages, notes, and bonds payable in less than one year	546,637	546,637	—	1,115	7,565	18,334	9,429	28,527	19,113	27,957	62,401	372,196
Other current liabilities	238,290	238,290	—	1,169	1,730	5,810	12,436	14,157	7,505	12,252	33,062	150,169
Mortgages, notes, and bonds payable in one year or more	668,150	668,150	—	4,127	9,661	14,750	35,245	80,389	21,810	27,452	110,891	363,825
Other liabilities	352,134	352,134	—	2,440	2,374	4,452	2,158	11,792	1,783	15,572	25,704	285,859
Partners' capital accounts (+ or —) net	1,727,972	1,727,972	—	16,550	34,539	65,833	82,325	129,578	133,319	133,056	324,868	807,904
Total receipts	**6,948,915**	**6,400,526**	**274,942**	**137,292**	**206,418**	**330,601**	**419,687**	**668,344**	**559,742**	**550,678**	**1,326,876**	**1,925,946**
Business receipts	6,842,800	6,300,311	273,390	136,755	205,705	329,509	418,641	661,565	552,595	536,755	1,308,665	1,876,731
Income from other partnerships	(*)	(*)	—	—	—	—	(*)	—	(*)	—	(*)	(*)
Nonqualifying dividends	982	964	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Interest received	19,792	18,924	597	(*)	(*)	432	310	1,080	730	2,572	3,798	9,335
Rents received	13,479	10,405	(*)	(*)	(*)	(*)	(*)	2,016	1,141	669	2,944	2,411
Royalties	5,768	5,768	—	—	—	(*)	—	(*)	(*)	(*)	(*)	(*)
Farm net profit	(*)	(*)	—	—	—	—	—	—	(*)	(*)	—	—
Net gain, noncapital assets	4,333	3,534	(*)	(*)	(*)	(*)	(*)	832	850	475	479	123
Other receipts	60,945	60,433	522	91	241	339	272	2,841	4,373	9,748	10,807	31,199
Total deductions	**6,607,888**	**6,133,569**	**260,499**	**110,532**	**179,613**	**290,384**	**365,296**	**610,320**	**509,996**	**504,399**	**1,232,456**	**2,070,074**
Cost of sales and operations	4,517,126	4,235,879	194,938	60,462	95,260	169,672	235,149	399,889	389,425	374,844	922,863	1,393,377
Salaries and wages	448,989	398,788	17,413	5,549	11,133	24,116	35,858	46,955	31,781	29,334	72,853	123,796
Payments to partners	122,316	109,003	7,804	9,382	15,549	11,923	15,246	18,188	8,337	9,426	11,175	1,973
Rent paid	103,065	92,567	3,502	6,771	8,204	10,721	6,653	10,150	3,020	6,350	9,449	27,747
Interest paid	77,939	73,905	1,785	557	1,456	2,577	3,224	7,140	3,705	3,524	12,740	37,197
Taxes paid	140,704	127,783	4,961	2,720	4,567	8,778	11,442	18,468	11,811	11,215	25,573	28,248
Bad debts	13,207	12,507	160	(*)	(*)	668	1,249	2,315	1,273	1,108	2,478	3,017
Repairs	69,499	58,402	2,535	1,119	3,056	3,728	3,452	7,522	3,496	5,177	7,474	20,843
Depreciation	246,837	226,591	4,946	3,291	6,115	9,466	10,141	20,281	11,256	12,281	27,015	121,799
Amortization	6,303	6,156	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	1,891	3,221
Depletion	47,389	47,383	—	—	—	—	—	(*)	(*)	(*)	16,939	29,569
Pension, profit-sharing, annuity, bond purchase plans	12,004	11,795	(*)	—	—	(*)	600	590	1,219	800	3,441	4,758
Employee benefit programs	35,897	34,466	1,103	(*)	(*)	(*)	2,197	2,269	2,759	2,946	4,963	17,230
Net loss from other partnerships	14,224	14,224	—	—	—	—	—	—	—	(*)	(*)	(*)
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	3,408	3,144	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other deductions	748,981	680,976	18,675	20,551	34,039	47,276	39,959	75,628	41,701	46,549	112,444	244,154
Net income (less deficit)	**341,027**	**266,957**	**14,443**	**26,760**	**26,805**	**40,217**	**54,391**	**58,024**	**49,746**	**46,279**	**94,420**	**—144,128**
Net income	799,954	716,419	23,974	33,135	32,664	49,272	57,641	68,138	53,041	52,569	128,467	217,518
Deficit	458,927	449,462	9,531	6,375	5,859	9,055	3,250	10,114	3,295	6,290	34,047	361,646

Footnotes at end of table.

Table 2.10—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]	$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	17,157	11,184	1,336	1,889	2,347	1,637	1,435	1,315	518	311	332	64
Number of partners	53,091	32,045	3,009	4,608	4,922	4,429	4,183	4,590	2,223	1,641	2,151	289
Total assets	**3,478,739**	**3,478,739**	—	**7,759**	**40,742**	**61,943**	**96,851**	**205,254**	**180,598**	**211,689**	**634,696**	**2,039,207**
Cash	106,593	106,593	—	2,060	7,075	12,043	8,606	13,911	7,754	7,744	23,661	23,739
Notes and accounts receivable	201,151	201,151	—	(*)	2,132	5,399	13,743	13,148	10,033	19,746	48,130	88,626
Less: Allowance for bad debts	2,266	2,266	—	—	—	—	—	(*)	(*)	(*)	629	(*)
Inventories	30,936	30,936	—	(*)	(*)	(*)	(*)	2,237	3,800	(*)	6,517	(*)
Investments in Government obligations:												
United States	4,501	4,501	—	—	—	—	—	—	—	(*)	(*)	(*)
State and local	1,236	(*)	—	—	—	—	—	(*)	—	(*)	(*)	—
Other current assets	(*)	59,200	—	(*)	(*)	(*)	2,891	5,389	2,639	936	13,007	32,815
Mortgage and real estate loans	(*)	(*)	—	—	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Other investments	55,390	55,390	—	(*)	—	(*)	(*)	4,432	(*)	5,822	29,274	(*)
Depreciable assets	3,577,212	3,577,212	—	12,791	54,423	56,341	91,412	187,496	187,481	228,678	566,985	2,191,605
Less: Accumulated depreciation	842,149	842,149	—	8,489	29,625	21,930	35,072	62,155	61,642	86,135	166,027	371,074
Depletable assets	16,314	16,314	—	(*)	—	—	(*)	(*)	(*)	—	(*)	—
Less: Accumulated depletion	(*)	(*)	—	(*)	—	—	(*)	(*)	(*)	—	(*)	—
Land	149,253	149,253	—	—	(*)	(*)	1,089	17,659	24,680	26,671	68,873	6,318
Intangible assets (amortizable)	30,065	30,065	—	—	(*)	(*)	(*)	(*)	(*)	(*)	16,179	7,517
Less: Accumulated amortization	4,821	4,821	—	—	(*)	(*)	(*)	(*)	(*)	(*)	1,730	1,619
Other assets	95,763	95,763	—	(*)	4,803	1,727	2,418	16,998	2,142	3,944	20,719	41,996
Total liabilities	**3,478,739**	**3,478,739**	—	**7,759**	**40,742**	**61,943**	**96,851**	**205,254**	**180,598**	**211,689**	**634,696**	**2,039,207**
Accounts payable	173,547	173,547	—	1,103	2,212	4,218	5,876	7,787	8,516	12,053	65,514	66,268
Mortgages, notes, and bonds payable in less than one year	217,393	217,393	—	(*)	8,144	7,547	17,705	25,406	17,331	14,498	51,173	74,965
Other current liabilities	70,887	70,887	—	(*)	1,215	1,303	3,231	4,404	4,620	11,223	24,749	19,798
Mortgages, notes, and bonds payable in one year or more	1,460,663	1,460,663	—	(*)	10,271	20,318	17,170	93,282	95,493	190,766	382,150	650,144
Other liabilities	277,004	277,004	—	284	4,342	7,299	5,680	18,394	5,642	2,634	8,722	224,007
Partners' capital accounts (+ or —) net	1,279,245	1,279,245	—	4,335	14,558	21,258	47,189	55,981	48,996	—19,485	102,388	1,004,025
Total receipts	**2,502,818**	**2,105,981**	**157,608**	**72,206**	**139,635**	**98,492**	**162,987**	**223,580**	**160,137**	**119,727**	**485,344**	**486,265**
Business receipts	2,450,574	2,059,244	153,967	72,113	138,921	97,081	162,597	220,801	158,374	117,986	475,724	461,680
Income from other partnerships	(*)	(*)	—	—	—	—	—	—	—	—	(*)	(*)
Nonqualifying dividends	(*)	(*)	—	—	—	—	—	(*)	(*)	(*)	—	—
Interest received	6,647	5,829	—	(*)	(*)	(*)	(*)	—	445	677	1,503	2,502
Rents received	8,351	5,721	(*)	—	—	(*)	(*)	(*)	(*)	(*)	3,202	(*)
Royalties	(*)	(*)	—	—	—	—	—	—	—	—	(*)	(*)
Farm net profit	—	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	7,000	5,576	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	863	(*)
Other receipts	30,184	29,549	140	30	128	548	132	1,179	1,023	545	4,016	21,808
Total deductions	**2,527,979**	**2,176,352**	**130,876**	**58,093**	**130,196**	**91,101**	**139,613**	**205,388**	**154,043**	**114,685**	**482,063**	**672,294**
Cost of sales and operations	888,832	790,900	93,806	33,278	66,371	32,794	49,832	74,338	54,897	32,732	255,793	(*)
Salaries and wages	249,915	200,720	8,130	4,549	10,503	9,411	29,060	29,492	23,361	16,211	45,429	22,574
Payments to partners	30,285	21,392	(*)	(*)	(*)	3,762	5,113	3,088	(*)	(*)	2,078	(*)
Rent paid	59,799	44,723	3,535	1,859	2,648	4,229	3,505	6,895	3,231	6,296	10,697	1,728
Interest paid	155,862	148,331	1,852	(*)	2,346	2,247	2,107	7,845	8,412	15,504	38,593	69,339
Taxes paid	72,278	60,068	2,713	822	3,253	2,794	5,211	8,888	6,716	5,026	11,803	12,840
Bad debts	3,045	2,819	(*)	(*)	(*)	(*)	342	(*)	(*)	(*)	796	(*)
Repairs	73,499	50,271	2,887	2,797	4,691	3,399	6,219	9,731	4,154	1,931	10,437	4,025
Depreciation	349,498	318,124	4,282	1,722	9,916	7,133	10,121	18,187	15,613	14,120	47,045	189,985
Amortization	4,955	4,955	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Depletion	535	(*)	—	—	—	—	—	—	—	(*)	—	(*)
Pension, profit-sharing, annuity, bond purchase plans	3,424	3,415	—	(*)	—	(*)	(*)	(*)	(*)	910	1,060	(*)
Employee benefit programs	6,668	5,574	(*)	(*)	(*)	(*)	841	1,125	503	(*)	1,884	747
Net loss from other partnerships	746	746	—	—	—	—	(*)	(*)	(*)	(*)	—	
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	—	—	—	—	—	(*)	(*)	(*)	(*)	—
Other deductions	628,400	525,764	12,761	10,984	27,523	25,010	26,786	45,003	35,708	18,403	55,849	267,737
Net income (less deficit)	**—25,161**	**—72,371**	**26,732**	**14,113**	**9,439**	**7,391**	**23,374**	**18,192**	**6,094**	**5,042**	**3,281**	**—186,029**
Net income	299,295	243,065	29,457	16,353	13,140	14,166	26,351	27,571	15,484	16,762	37,406	46,375
Deficit	324,456	315,436	2,725	2,240	3,701	6,775	2,977	9,379	9,390	11,720	34,125	232,404

Footnotes at end of table.

Table 2.10—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]	$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	193,466	139,187	17,109	30,911	25,445	23,147	19,970	15,195	4,487	1,917	915	91
Number of partners	449,210	331,896	37,270	68,958	55,695	54,012	47,855	38,777	14,708	7,126	6,538	957
Total assets	**10,924,784**	**10,924,784**	—	**125,423**	**436,767**	**841,570**	**1,409,811**	**2,304,569**	**1,536,698**	**1,298,003**	**1,615,586**	**1,356,357**
Cash	1,280,190	1,280,190	—	28,007	78,357	130,881	184,994	296,128	182,276	150,052	127,485	102,010
Notes and accounts receivable	1,873,319	1,873,319	—	9,322	24,618	81,049	143,027	318,622	262,183	264,310	411,231	358,957
Less: Allowance for bad debts	28,678	28,678	—	(*)	1,618	1,490	4,475	4,674	6,500	5,804	3,492	
Inventories	3,751,037	3,751,037	—	47,351	165,343	304,904	482,176	801,613	527,361	427,246	462,021	513,022
Investments in Government obligations:												
United States	30,025	30,025	—	(*)	(*)	(*)	(*)	4,072	3,274	2,091	12,321	(*)
State and local	32,051	32,051	—	—	(*)	(*)	(*)	(*)	4,658	1,523	6,007	(*)
Other current assets	209,715	209,715	—	1,646	4,363	17,367	25,012	35,939	25,651	28,977	25,630	45,130
Mortgage and real estate loans	61,897	61,897	—	(*)	(*)	(*)	(*)	10,692	19,671	9,279	16,169	(*)
Other investments	320,933	320,933	—	(*)	2,411	9,532	9,106	43,047	51,966	59,358	86,007	58,770
Depreciable assets	4,143,341	4,143,341	—	81,074	233,681	397,840	684,649	982,390	559,801	412,711	464,466	326,729
Less: Accumulated depreciation	1,779,226	1,779,226	—	46,741	115,610	185,343	264,368	414,881	255,949	178,813	179,877	137,644
Depletable assets	32,801	32,801	—	(*)	(*)	1,852	(*)	5,368	3,229	6,849	5,339	(*)
Less: Accumulated depletion	10,262	10,262	—	(*)	(*)	(*)	(*)	2,435	(*)	(*)	(*)	(*)
Land	519,352	519,352	—	(*)	9,815	21,448	55,879	133,706	93,161	76,941	103,539	24,639
Intangible assets (amortizable)	71,853	71,853	—	(*)	3,248	11,789	14,429	13,090	6,981	10,256	10,726	(*)
Less: Accumulated amortization	20,046	20,046	—	(*)	1,441	3,100	3,264	3,447	2,134	2,254	4,277	(*)
Other assets	436,482	436,482	—	4,189	29,695	52,880	74,780	84,726	60,349	37,692	55,186	36,985
Total liabilities	**10,924,784**	**10,924,784**	—	**125,423**	**436,767**	**841,570**	**1,409,811**	**2,304,569**	**1,536,698**	**1,298,003**	**1,615,586**	**1,356,357**
Accounts payable	1,977,616	1,977,616	—	19,127	59,690	124,919	196,900	321,088	243,879	223,115	361,570	427,328
Mortgages, notes, and bonds payable in less than one year	1,343,460	1,343,460	—	15,283	41,081	73,915	127,813	228,543	181,468	196,161	279,035	200,161
Other current liabilities	380,684	380,684	—	6,524	16,858	36,413	39,780	69,448	44,576	32,438	51,410	83,237
Mortgages, notes, and bonds payable in one year or more	1,722,393	1,722,393	—	10,830	56,930	147,641	278,223	415,392	219,581	159,943	249,693	184,160
Other liabilities	351,001	351,001	—	4,806	24,972	39,988	41,057	55,697	65,357	30,225	44,413	44,486
Partners' capital accounts (+ or —) net	5,149,630	5,149,630	—	68,853	237,236	418,694	726,038	1,214,401	781,837	656,121	629,465	416,985
Total receipts	**45,640,677**	**37,954,938**	**2,036,771**	**1,201,844**	**2,322,591**	**3,442,506**	**4,440,892**	**7,250,857**	**4,539,904**	**3,915,706**	**4,776,886**	**4,026,981**
Business receipts	45,168,485	37,542,210	2,013,311	1,192,415	2,306,062	3,426,905	4,412,505	7,189,482	4,472,507	3,860,967	4,686,435	3,981,621
Income from other partnerships	4,430	4,239	—	—	(*)	—	(*)	(*)	461	(*)	1,971	(*)
Nonqualifying dividends	3,029	2,571	(*)	(*)	—	(*)	145	454	140	234	1,399	(*)
Interest received	63,842	56,521	1,797	281	447	1,465	2,962	8,663	9,186	9,341	12,469	9,910
Rents received	122,034	98,654	2,567	(*)	4,997	4,151	6,098	15,691	16,332	11,945	28,653	7,629
Royalties	7,522	6,552	—	—	(*)	(*)	(*)	3,215	637	595	1,451	(*)
Farm net profit	2,238	2,238	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	21,622	16,028	5,991	1,276	540	285	823	2,844	922	935	1,792	620
Other receipts	247,475	225,925	13,030	7,279	9,812	9,586	17,856	30,325	39,652	30,734	42,557	25,094
Total deductions	**42,962,103**	**35,819,499**	**1,901,861**	**1,119,932**	**2,157,084**	**3,182,248**	**4,127,232**	**6,798,953**	**4,290,850**	**3,730,928**	**4,602,779**	**3,907,632**
Cost of sales and operations	34,420,994	28,681,968	1,504,485	806,949	1,609,653	2,384,592	3,099,806	5,373,604	3,464,029	3,093,215	3,870,070	3,475,565
Salaries and wages	2,707,965	2,291,178	124,512	70,606	128,122	200,158	315,168	487,712	300,265	243,246	261,646	159,743
Payments to partners	577,031	482,241	26,211	25,063	61,534	68,902	89,358	96,183	47,778	32,473	28,346	6,393
Rent paid	713,240	594,692	32,620	47,374	81,059	104,193	87,637	102,012	51,172	28,351	40,599	19,675
Interest paid	274,972	235,888	10,013	3,074	7,135	16,527	29,169	48,813	30,810	26,218	38,134	25,995
Taxes paid	716,513	560,222	31,674	21,186	41,644	66,344	83,745	114,977	70,059	46,053	53,804	30,736
Bad debts	74,661	65,429	5,535	1,794	2,139	4,670	6,119	12,111	10,715	9,246	8,409	4,691
Repairs	208,505	166,417	6,784	6,446	11,549	17,592	26,123	32,662	18,659	14,823	15,535	16,244
Depreciation	463,422	375,491	19,082	11,336	26,361	36,252	60,083	81,732	42,917	33,728	37,459	26,541
Amortization	6,985	6,556	267	(*)	(*)	1,527	787	1,293	551	1,052	334	(*)
Depletion	2,512	2,302	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,264	(*)
Pension, profit-sharing, annuity, bond purchase plans	21,902	20,365	282	(*)	131	1,377	582	2,075	2,049	2,329	4,479	6,968
Employee benefit programs	41,021	38,721	1,018	247	1,374	2,524	2,729	7,119	5,615	5,939	7,155	5,001
Net loss from other partnerships	16,271	10,466	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	4,272	2,719
Farm net loss	(*)	(*)	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	8,041	6,322	(*)	(*)	(*)	(*)	(*)	(*)	2,001	147	46	299	(*)
Other deductions	2,728,067	2,281,240	136,284	125,399	185,739	275,006	325,569	436,161	245,596	193,660	230,974	(*)
Net income (less deficit)	**2,658,574**	**2,135,439**	**134,910**	**81,912**	**165,507**	**260,258**	**313,660**	**451,904**	**249,054**	**184,778**	**174,107**	**119,349**
Net income	3,022,727	2,428,364	165,097	121,893	206,745	301,612	363,745	486,304	260,045	199,388	193,361	130,174
Deficit	364,153	292,925	30,187	39,981	41,238	41,354	50,085	34,400	10,991	14,610	19,254	10,825

Footnotes at end of table.

Table 2.10—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]	$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	31,003	24,015	2,344	6,778	2,895	2,863	2,775	3,251	1,654	906	483	66
Number of partners	76,327	60,905	5,275	15,539	6,281	6,424	6,669	8,677	5,398	3,410	2,559	673
Total assets	**3,882,278**	**3,882,278**	—	**21,705**	**47,671**	**106,109**	**202,393**	**519,446**	**575,796**	**617,704**	**861,790**	**929,664**
Cash	442,140	442,140	—	7,620	12,443	24,073	32,099	80,430	77,408	82,884	74,286	50,897
Notes and accounts receivable	1,006,561	1,006,561	—	2,118	4,289	19,639	46,337	120,567	143,447	143,521	259,400	267,243
Less: Allowance for bad debts	12,761	12,761	—	(*)	—	(*)	476	1,263	3,003	1,663	3,295	2,751
Inventories	1,267,371	1,267,371	—	5,792	9,361	30,498	55,963	153,135	173,529	193,936	242,097	403,060
Investments in Government obligations:												
United States	9,765	9,765	—	—	(*)	—	(*)	(*)	(*)	(*)	4,503	(*)
State and local	13,426	13,426	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Other current assets	90,694	90,694	—	176	1,500	5,066	4,142	9,298	6,970	13,890	14,932	34,720
Mortgage and real estate loans	15,014	15,014	—	—	(*)	(*)	(*)	2,208	2,440	(*)	5,160	(*)
Other investments	164,315	164,315	—	(*)	(*)	1,057	1,244	14,421	18,448	29,904	55,135	42,771
Depreciable assets	1,103,173	1,103,173	—	10,912	29,547	40,468	79,276	194,709	196,297	189,523	193,823	168,618
Less: Accumulated depletion	509,480	509,480	—	6,043	16,300	20,370	30,417	95,631	94,991	88,194	77,942	79,592
Depletable assets	9,277	9,277	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Less: Accumulated depletion	2,668	2,668	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Land	172,691	172,691	—	—	(*)	1,090	6,454	29,197	31,351	38,218	49,736	13,296
Intangible assets (amortizable)	8,411	8,411	—	—	(*)	(*)	(*)	(*)	309	(*)	2,439	(*)
Less: Accumulated amortization	1,941	1,941	—	—	(*)	(*)	(*)	(*)	105	(*)	531	(*)
Other assets	106,290	106,290	—	390	1,624	2,358	7,145	10,317	20,053	10,237	32,869	21,297
Total liabilities	**3,882,278**	**3,882,278**	—	**21,705**	**47,671**	**106,109**	**202,393**	**519,446**	**575,796**	**617,704**	**861,790**	**929,664**
Accounts payable	957,667	957,667	—	3,138	7,806	17,579	39,082	92,468	111,548	139,460	229,089	317,477
Mortgages, notes, and bonds payable in less than one year	541,302	541,302	—	4,017	5,291	16,250	23,469	48,419	58,988	81,873	134,994	168,001
Other current liabilities	137,117	137,117	—	1,144	1,794	2,480	7,851	10,631	11,873	13,406	28,015	59,923
Mortgages, notes, and bonds payable in one year or more	409,777	409,777	—	(*)	4,880	11,751	19,995	69,127	57,767	49,000	99,180	96,082
Other liabilities	94,711	94,711	—	1,071	6,874	7,349	1,496	13,436	26,982	7,473	17,384	12,646
Partners' capital accounts (+ or —) net	1,741,704	1,741,704	—	10,340	21,026	50,700	110,500	285,365	308,638	326,472	353,128	275,535
Total receipts	**16,194,824**	**14,577,986**	**591,234**	**268,373**	**312,020**	**474,017**	**837,955**	**2,224,582**	**1,962,156**	**2,170,804**	**2,887,430**	**2,849,415**
Business receipts	16,009,402	14,408,009	581,161	265,569	304,836	471,467	831,428	2,207,297	1,932,046	2,146,179	2,846,936	2,821,088
Income from other partnerships	1,949	1,865	—	—	—	—	(*)	(*)	(*)	(*)	1,352	(*)
Nonqualifying dividends	1,470	1,444	—	—	—	(*)	(*)	(*)	(*)	(*)	1,311	(*)
Interest received	27,410	24,779	384	(*)	(*)	261	422	2,184	3,156	4,573	6,417	7,303
Rents received	31,419	27,971	553	(*)	(*)	(*)	445	3,440	7,531	3,481	8,695	2,035
Royalties	3,476	3,161	—	—	(*)	(*)	(*)	(*)	(*)	(*)	1,320	(*)
Farm net profit	(*)	(*)	(*)	—	—	—	—	(*)	(*)	—	—	(*)
Net gain, noncapital assets	8,280	6,774	2,009	(*)	(*)	(*)	230	1,095	383	600	702	589
Other receipts	109,614	102,879	7,093	2,450	4,752	2,117	5,413	10,301	18,292	15,431	20,697	16,333
Total deductions	**15,375,269**	**13,856,436**	**558,964**	**235,516**	**285,635**	**432,486**	**767,795**	**2,096,873**	**1,854,174**	**2,063,959**	**2,788,417**	**2,772,617**
Cost of sales and operations	13,320,263	12,036,251	475,584	158,890	217,740	339,619	620,768	1,823,542	1,587,224	1,768,303	2,465,700	2,578,881
Salaries and wages	583,275	527,562	19,990	9,444	14,379	18,874	37,165	82,330	85,642	111,613	101,444	46,681
Payments to partners	132,007	116,724	5,747	4,694	7,163	7,211	13,126	22,437	18,035	17,802	15,982	4,527
Rent paid	97,035	86,098	4,509	7,457	6,762	10,919	7,474	10,003	10,019	9,061	13,651	6,243
Interest paid	75,255	67,819	2,358	729	555	1,987	3,142	8,419	7,834	8,537	16,615	17,543
Taxes paid	164,546	143,545	4,520	1,842	3,339	4,552	10,229	21,584	27,715	23,448	29,452	16,866
Bad debts	28,672	26,839	2,728	(*)	304	776	1,382	3,903	5,959	3,800	4,577	3,319
Repairs	56,673	48,209	1,254	1,131	1,208	1,780	3,091	6,864	6,559	7,759	8,099	10,464
Depreciation	121,848	103,928	3,948	2,828	3,330	4,139	7,804	16,861	15,881	16,557	17,196	13,384
Amortization	1,158	1,158	—	(*)	(*)	(*)	(*)	114	28	(*)	(*)	(*)
Depletion	1,777	1,756	(*)	—	—	—	(*)	(*)	(*)	(*)	1,236	(*)
Pension, profit-sharing, annuity, bond purchase plans	11,226	10,620	205	(*)	(*)	(*)	118	907	986	1,403	2,651	4,334
Employee benefit programs	14,446	14,025	515	(*)	(*)	64	480	1,859	1,687	2,642	3,233	3,224
Net loss from other partnerships	13,825	8,377	(*)	—	—	—	(*)	(*)	(*)	(*)	3,980	(*)
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	1,520	1,227	(*)	(*)	—	—	(*)	(*)	(*)	28	(*)	(*)
Other deductions	751,743	662,298	35,442	48,169	30,582	42,186	62,613	95,138	86,038	92,374	104,218	(*)
Net income (less deficit)	**819,555**	**721,550**	**32,270**	**32,857**	**26,385**	**41,531**	**70,160**	**127,709**	**107,982**	**106,845**	**99,013**	**76,798**
Net income	904,178	785,834	37,148	43,256	35,319	44,782	78,004	135,665	111,561	111,427	106,095	82,577
Deficit	84,623	64,284	4,878	10,399	8,934	3,251	7,844	7,956	3,579	4,582	7,082	5,779

Footnotes at end of table.

Table 2.10—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]	$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	162,289	115,064	14,765	24,066	22,550	20,284	17,186	11,927	2,820	1,009	432	25
Number of partners	372,524	270,764	31,995	53,285	49,414	47,588	41,168	30,057	9,284	3,710	3,979	284
Total assets	**7,034,630**	**7,034,630**	**—**	**103,500**	**389,096**	**735,461**	**1,206,835**	**1,783,073**	**956,929**	**679,247**	**753,796**	**426,693**
Cash	837,081	837,081	—	20,327	65,914	106,808	152,820	215,433	104,299	67,168	53,199	51,113
Notes and accounts receivable	864,954	864,954	—	7,204	20,329	61,410	96,434	197,404	118,160	120,468	151,831	91,714
Less: Allowance for bad debts	15,865	15,865	—	(*)	(*)	1,318	1,014	3,160	1,671	4,837	2,509	741
Inventories	2,481,753	2,481,753	—	41,559	155,982	274,406	426,081	647,905	353,236	232,698	239,924	109,962
Investments in Government obligations:												
United States	20,260	20,260	—	(*)	(*)	(*)	(*)	2,915	2,487	(*)	(*)	(*)
State and local	18,625	18,625	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other current assets	118,867	118,867	—	1,470	2,863	12,301	20,870	28,620	18,548	15,087	10,698	10,410
Mortgage and real estate loans	46,883	46,883	—	(*)	(*)	(*)	(*)	8,484	17,231	7,029	11,009	
Other investments	154,642	154,642	—	(*)	1,797	8,475	7,862	28,626	31,550	29,446	30,872	15,999
Depreciable assets	3,037,791	3,037,791	—	69,852	204,134	357,372	604,799	786,620	363,232	223,028	270,643	156,111
Less: Accumulated depreciation	1,268,389	1,268,389	—	40,546	99,310	164,973	233,479	318,715	160,809	90,570	101,935	58,052
Depletable assets	23,524	23,524	—	(*)	(*)	1,770	(*)	4,699	(*)	(*)	(*)	(*)
Less: Accumulated depletion	7,594	7,597	—	(*)	(*)	(*)	(*)	2,098	(*)	(*)	(*)	(*)
Land	346,589	346,589	—	(*)	6,466	20,358	49,407	104,455	61,810	38,723	53,803	11,343
Intangible assets (amortizable)	63,442	63,442	—	(*)	3,205	8,535	14,285	12,284	6,672	9,966	8,287	(*)
Less: Accumulated amortization	18,105	18,105	—	(*)	1,441	2,293	3,244	3,199	2,029	2,085	3,746	(*)
Other assets	330,172	330,172	—	3,799	28,071	50,522	67,635	74,397	40,288	27,455	22,317	15,688
Total liabilities	**7,034,630**	**7,034,630**	**—**	**103,500**	**389,096**	**735,461**	**1,206,835**	**1,783,073**	**956,929**	**679,247**	**753,796**	**426,693**
Accounts payable	1,018,458	1,018,458	—	15,930	51,884	107,340	157,387	227,953	131,997	83,635	132,481	109,851
Mortgages, notes, and bonds payable in less than one year	801,283	801,283	—	11,266	35,790	57,665	104,344	179,783	121,949	114,285	144,041	32,160
Other current liabilities	243,424	243,424	—	5,333	15,064	33,933	31,918	58,779	32,703	18,965	23,395	23,314
Mortgages, notes, and bonds payable in one year or more	1,311,741	1,311,741	—	8,413	52,050	135,890	258,047	346,016	161,810	110,924	150,513	88,078
Other liabilities	256,288	256,288	—	3,735	18,098	32,639	39,561	42,260	38,374	22,752	27,029	31,840
Partners' capital accounts (+ or —) net	3,403,436	3,403,436	—	58,823	216,210	367,994	615,578	928,282	470,096	328,666	276,337	141,450
Total receipts	**29,419,707**	**23,353,212**	**1,445,537**	**933,021**	**2,010,571**	**2,968,489**	**3,599,369**	**5,018,443**	**2,569,421**	**1,741,339**	**1,889,456**	**1,177,566**
Business receipts	29,133,499	23,111,023	1,432,150	926,396	2,001,226	2,955,438	3,577,511	4,974,412	2,532,388	1,711,470	1,839,499	1,160,533
Income from other partnerships	2,481	2,374	—	—	(*)	—	(*)	(*)	(*)	(*)	619	—
Nonqualifying dividends	1,559	1,127	(*)	(*)	—	(*)	(*)	426	(*)	(*)	(*)	(*)
Interest received	36,306	31,616	1,413	247	402	1,204	2,540	6,474	5,909	4,768	6,052	2,607
Rents received	90,555	70,623	2,014	(*)	3,237	4,136	5,653	12,251	8,798	8,407	19,958	5,594
Royalties	4,046	3,391	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Farm net profit	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	—
Net gain, noncapital assets	13,341	9,953	3,982	(*)	(*)	(*)	593	1,749	559	334	1,090	(*)
Other receipts	137,486	122,671	5,937	4,829	5,060	7,469	12,441	19,970	21,228	15,116	21,860	8,761
Total deductions	**27,583,437**	**21,940,590**	**1,342,897**	**883,832**	**1,871,449**	**2,749,762**	**3,355,898**	**4,694,704**	**2,429,155**	**1,663,516**	**1,814,362**	**1,135,015**
Cost of sales and operations	21,084,007	16,629,536	1,028,901	647,945	1,391,913	2,044,973	2,475,808	3,544,930	1,871,048	1,322,964	1,404,370	896,684
Salaries and wages	2,122,773	1,761,699	104,522	61,162	113,743	181,284	277,903	404,397	214,520	130,904	160,202	113,062
Payments to partners	444,439	364,932	20,464	20,369	54,371	61,691	76,232	73,670	29,649	14,256	12,364	(*)
Rent paid	615,389	507,837	28,111	39,676	74,297	93,274	80,163	92,006	40,713	19,217	26,948	13,432
Interest paid	199,554	167,906	7,655	2,305	6,580	14,540	25,999	40,320	22,956	17,580	21,519	8,452
Taxes paid	551,540	416,250	27,154	19,319	38,305	61,792	73,453	93,274	42,169	22,562	24,352	13,870
Bad debts	45,851	38,452	2,807	1,703	1,835	3,894	4,715	8,092	4,756	5,446	3,832	1,372
Repairs	151,804	118,180	5,530	5,310	10,341	15,812	23,027	25,795	12,085	7,064	7,436	5,780
Depreciation	341,367	271,356	15,134	8,454	23,031	32,113	52,253	62,787	27,004	17,160	20,263	13,157
Amortization	5,827	5,398	267	(*)	(*)	1,150	776	1,179	523	1,052	(*)	(*)
Depletion	735	546	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Pension, profit-sharing, annuity, bond purchase plans	10,671	9,740	(*)	(*)	131	1,375	464	1,163	1,063	926	1,828	(*)
Employee benefit programs	26,563	24,684	503	(*)	1,169	2,460	2,249	5,260	3,928	3,285	3,922	1,777
Net loss from other partnerships	2,446	2,089	—	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)
Farm net loss	(*)	(*)	—	—	—	—	—	—	(*)	—	—	—
Net loss, noncapital assets	6,521	5,095	(*)	(*)	(*)	(*)	(*)	1,310	(*)	(*)	(*)	—
Other deductions	1,973,949	1,616,889	100,842	77,125	155,157	232,820	262,691	340,244	158,673	101,067	126,756	61,514
Net income (less deficit)	**1,836,270**	**1,412,622**	**102,640**	**49,189**	**139,122**	**218,727**	**243,471**	**323,739**	**140,266**	**77,823**	**75,094**	**42,551**
Net income	2,115,666	1,641,129	127,949	78,637	171,426	256,830	285,712	350,183	147,678	87,851	87,266	47,597
Deficit	279,396	228,507	25,309	29,448	32,304	38,103	42,241	26,444	7,412	10,028	12,172	(*)

Footnotes at end of table.

Table 2.10—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]	$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	434,357	355,092	18,791	29,612	36,428	46,740	54,192	70,588	40,162	25,920	28,068	4,591
Number of partners	2,993,829	2,475,819	116,007	139,130	173,247	185,642	232,816	372,153	282,492	244,506	416,560	313,266
Total assets	**175,200,100**	**175,200,100**	—	**136,000**	**621,041**	**1,744,350**	**3,917,838**	**11,320,863**	**14,196,305**	**18,206,306**	**56,813,352**	**68,244,045**
Cash	4,235,207	4,235,207	—	23,136	61,690	96,436	185,185	467,312	430,046	475,609	1,072,579	1,423,214
Notes and accounts receivable	10,219,578	10,219,578	—	11,241	38,575	117,846	225,407	684,371	837,467	987,834	2,216,412	5,100,425
Less: Allowance for bad debts	101,181	101,181	—	(*)	(*)	—	(*)	9,844	6,911	5,904	16,755	41,483
Inventories	4,759,547	4,759,547	—	(*)	5,124	24,600	32,006	146,420	182,818	197,081	972,564	3,196,692
Investments in Government obligations:												
United States	1,079,144	1,079,144	—	—	(*)	(*)	(*)	24,925	27,329	55,608	257,614	703,578
State and local	529,657	529,657	—	—	(*)	—	(*)	13,083	10,936	18,821	95,557	390,452
Other current assets	4,731,164	4,731,164	—	5,389	19,067	43,176	59,317	167,076	313,542	338,274	1,334,841	2,450,482
Mortgage and real estate loans	5,423,872	5,423,872	—	7,444	25,547	114,760	276,231	642,002	696,761	1,036,258	1,581,263	1,043,606
Other investments	16,767,048	16,767,048	—	28,052	88,492	143,815	171,717	539,231	682,396	967,905	3,331,408	10,814,032
Depreciable assets	112,801,051	112,801,051	—	91,397	489,112	1,114,582	2,529,316	6,878,808	8,839,677	12,365,984	43,882,438	36,609,537
Less: Accumulated depreciation	24,876,665	24,876,665	—	61,618	266,289	448,455	962,930	2,154,123	2,421,147	3,410,554	9,514,693	5,636,856
Depletable assets	380,086	380,086	—	(*)	(*)	9,356	11,181	51,554	18,837	63,469	101,338	120,888
Less: Accumulated depletion	39,210	39,210	—	(*)	(*)	(*)	(*)	3,667	5,486	5,611	11,064	9,272
Land	29,988,818	29,988,818	—	23,065	139,434	470,598	1,280,140	3,596,811	4,223,500	4,478,728	9,395,281	6,381,261
Intangible assets (amortizable)	930,161	930,161	—	(*)	2,206	8,933	26,471	28,456	46,742	82,182	314,759	419,233
Less: Accumulated amortization	226,276	226,276	—	(*)	1,134	1,718	8,004	9,126	12,669	16,513	78,322	97,925
Other assets	8,598,099	8,598,099	—	5,160	17,348	50,650	103,652	257,574	332,267	577,135	1,878,132	5,376,181
Total liabilities	**175,200,100**	**175,200,100**	—	**136,000**	**621,041**	**1,744,350**	**3,917,838**	**11,320,863**	**14,196,305**	**18,206,306**	**56,813,352**	**68,244,045**
Accounts payable	7,439,797	7,439,797	—	11,736	23,302	40,923	74,996	283,108	256,750	379,049	1,309,020	5,060,913
Mortgages, notes, and bonds payable in less than one year	14,999,603	14,999,603	—	40,519	44,891	136,908	314,599	894,447	1,121,598	1,401,234	5,473,416	5,571,991
Other current liabilities	5,315,155	5,315,155	—	95,615	16,787	50,667	74,810	213,914	332,158	384,925	1,496,881	2,649,398
Mortgages, notes, and bonds payable in one year or more	114,059,858	114,059,858	—	77,942	168,456	530,009	1,573,395	5,544,511	8,223,198	12,372,521	44,718,164	40,851,662
Other liabilities	11,396,935	11,396,935	—	164,487	81,797	132,021	413,369	664,327	958,829	1,160,228	2,495,291	5,326,586
Partners' capital accounts (+ or —) net	21,988,752	21,988,752	—	—254,299	285,808	853,822	1,466,669	3,720,556	3,303,772	2,508,349	1,320,580	8,783,495
Total receipts	**32,405,970**	**30,741,344**	**1,315,593**	**310,032**	**338,823**	**507,556**	**852,387**	**2,279,147**	**2,530,408**	**3,379,691**	**8,904,854**	**10,322,853**
Business receipts	28,900,782	27,689,255	1,216,196	257,209	296,569	450,345	774,961	2,065,040	2,307,617	3,057,041	8,284,971	8,979,306
Income from other partnerships	284,517	252,447	(*)	31,946	(*)	16,849	10,200	16,906	30,065	33,214	58,796	37,821
Nonqualifying dividends	39,188	20,750	(*)	(*)	(*)	(*)	252	1,445	1,376	887	2,052	14,193
Interest received	2,179,657	1,841,072	41,297	4,119	9,211	19,620	50,470	118,061	120,188	181,606	323,432	973,068
Rents received	160,788	151,523	3,723	(*)	825	1,566	6,098	14,188	18,490	17,066	42,197	47,169
Royalties	153,120	127,644	(*)	10,694	(*)	9,251	622	18,783	6,989	22,374	35,443	7,066
Farm net profit	1,365	741	—	—	—	—	—	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	186,420	179,187	39,217	2,417	2,049	4,670	4,981	19,146	17,410	23,072	31,778	34,447
Other receipts	500,133	478,725	10,385	3,387	1,547	5,094	4,803	25,227	28,245	44,395	125,909	229,733
Total deductions	**36,057,772**	**34,706,138**	**1,564,963**	**413,647**	**305,149**	**469,608**	**775,863**	**2,171,937**	**2,590,704**	**3,628,815**	**10,916,334**	**11,869,118**
Cost of sales and operations	2,593,563	2,447,094	204,656	65,471	43,216	52,746	109,162	244,125	222,437	275,458	624,359	605,464
Salaries and wages	1,677,348	1,635,039	33,231	19,323	22,152	18,631	30,690	80,670	102,418	171,479	420,399	736,046
Payments to partners	462,998	418,673	20,115	14,226	5,349	9,735	14,058	33,499	24,899	29,000	86,526	181,266
Rent paid	705,868	686,957	12,035	13,991	10,827	10,306	18,708	51,484	58,307	76,878	163,614	260,807
Interest paid	9,512,919	9,309,166	137,138	8,850	29,359	64,582	128,694	491,650	688,039	1,005,183	3,483,258	3,272,413
Taxes paid	3,318,595	3,174,193	41,915	10,268	31,337	48,026	86,250	249,165	300,888	396,703	1,078,000	929,641
Bad debts	98,485	97,996	15,754	(*)	2,680	1,035	917	7,249	12,028	6,169	18,805	32,478
Repairs	916,780	863,046	13,428	4,381	10,516	19,647	30,728	89,618	96,104	118,356	310,998	169,270
Depreciation	5,570,594	5,375,920	59,581	9,193	27,470	59,985	130,983	342,496	440,211	610,855	2,207,425	1,487,721
Amortization	26,780	26,051	131	(*)	(*)	(*)	237	1,535	1,833	1,658	7,058	12,414
Depletion	20,906	16,010	(*)	(*)	(*)	(*)	702	2,112	1,483	2,568	5,327	1,235
Pension, profit-sharing, annuity, bond purchase plans	27,101	26,582	(*)	(*)	(*)	(*)	(*)	584	808	2,940	3,971	17,490
Employee benefit programs	27,643	26,939	257	(*)	(*)	(*)	489	1,907	1,796	1,808	5,597	14,553
Net loss from other partnerships	951,585	806,654	(*)	174,938	31,412	30,687	40,441	76,131	82,126	72,593	180,178	103,063
Farm net loss	(*)	(*)	—	—	—	—	—	(*)	—	—	(*)	(*)
Net loss, noncapital assets	61,462	44,058	(*)	(*)	(*)	(*)	(*)	2,086	6,886	(*)	6,039	6,567
Other deductions	10,084,913	9,751,688	1,002,729	88,969	88,802	143,124	182,233	497,616	540,441	854,366	2,314,741	4,038,667
Net income (less deficit)	**—3,651,802**	**—3,964,794**	**—249,370**	**—103,615**	**33,674**	**37,948**	**76,524**	**107,210**	**—60,296**	**—249,124**	**—2,011,480**	**—1,546,265**
Net income	4,719,186	4,080,146	140,302	106,619	113,330	149,763	241,401	547,284	459,046	513,560	874,692	934,149
Deficit	8,370,988	8,044,940	389,672	210,234	79,656	111,815	164,877	440,074	519,342	762,684	2,886,172	2,480,414

Footnotes at end of table.

Table 2.10—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]	$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	198,956	146,595	16,667	49,270	24,415	18,106	14,786	12,412	4,656	2,818	2,979	486
Number of partners	668,858	538,762	51,174	125,631	66,889	52,659	59,750	62,484	31,257	26,828	46,299	15,791
Total assets	**20,125,114**	**20,125,114**	**—**	**185,696**	**404,062**	**644,091**	**1,029,742**	**1,897,762**	**1,621,706**	**2,018,325**	**5,969,124**	**6,354,606**
Cash	1,720,016	1,720,016	—	50,736	101,243	140,907	184,741	273,399	200,596	185,872	308,304	274,218
Notes and accounts receivable	1,555,300	1,555,300	—	9,557	28,081	55,006	101,540	162,753	156,317	145,570	436,179	460,297
Less: Allowance for bad debts	42,044	42,044	—	(*)	(*)	(*)	1,692	4,214	358	5,780	19,333	8,576
Inventories	363,530	363,530	—	8,402	14,787	22,396	33,361	43,654	34,539	40,972	63,199	102,220
Investments in Government obligations:												
United States	78,672	78,672	—	(*)	(*)	(*)	(*)	(*)	7,262	15,643	19,021	32,471
State and local	40,407	40,407	—	—	—	(*)	—	(*)	2,960	7,722	12,711	14,856
Other current assets	480,508	480,508	—	4,799	7,599	15,794	29,768	58,809	42,704	47,041	136,647	137,347
Mortgage and real estate loans	105,508	105,508	—	(*)	(*)	(*)	(*)	24,550	(*)	(*)	41,433	9,611
Other investments	681,375	681,375	—	1,995	9,764	16,899	38,179	83,501	81,049	73,924	195,299	180,765
Depreciable assets	18,385,530	18,385,530	—	262,486	428,480	587,962	828,114	1,533,993	1,375,393	1,969,497	5,571,936	5,827,669
Less: Accumulated depreciation	6,658,964	6,658,964	—	166,148	225,715	290,026	368,479	659,397	640,338	846,927	1,799,266	1,662,668
Depletable assets	44,720	44,720	—	3,584	(*)	(*)	(*)	5,186	(*)	(*)	2,278	(*)
Less: Accumulated depletion	15,174	15,174	—	2,121	(*)	(*)	(*)	1,400	(*)	(*)	(*)	(*)
Land	1,973,414	1,973,414	—	3,009	13,697	47,015	110,961	244,145	259,373	282,334	586,797	425,883
Intangible assets (amortizable)	646,037	646,037	—	1,527	5,437	4,879	6,011	99,331	54,685	40,613	251,308	182,246
Less: Accumulated amortization	335,228	335,228	—	1,147	3,537	2,056	978	84,249	43,924	24,780	118,238	56,319
Other assets	1,101,507	1,101,507	—	9,674	21,366	39,121	58,310	112,546	79,749	70,592	282,236	427,913
Total liabilities	**20,125,114**	**20,125,114**	**—**	**185,696**	**404,062**	**644,091**	**1,029,742**	**1,897,762**	**1,621,706**	**2,018,325**	**5,969,124**	**6,354,606**
Accounts payable	910,659	910,659	—	16,738	31,434	28,939	53,043	99,596	78,453	88,022	290,946	223,488
Mortgages, notes, and bonds payable in less than one year	2,123,998	2,123,998	—	73,739	58,715	74,587	107,873	187,245	170,044	211,205	586,776	653,814
Other current liabilities	901,955	901,955	—	30,401	28,369	20,855	31,587	63,390	74,856	81,954	273,025	297,518
Mortgages, notes, and bonds payable in one year or more	11,754,819	11,754,819	—	29,972	68,298	177,169	304,568	722,665	865,352	1,226,110	4,295,764	4,064,921
Other liabilities	935,104	935,104	—	58,895	12,845	28,775	49,654	99,204	81,831	84,779	207,043	312,078
Partners' capital accounts (+ or —) (net)	3,498,579	3,498,579	—	—24,049	204,401	313,766	483,017	725,662	351,170	326,255	315,570	802,787
Total receipts	**30,765,135**	**27,375,777**	**770,879**	**2,404,536**	**2,517,164**	**2,684,272**	**2,736,175**	**3,309,064**	**2,105,933**	**2,144,853**	**4,316,409**	**4,384,492**
Business receipts	30,167,328	26,826,064	716,057	2,381,146	2,498,856	2,648,899	2,690,890	3,246,251	2,046,493	2,100,736	4,193,862	4,302,874
Income from other partnerships	26,486	23,614	(*)	(*)	(*)	(*)	1,771	1,351	1,489	(*)	2,224	11,931
Nonqualifying dividends	3,329	1,098	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Interest received	74,778	68,885	1,616	1,482	2,040	2,290	4,989	8,839	7,233	7,862	19,157	13,377
Rents received	152,471	143,268	3,191	1,312	2,016	6,177	8,298	14,448	17,644	18,874	50,762	20,546
Royalties	18,720	18,126	—	(*)	—	—	(*)	(*)	6,204	(*)	418	(*)
Farm net profit	(*)	(*)	—	—	—	—	—	—	(*)	—	(*)	—
Net gain, noncapital assets	55,913	51,559	19,401	(*)	269	3,153	7,402	5,758	3,061	1,919	4,912	4,788
Other receipts	266,050	243,103	30,060	18,606	11,970	22,568	14,271	29,694	23,714	14,769	46,816	30,633
Total deductions	**23,541,245**	**21,161,773**	**535,870**	**1,560,758**	**1,584,856**	**1,761,912**	**1,804,419**	**2,375,544**	**1,586,002**	**1,735,014**	**3,961,641**	**4,255,757**
Cost of sales and operations	4,145,791	3,387,274	122,113	297,914	261,149	377,956	388,014	406,711	269,441	233,578	621,961	408,437
Salaries and wages	6,545,441	6,026,648	115,590	358,688	419,519	475,741	497,164	669,691	452,231	524,923	1,047,811	1,465,290
Payments to partners	1,063,630	938,082	24,291	127,636	133,274	111,715	88,687	128,005	54,764	49,523	77,218	142,969
Rent paid	1,392,108	1,268,001	34,780	133,558	120,434	128,205	120,406	154,006	111,671	109,149	187,551	168,241
Interest paid	1,025,490	989,210	20,740	11,470	10,554	19,689	25,924	63,383	71,069	99,514	321,925	344,942
Taxes paid	887,323	810,363	18,462	41,949	49,526	62,469	63,441	92,996	74,870	80,189	171,207	155,254
Bad debts	44,966	41,928	1,864	1,241	1,334	1,817	2,257	5,294	2,479	2,733	13,833	9,076
Repairs	263,321	230,935	7,677	11,895	18,135	17,757	23,811	31,114	19,470	21,010	53,710	28,356
Depreciation	1,947,835	1,850,038	29,746	35,186	46,989	61,479	78,007	138,738	151,424	159,072	573,545	575,852
Amortization	113,299	112,400	425	(*)	973	585	1,423	8,794	13,563	14,270	46,115	26,008
Depletion	3,244	3,200	—	(*)	—	(*)	—	(*)	(*)	(*)	(*)	(*)
Pension profit-sharing, annuity, bond purchase plans	102,789	95,654	952	3,179	5,172	5,461	6,248	8,163	7,053	8,602	19,714	31,110
Employee benefit programs	123,462	119,135	849	4,378	4,665	6,710	8,002	13,000	9,942	12,543	27,835	31,211
Net loss from other partnerships	76,940	71,451	(*)	(*)	(*)	8,915	1,734	17,770	5,854	5,362	8,107	5,386
Farm net loss	(*)	(*)	—	—	—	—	—	(*)	(*)	—	—	—
Net loss, noncapital assets	11,490	10,298	(*)	(*)	(*)	111	(*)	46	136	(*)	1,234	(*)
Other deductions	5,793,119	5,207,143	151,666	517,314	512,023	483,234	499,189	637,813	341,819	414,405	788,594	861,086
Net income (less deficit)	**7,223,890**	**6,214,004**	**235,009**	**843,778**	**932,308**	**922,360**	**931,756**	**933,520**	**519,931**	**409,839**	**356,768**	**128,735**
Net income	9,100,813	8,019,620	268,625	923,587	974,140	953,325	963,300	1,038,610	640,731	597,396	940,168	719,738
Deficit	1,876,923	1,805,616	33,616	79,809	41,832	30,965	31,544	105,090	120,800	187,557	583,400	591,003

(*) 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 column consists of partnerships filing final returns. Assets were distributed to the partners when the partnership closed out its business, leaving zero assets for the partnership at the close of accounting period.

NOTE; All balance sheet data are measured as of the end of the partnership accounting period. "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separetely because of the small number of sample returns on which it was based. However however, the data are included in the appropriate totals.

Table 2.11—Partnership Payments to Retirement Plans for Employees or Partners, by Industrial Division and Size of Business Receipts

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

Industrial division, size of business receipts[1]	Number of partnerships	Partnerships with deduction for pension, profit-sharing, annuity, or bond purchase plans			Partnerships with payments on behalf of partners to—			
					A self-employed retirement plan[2]		An individual retirement account	
		Number of partnerships	Amount of deduction	Number of plans	Number of partnerships	Amount of payments	Number of partnerships	Amount of payments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Industries								
Total	**1,073,094**	**21,772**	**190,127**	**24,908**	**11,823**	**169,263**	**1,703**	**6,436**
Under $100,000[3]	824,355	2,994	3,068	3,195	2,444	5,660	698	914
$100,000 under $200,000	114,009	4,276	7,275	4,777	2,811	21,347	(*)	(*)
$200,000 under $500,000	90,605	7,992	21,784	8,373	4,077	44,004	387	1,068
$500,000 under $1,000,000	25,523	2,919	13,714	3,888	1,277	19,332	168	764
$1,000,000 or more	18,602	3,591	144,286	4,675	1,214	78,920	128	2,775
Agriculture, Forestry, and Fishing								
Total	**123,173**	**1,003**	**2,192**	**1,015**	**979**	**5,706**	**215**	**506**
Under $100,000[3]	95,250							
$100,000 under $200,000	15,091	396	291	396	567	1,636	(*)	(*)
$200,000 under $500,000	9,192	294	434	303	220	2,158	(*)	(*)
$500,000 under $1,000,000	2,268	205	333	205	158	1,260	(*)	(*)
$1,000,000 or more	1,372	108	1,134	111	34	652	(*)	(*)
Mining								
Total	**15,571**	**134**	**3,393**	**141**	**(*)**	**(*)**	**(*)**	**(*)**
Under $100,000[3]	12,629	—	—	—	—	—	—	—
$100,000 under $200,000	800	—	—	—	(*)	(*)	—	—
$200,000 under $500,000	1,091				—	—	—	—
$500,000 under $1,000,000	478	76	468	76			—	—
$1,000,000 or more	573	58	2,925	65	(*)	(*)	(*)	(*)
Construction								
Total	**60,784**	**1,294**	**17,322**	**1,630**	**119**	**1,026**	**(*)**	**(*)**
Under $100,000[3]	44,123	517	413	651	—	—	—	—
$100,000 under $200,000	8,206	(*)	(*)	(*)	—	—	—	—
$200,000 under $500,000	5,341	239	1,904	247	85	616	(*)	(*)
$500,000 under $1,000,000	1,616	138	1,600	174	(*)	(*)	(*)	(*)
$1,000,000 or more	1,498	151	12,583	242	18	241	(*)	(*)
Manufacturing								
Total	29,326	647	12,004	701	194	911	(*)	(*)
Under $100,000[3]	20,945	—	—	—	(*)	(*)	—	—
$100,000 under $200,000	3,805	(*)	(*)	(*)	(*)	(*)	—	—
$200,000 under $500,000	2,765	236	985	245	88	376	(*)	(*)
$500,000 under $1,000,000	942	85	643	94			—	—
$1,000,000 or more	869	259	10,247	295	23	243	(*)	(*)
Transportation, Communication, Electric, Gas, and Sanitary Services								
Total	**17,157**	**186**	**3,424**	**201**	**93**	**2,175**	**(*)**	**(*)**
Under $100,000[3]	13,690	(*)	(*)	(*)	—	—	(*)	(*)
$100,000 under $200,000	1,770	(*)	(*)	(*)	(*)	(*)	—	—
$200,000 under $500,000	1,053	95	320	95	(*)	(*)	—	—
$500,000 under $1,000,000	339				(*)	(*)	—	—
$1,000,000 or more	305	69	2,774	84	(*)	(*)	(*)	(*)
Wholesale and Retail Trade								
Total	**193,466**	**3,491**	**21,902**	**3,935**	**2,264**	**10,414**	**578**	**1,214**
Under $100,000[3]	109,806	803	1,427	937	(*)	(*)	(*)	(*)
$100,000 under $200,000	37,007				602	2,079	(*)	(*)
$200,000 under $500,000	31,433	1,143	2,462	1,188	695	3,291	177	367
$500,000 under $1,000,000	8,826	573	1,533	663	224	1,704	89	267
$1,000,000 or more	6,394	972	16,480	1,147	243	2,602	44	145
Wholesale trade								
Total	**31,003**	**933**	**11,226**	**988**	**532**	**3,555**	**140**	**195**
Under $100,000[3]	16,507	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	4,233	—	—	—	—	—	—	—
$200,000 under $500,000	4,798	180	729	180	169	743	(*)	(*)
$500,000 under $1,000,000	2,443	238	651	238	116	728	(*)	(*)
$1,000,000 or more	3,022	498	9,820	553	147	1,701	19	69
Retail trade								
Total	**162,289**	**2,550**	**10,671**	**2,939**	**1,721**	**6,817**	**438**	**1,019**
Under $100,000[3]	93,166	786	1,401	920	(*)	(*)	(*)	(*)
$100,000 under $200,000	32,774				602	2,079	(*)	(*)
$200,000 under $500,000	26,608	963	1,733	1,008	517	2,536	141	296
$500,000 under $1,000,000	6,375	327	877	417	108	976	(*)	(*)
$1,000,000 or more	3,366	474	6,660	594	94	871	25	76
Finance, Insurance, and Real Estate								
Total	**434,357**	**2,310**	**27,101**	**3,779**	**434**	**5,434**	**209**	**834**
Under $100,000[3]	382,802	638	687	638	286	1,568	184	492
$100,000 under $200,000	22,936	430	536	462				
$200,000 under $500,000	18,776	492	1,238	492	75	732	(*)	(*)
$500,000 under $1,000,000	5,954	337	1,534	1,162	(*)	(*)	(*)	(*)
$1,000,000 or more	3,889	413	23,106	1,025	50	2,902	(*)	(*)
Services								
Total	**198,956**	**12,707**	**102,789**	**13,506**	**7,706**	**143,218**	**475**	**3,233**
Under $100,000[3]	144,842	1,387	1,416	1,387	1,377	3,184	(*)	(*)
$100,000 under $200,000	24,378	2,761	4,292	3,096	1,814	17,160	(*)	(*)
$200,000 under $500,000	20,936	5,490	14,296	5,800	2,878	36,666	87	265
$500,000 under $1,000,000	5,100	1,508	7,748	1,517	808	15,570	(*)	(*)
$1,000,000 or more	3,700	1,561	75,037	1,706	829	70,638	31	2,271

(*) 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] Commonly known as a "Keogh" plan.

[3] Includes returns with no business receipts.

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

Changes in Law, Industrial Classification, and Explanation of Terms

CONTENTS

Changes in Law, 323
Industrial Classification, 323
Explanation of Terms, 324

CHANGES IN LAW

The following law changes affected the comparability of statistics in this report with those for prior years.

1. Pension plans. The Employee Retirement Income Security Act of 1974, otherwise known as ERISA and signed into law on September 2, 1974, provided additional requirements relating to the participation, vesting, and funding of private pension and employee benefit plans. New rules under the Act were effective at varying times, but generally applied to plan years beginning after September 2, 1974. The Act provided new standards that employee benefit plans had to meet before the Internal Revenue Service would qualify them for tax exempt purposes. In other words, a plan generally had to meet the new standards before any related trust was given an exemption from tax. As a result of these changes, new limits were placed on the deductions claimed by businesses for employer contributions to these plans.

One of the provisions of ERISA provided for employers to establish and maintain individual retirement accounts (IRA's) for some or all of their employees. Payments by the employer to an IRA were deductible as wages paid by the employer and were includible in the employee's income. However, a deduction was allowed the employee for the employer payment up to the lesser of 15 percent of the employee's compensation or $1,500.

2. Oil and gas percentage depletion. The Tax Reduction Act of 1975, signed into law on March 29, 1975, for the most part, repealed the 22 percent depletion allowance for oil and gas wells effective January 1, 1975, for taxable years ending after 1974. Certain domestic gas and oil production was exempted from provisions of the Act. Independent producers and royalty owners (the "small producers' exemption") could use percentage depletion limited to 65 percent of the net income before the depletion deduction. If the 65 percent limit caused an amount to be disallowed for a taxable year, the taxpayer could carry the disallowed portion to the next year for inclusion in the depletion deduction.

The "small producer exemption" did not apply to any taxpayer engaged in the refining of crude oil and whose refinery runs exceeded 50,000 barrels on any day during the taxable year. The "small producer exemption" was also not available to a taxpayer who sold oil or natural gas through a retail outlet. The "small producer exemption" provided for a 22 percent rate for a maximum daily average of 2,000 barrels for 1975 and was to phase down by 200 barrels each year until 1980. Thereafter, the depletion rate was to be reduced gradually each year until a 15 percent rate applied for 1984 and subsequent years.

3. Partnerships' oil and gas properties. A provision of the Tax Reduction Act of 1975, subsequently amended by the Tax Reform Act of 1976, stipulated a change in the procedure for determining the depletion allowance in the case of oil and gas wells. For tax years ending after 1974, the depletion allowance was computed separately by each partner and not by the partnership. However, the partnership allocated to each partner that partner's proportionate share of the adjusted basis of each oil or gas property of the partnership. This allocation had to be made on the later of the date the partnership acquired the oil or gas property, or January 1, 1975. A partner's proportionate share of the adjusted basis of the partnership's property was determined by the amount of that partner's interest in the partnership's capital or income, and by the terms of the partnership agreement.

4. Full absorption method. The Income Tax Regulations provided, in part, that in order to conform as nearly as may be possible to the best accounting practices and to reflect income (as required by section 471 of the Code), both direct and indirect production costs had to be taken into account in the computation of inventoriable cost in accordance with the "full absorption" method of inventory costing. Under the full absorption method of inventory costing, production costs had to be allocated to goods produced during the taxable year, whether sold during the taxable year or in inventory at the close of the taxable year, determined in accordance with the taxpayer's method of identifying goods in inventory. Thus, the taxpayer had to include as inventoriable costs all direct production costs and, to the extent provided by the Regulations, all indirect production costs.

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 groups used were based on the Standard Industrial Classification Manual, authorized by the Office of Federal Statistical Policy and Standards, Department of Commerce, 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 group 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 groups 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 groups 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 typically better represented by one legal form than another; sole proprietorships and partnerships, for example, are more heavily involved, proportionally, than corporations in the trade and service industries. In contrast, the manufacturing industries are better represented by the corporate form. Most industry groups used in this report are equivalent to either the two, three, or four-digit industry level in the SIC system. However, a few groups represent a more detailed classification than the four-digit level of the SIC (for example, the SIC group, "Hotels, motels, and tourist courts" is divided into two groups in this report, "Hotels" and "Motels, motor hotels, and tourist courts"). 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 groups, the SIC manual gives a detailed description of the content of groups.

EXPLANATION OF TERMS

This section contains brief descriptions of the terms appearing in the tables in this report.

The instructions for the tax forms in Section 5 of this report will provide additional information about many items.

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

Accounts Payable

Relatively short-term liabilities arising from the conduct of trade or business which were not secured by notes of indebtedness were generally included under this heading. Non-trade payables, on the other hand, were generally includable in the estimates for "Other Current Liabilities."

Active Businesses

The statistics in the 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) Excludable portion of qualified dividends (up to $100 (or $200) per taxpayer),

(10) Business net operating loss carryover,

(11) Contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and to individual retirement accounts by employees,

(12) Exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gains) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan (such amounts were eligible to be taxed separately from other sources of income), and

(13) Deductions for interest forfeited because of premature withdrawals from time savings accounts or deposits.

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

Allowance for Bad Debts

Most partnerships identified on their balance sheet the allowance or reserve set aside to cover uncollectible or doubtful notes and accounts as an adjustment to "Notes and Accounts Receivable." A few partnerships, however, reported only net receivables and thus did not show the allowance for bad debts.

Amortization

Amortization was a deduction for recovery of certain capital expenditures over a certain period of time in a manner similar to straight-line depreciation. Typically, the period of time over which the expenditure was written off was much shorter than if depreciation had been used; often, depending on the specific provision of the law, the period of time was only 60 months. The following types of amortization, applicable to the statistics in this report, were specifically mentioned in the Code as allowable deductions:

- .bond premiums (section 171)
- .child care facilities (section 188)
- .coal mine safety equipment (section 187)
- .leasee's improvements to leased property (section 178)
- .on-the-job training facilities (section 188)
- .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 reportable as depreciation and amortization of bond premiums (as well as of such other financial items as loan or mortgage costs) was often reported as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation. None of these amounts involved rapid write-offs of the assets concerned. Therefore, in order to confine the statistics insofar as possible to rapid write-offs, identifiable amounts reported as amortization that related to leasehold improvements, bond premiums (or other financial items), and intangible assets, were transferred to depreciation or "other deductions," as appropriate. (See also "Depreciation.")

The statistics include identifiable amounts transferred for the statistics from schedules in support of the cost of sales and operations.

Bad Debts

Bad debts occuring 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 "other receipts" of partnerships, "other business income" of nonfarm sole proprietorships, and "income from sales and operations" of farm proprietorships.

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.

In the finance division, business receipts included such banking items as fees, commissions, trust department earnings, exchange collections, discounts, and service charges, when identified in schedules attached to the return.

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

In table 1.2, 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 or business. "Other business income," shown for non-farm businesses only, includes sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income incidental to operating a business. For farms, "income from sales and operations" comprises all sources of income relating to the farm operation including patronage dividends from farmers' cooperatives, agricultural program payments, credit for Federal excise tax on gasoline, and State gasoline tax refund, on the assumption that all were integral to farming operations.

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. However, when rent was actually operating income, as, for example, for hotels, real estate operators, or manufacturers who rented rather than sold their products, the rental income was included in business receipts. 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.

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 (either by the partnership or by its partners, depending on requirements specified in the Code), rather than as business receipts.

Cash

This balance sheet asset item included the amount of actual money or instruments and claims which were usable and acceptable as money on hand at the end of the taxable year.

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, line 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.

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

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 return form schedule used for the statistics did not provide for a separate 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 or indirect costs were not included in the statistics for costs 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 partnerships security dealers are explained under "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 drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the books of account. In some instances, depletable assets may have been included with "Depreciable assets," or may have been reported as "Land" or as "Other investments" by the partnership, and could not be identified for this report.

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).

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

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the net 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. (See also "Changes in Law" in this section.)

Depreciable Assets

Depreciable assets, reported on the partnership's end-of-year 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 this item could include fully depreciated assets still in use and partially completed assets for which no deduction was allowable when the partnership reported them as depreciable in its balance sheet. The statistics for depreciable assets exclude those intangible assets which were depreciable or amortizable only for tax purposes. Such assets, patents, and copyrights, for example were includable in "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 amounts shown for depreciable assets are, in general, the gross amounts before adjustments for depreciation or amortization charged in current and prior years. Some partnerships, however, reported only the net amount of depreciable assets after adjusting for these depreciation or amortization charges.

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

Depreciation

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

Several methods of computations 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. Accelerated methods of depreciation were restricted for certain kinds of real property beginning in 1969. In lieu of computing depreciation using separate useful lives for each individual asset, 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 guideline 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 CLADR 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."

The statistics for this item include amounts identified in the cost of sales and operations schedules. (See also "Changes in Law" in this section.)

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. Since partnerships were required to use the same Schedule F as sole proprietors to report their farm income and expenses, the components reported on this schedule 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 was the partnerhip'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.

The term "partnership" included a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization through or by 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 sole proprietorship.

Income Tax After Credits

See "Total Income Tax."

Intangible Assets

The total gross amounts (before the reduction by amounts of accumulated amortization) for contracts, copyrights, formulas, licenses, patents, registered trademarks, research or experimental expenditures and similar assets were included in this category only if amortization (or depreciation) were shown against them. These assets could be amortized only if they had a definite life and value. Other intangible assets which were not amortizable were included in the statistics with "Other Assets."

Accumulated amortization represented the cumulative adjustment to these intangible assets as shown on the partnership's books of account.

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.

Included in the statistics were amounts of interest paid on installment purchases if they were stated in the contract, as well as certain unstated amounts under Code section 483.

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 busi-

ness (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.

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

Businesses engaged in manufacturing or production that were not using the full absorption method had to change to that method. A special election was available whereby the taxpayer did not have to change to the full absorption method for taxable years prior to the year for which such election was made. The election had to be made during the first 180 days of any taxable year beginning after September 18, 1973. Generally, the latest date for making the election was November 28, 1975. (See also "Cost of Sales and Operations.")

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.

Investments in Government Obligations

This balance sheet asset item comprised (1) bonds or other obligations of a State, or U.S. possession, including obligations of political subdivisions and of the District of Columbia, and (2) U.S. obligations, including those of instrumentalities of the Federal Govenment. In those instances where a partnership reported only one total for investments in Government obligations and did not indicate whether the obligations represented those of the United States or of State and local Governments, the total was treated as investments in U.S. obligations.

Land

Land, which was reported as a separate capital asset on the balance sheet, may be understated in this report because it could not always be identified. Some partnerships may have included land as part of "Depletable Assets" or included it in "Other Investments." If land was certified as an emergency facility for the national defense, it could be amortized. If so, only the net land value (i.e., the value of land after the adjustment for amortization) was reported.

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.

Mortgage and Real Estate Loans

Mortgage and real estate loans were, in general, the total amount which a partnership loaned on a long-term basis, accepting mortgages, deeds of trust, land contracts, or other liens on real estate as security. Because the return form did not provide a separate place for reporting any reserve for uncollectible mortgage and real estate loan accounts, such reserves may have been included in the "Allowance for Bad Debts," shown in this report as an adjustment to "Notes and Accounts Receivable." If a separate reserve was indicated in supporting schedules, statistics for it were therefore added to the allowance for bad debts.

Mortgages, Notes, and Bonds Payable

These liabilities were separated on the balance sheet according to the length of time to maturity of the obligations. The length of time to maturity was based on the date of the balance sheet rather than on the date of issue of the obligations. Accordingly, long-term obligations maturing within the next taxable year were included together with short-term obligations, in the statistics for mortgages, notes, and bonds payable in less than one year. Includible were nonrecourse loans, liabilities of the partnership for which none of the partners had any liability.

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. It resulted mostly from the sale or exchange of (1) certain depreciable, depletable, and real property; (2) notes and accounts receivable acquired in the ordinary course of business for services rendered or from the sale of property includable in inventory or ordinarily held for sale; (3) certain copyrights, literary, musical, or artistic compositions or similar properties; (4) securities including governmental obligations and debt obligations sold or exchanged, by certain financial institutions;

and (5) certain patents, inventions or designs, and secret formulas or processes.

This income item did not include gains and losses under section 1231. For partnerships, section 1231 gains and losses were reported by the partners on their own returns. In general, section 1231 gains and losses comprised (a) sales of business property (excluding inventories) which were held for more than 6 months and (b) "involuntary conversions" by theft or casualty of business property and of capital assets which were held over 6 months. Sales or exchanges of noncapital assets were reported by sole proprietors as nonbusiness income.

Net Income (or Deficit)

For sole proprietorships, net income (or deficit) represented the difference between business receipts and the sum of cost of sales and operations and other business deductions. Sole proprietorship net income 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 income or deficit.

For partnerships, net income (or deficit) 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. (See also Section 2 of this report.)

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

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 the $100 (or $200) dividend exclusion on their individual income tax returns when the income was passed through to the partners.

Notes and Accounts Receivable

Notes and accounts receivable were, in general, the gross amounts of current trade items, that is, amounts receivable arising from sales or services to customers on credit during the ordinary course of trade or business which would normally be converted to cash within one year. Current nontrade receivables were generally included in "Other Current Assets."

The balance sheets on the partnership return form called for the reporting of both "gross" receivables and the "Allowance for bad debts." However, some partnerships reported only the net amount.

The allowance for bad debts, shown as an adjustment to notes and accounts receivable, may also include the reserves for the separate account, mortgage and real estate loans. As a result, it was possible for the allowance for bad debts to exceed the amount of notes and accounts receivable.

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. (Inactive partnerships are included only in table 4B.)

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 Assets

Other assets comprised, in general, noncurrent assets which were not allocable to a specific account on the return form balance sheet, and certain accounts for which no distinction could be made between current and noncurrent status.

Includable were such items as deferred charges reported as noncurrent by the partnership, interest discounts, guaranty deposits, and intangible assets not subject to amortization.

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, rent of farm or pasture, supplies purchased, taxes, insurance, conservation expenses, land clearing expenses, pension and profit-sharing plans, employee benefit programs, amortization, and depletion. 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 Current Assets

Assets not allocable to a specific current account in the return form balance sheet, and assets specifically reported as short-term by the partnership, as well as marketable securities other than Government obligations comprised this account.

Included were prepaid expenses, nontrade receivables, coupons and dividends receivable, claims and judgments, and similar items. For construction partnerships, amounts reported as a current item for contract work in progress in excess of billings were included in this item.

Other Current Liabilities

Other current liabilities included, for the most part, certain amounts due and payable within the coming year. The account comprised accrued expenses, as well as current payables not arising from the pur-

chase of goods and services and not evidenced by bonds, notes, or mortgages. Examples of other current liabilities were taxes accrued or payable, accrued employee accounts such as for payrolls and contributions to benefit plans, overdrafts, and accrued interest or rent.

For construction partnerships, amounts of advances or deposits on uncompleted contracts or jobs in progress were included in this item, if reported as current.

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 subscriptions; postage and stationery; sales discounts; and laundry, uniforms, and cleaning. For partnerships, this item also included unrealized profit on current-year installment sales; reported amounts of negative income; commissions; insurance; and legal and professional fees. For sole proprietorships the last three were shown as specific deductions on the return forms and were tabulated separately.

The estimates for other deductions may also include losses resulting from "involuntary conversions" of business assets by theft or casualty. (See "Net Gain (or Loss), Noncapital Assets.")

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 income plus business deficit. In effect, it consisted of nonbusiness sources of income, such as wages and salaries, dividends, interest, and sales of capital assets, all 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, self-employed retirement deduction, payments to an individual retirement account (IRA), and forfeited interest penalty for premature withdrawal.

Other Income or Loss (table 1.6)

See "Other Income Less Losses and Adjustments."

Other Investments

This category generally included long-term non-Government investments and certain investments for which no distinction could be made as to their current or long-term nature. Non-Government investments generally not held for conversion to another form within the coming year included stocks, bonds, loans on notes or bonds, and other types of financial securities.

Real estate not reported as a capital asset could also be included. In certain instances, land and buildings owned by real estate operators (except lessors of real property other than buildings) were reported as "Other Investments."

Other Liabilities

Other liabilities were obligations which were not allocable to a specific account on the return form balance sheet and which were either noncurrent accounts, in general not due within 1 year, or accounts which could not be identified as either current or long-term.

Examples of other liabilities were deferred or unearned income not reported as part of a current account, and principal amounts of employee and similar funds.

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" and as such were also included in the statistics for business receipts.

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 income (or deficit).

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 items, such as commissions, legal and professional fees, or repairs. 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 when ambiguity existed as to whether the expenditures were deductible in the year paid or incurred, or had to be capitalized and recovered through depreciation over the life of the property. Taxpayers using the CLADR system as the basis for their depreciation deduction could 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 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. (See also "Changes in Law" in this section.)

Royalties

This income item for partnerships was the gross amount received, generally on an agreed percentage basis, for the use of property rights. Included were amounts received from patents, copyrights, timber, minerals, or oil wells. Expenses related to this income, such as depletion and taxes, were not deducted directly from the income but were reported among the various deductions from total gross income.

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 was 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. (See also "Payroll.")

Size of Business Receipts

Size of business receipts was based on "Business Receipts" as defined in this section of the report, "Explanation of Terms," for all industries except those in the finance, insurance, and real estate divisions. For these industries, total receipts, which is the sum of business receipts and investment income, was used as the basis for classification.

Size of Total Assets

Size of total assets was based on the amount reported in the end-of-year balance sheet. Returns with zero assets were used as a classification for returns of liquidating or dissolving partnerships which had disposed of all their assets and whose income tax returns were final returns.

Taxes Paid

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

Total Assets and Total Liabilities

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 sales and operations 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 non-capital assets. Total deductions for partnerships also included farm net loss and the partnership's share of net loss from other partnerships.

Total Income Tax

Total income tax shown in sole proprietorship tables 1.6 and 1.7 was the sum of (a) the sole proprietor's income tax liability for the year, after being reduced by any credits, including the investment, retirement income, foreign tax, and work incentive (WIN) credits plus (b) the additional tax for tax preferences ("minimum tax"). The liability was based on the proprietor's income from all sources and so was not directly related to the income or deficit 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, social security tax on tip income, or taxes on premature distributions or excess contributions related to individual retirement savings accounts (IRA's).

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 occuring after filing are not reflected.

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 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 sale of noncapital assets, or from farms and other partnerships.

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

CONTENTS

Sample criteria and selection of returns, 333
Method of estimation, 333
Sampling vaiability, 333
Response and other nonsampling errors, 335

Text Tables
4A Sole proprietorship returns sample design, 1975, 334
4B Partnerships: Number of Form 1065 returns in the population and in the sample, and prescribed and achieved sampling rates, 1975, 334
4C Sole proprietorships: Coefficient of variation (percent) of the estimated number of businesses, 1975, 335
4D Partnerships: Coefficient of variation (percent) of the estimated number of returns, by size of buiness receipts, 1975, 335

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, with business or farm schedules, derived from a larger sample which included nonbusiness Forms 1040 and Forms 1040A as well, which were selected at rates ranging from 0.05 percent to 100 percent on the basis of size of adjusted gross income or largest of selected income or loss sources and proprietorship business receipts; (2) Form 1065, Partnership Returns of Income, selected at rates ranging from 1.5 percent to 100 percent on the basis of size of business receipts, "total income or loss,"1/ 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 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, district sets of monetary classes, i.e., 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.

Individual Income Tax Returns were divided into five groups by State, each group receiving a separate set of rates, and then sampled systematically by computer from the Internal Revenue Master File System. The groups of States were formed on the basis of the tax return populations of each State to assure a sufficient sample in the States with smaller populations. The ranges for these groups rates are given in table 4A.

The Form 1065 sample was obtained using randomly selected sets of the ending digits of the Employer Identification Number.

Duplicate returns, as when more than one partner may have filed a separate return for the same partnership, and inactive partnership returns, those returns reporting no income or deduction item, were included in the sample for the computation of weighting factors but excluded from the tabulations. Differences between the prescribed and achieved sampling rates in table 4B are caused by the year to year fluctuation in the distribution of Employer Identification Number ending digits.

The completeness of the samples was monitored closely during the selection process. Minimal followup was required to reconcile differences.

METHOD OF ESTIMATION

Weighting factors were obtained by dividing the computer count of returns filed in each sample stratum by the number of sample returns actually selected from each stratum. The weighting factors were then converted to "integer weighting factors" before they were applied to the sample returns. For example, if a factor of 44.24 were computed for a stratum, 24 percent were systematically assigned an integer weighting factor of 45, and 76 percent a factor of 44.

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 proprietorships and partnerships in tables 1.1 and 2.1.

Coefficient of variation estimates shown in tables 4C and 4D, applicable to frequency estimates only, are based on a formula derived from the sum of squares method and tend to be overstated. Since the coefficients 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.

Number of returns and money amounts considered to exceed acceptable sampling variability limits, were either (1) combined with estimates for other returns, or (2) deleted and noted by an asterisk in the body of the table and included in the appropriate totals.

A dash in place of a frequency or amount indicates that: (1) if returns were sampled at a rate of 100 percent, no returns had the particular characteristic; or (2) if returns were sampled at a rate less than 100 percent, either no

1/ Total income or loss is line 12, Form 1065 and represents business receipts less cost of sales and operations (gross profit), plus income from investments (excluding net losses from noncapital assets.

Table 4A.—Sole Proprietorship Returns Sample Design, 1975

Description of the sample strata			Number of individual income tax returns				Sampling rates, total individual income tax returns		
			Total		Farm and business		Composite	Range	
			Population	Sample	Population[1]	Sample		From	To
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
Grand total			82,304,790	206,368	10,240,634	79,879	—	—	—
Nonbusiness and farm returns, total[2]			74,691,610	139,388	2,627,454	12,899	—	—	—
Larger of adjusted gross income or largest specific income item	**and**	**Farm receipts**							
Under $10,000		Under $20,000	40,749,164	24,897	921,378	650	0.0006	0.0005	0.0036
$10,000 under $15,000 Under $10,000		Under $50,000 $20,000 under $50,000	13,694,090	18,977	641,644	1,002	0.0014	0.0009	0.0072
$15,000 under $20,000 Under $15,000		Under $100,000 $50,000 under $100,000	9,502,938	17,349	443,250	949	0.0018	0.0015	0.0111
$20,000 under $50,000 Under $20,000		Under $500,000 $100,000 under $500,000	9,975,233	20,548	533,911	1,409	0.0021	0.0015	0.0143
$50,000 under $100,000 Under $50,000		Under $750,000 $500,000 under $750,000	608,612	20,346	65,002	2,743	0.0334	0.0250	0.2498
$100,000 under $200,000 Under $100,000		Under $1,000,000 $750,000 under $1,000,000	129,016	21,200	16,313	2,963	0.1643	0.1006	1.0000
$200,000 under $500,000 Under $200,000		Under $5,000,000 $1,000,000 under $5,000,000	27,471	10,985	5,034	2,261	0.3999	0.3334	1.0000
Adjusted gross income $200,000 under $500,000, but not sampled above and having no tax after credit and no additional tax for tax preferences		Any amount	150	150	28	28	1.0000	1.0000	1.0000
$500,000 and over Under $500,000		Any amount $5,000,000 and over	4,936	4,936	894	894	1.0000	1.0000	1.0000
Business returns, total[3]			7,613,180	66,980	7,613,180	66,980	—	—	—
Larger of adjusted gross income or largest specific income item	**and**	**Business receipts**							
Under $10,000		Under $20,000	2,321,400	11,841	2,321,400	11,841	0.0051	0.0020	0.0223
$10,000 under $15,000 Under $10,000		Under $50,000 $20,000 under $50,000	1,704,941	7,720	1,704,941	7,720	0.0045	0.0028	0.0251
$15,000 under $20,000 Under $15,000		Under $100,000 $50,000 under $100,000	1,333,794	7,201	1,333,794	7,201	0.0054	0.0039	0.0295
$20,000 under $30,000 Under $20,000		Under $250,000 $100,000 under $250,000	1,280,168	7,942	1,280,168	7,942	0.0062	0.0044	0.0346
$30,000 under $50,000 Under $30,000		Under $500,000 $250,000 under $500,000	639,546	7,551	639,546	7,551	0.0118	0.0091	0.0502
$50,000 under $100,000 Under $50,000		Under $750,000 $500,000 under $750,000	252,898	7,407	252,898	7,407	0.0293	0.0202	0.1429
$100,000 under $200,000 Under $100,000		Under $1,000,000 $750,000 under $1,000,000	54,058	7,077	54,058	7,077	0.1309	0.1001	1.0000
$200,000 under $500,000 Under $200,000		Under $5,000,000 $1,000,000 under $5,000,000	23,152	7,018	23,152	7,018	0.3031	0.2504	1.0000
Adjusted gross income $200,000 under $500,000, but not sampled above and having no tax after credit and no additional tax for tax preferences		Any amount	104	104	104	104	1.0000	1.0000	1.0000
$500,000 and over Under $500,000		Any amount $5,000,000 and over	3,119	3,119	3,119	3,119	1.0000	1.0000	1.0000

[1]The population of farm returns was estimated by applying weights derived from the achieved sampling rates for total individual returns to the number of returns in the sample determined to be farm returns.
[2]Includes a small number of returns initially classified as nonbusiness, but subsequently reclassified after the sampling stage as business returns.
[3]Returns with both business and farm schedules are classified with business returns.

Table 4B.—Partnerships: Number of Form 1065 Returns in the Population and in the Sample, Prescribed and Achieved Sampling Rates, 1975

Sample stratum			Number of returns		Sampling rate	
			Population	Sample	Prescribed	Achieved
			(1)	(2)	(3)	(4)
Total[1]			1,121,264	54,037	—	—
Business receipts or total income/deficit	**and**	**Total assets**				
Both under $200,000		Not reported or under $100,000	802,078	12,006	.015	.015
Both under $200,000		$100,000 under $1,000,000	176,648	10,551	.060	.060
Both under $1,000,000 and at least one $200,000 under $1,000,000		Not reported or under $1,000,000	85,090	9,593	.110	.113
Both under $1,000,000		$1,000,000 under $5,000,000	32,067	8,116	.250	.253
Both under $5,000,000 and at least one $1,000,000 under $5,000,000		Under $5,000,000	12,337	6,035	.500	.489
Both under $5,000,000		$5,000,000 or more	7,456	7,456	1.00	1.00
At least one $5,000,000 or more		Any amount				

[1]Sampling rates were prescribed for the calendar year in which returns were processed for revenue purposes. Returns for 1975 were, for the most part, revenue processed during 1976 and were therefore sampled according to the plan applicable to calendar year 1976. However, included in the totals but not in the detail are 280 returns for 1975 sampled during 1975 from a population of 5,588 returns under the sample plan applicable to that calendar year. In general, these were returns with accounting periods ended July through October 1975.

Table 4C.—Sole Proprietorships: Coefficient of Variation (Percent) of the Estimated Number of Businesses, 1975

Estimated number of returns	Size of adjusted gross income or deficit							
	Under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
25	[1]	[1]	[1]	[1]	[1]	[1]	34.6	
100	[1]	[1]	[1]	[1]	[1]	30.0	17.3	
300	[1]	[1]	[1]	[1]	[1]	17.3	10.0	
500	[1]	[1]	[1]	[1]	31.3	13.4	7.7	
1,000	[1]	[1]	[1]	[1]	22.1	9.5	5.5	
3,000	[1]	[1]	[1]	[1]	12.8	5.5	3.2	
5,000	[1]	[1]	[1]	[1]	9.9	4.2	2.4	
10,000	[1]	33.6	25.9	25.5	7.0	3.0	1.7	
15,000	[1]	27.4	21.1	20.8	5.7	2.4	1.4	
20,000	32.0	23.7	18.3	18.0	4.9	2.1	1.2	
25,000	28.6	21.2	16.4	16.1	4.4	1.9	1.1	[1]
50,000	20.2	15.0	11.6	11.4	3.1	1.3	0.8	
100,000	14.3	10.6	8.2	8.1	2.2	0.9	[1]	
300,000	8.3	6.1	4.7	4.7	1.3	[1]	[1]	
500,000	6.4	4.7	3.7	3.6	1.0	[1]	[1]	
1,000,000	4.5	3.4	2.6	2.5	[1]	[1]	[1]	
3,000,000	2.6	1.9	1.5	1.5	[1]	[1]	[1]	
10,000,000	1.4	1.1	0.8	0.8	[1]	[1]	[1]	
15,000,000	1.2	0.9	[1]	[1]	[1]	[1]	[1]	
30,000,000	0.8	[1]	[1]	[1]	[1]	[1]	[1]	
45,000,000	0.7	[1]	[1]	[1]	[1]	[1]	[1]	
55,000,000	0.6	[1]	[1]	[1]	[1]	[1]	[1]	

[1]Sample too small to yield reliable estimate of coefficient of variation.
[2]Coefficient of variation normally zero since all returns were prescribed for inclusion in the sample.
[3]Not applicable, since the estimated number of returns exceeded the population estimates.
NOTE: For frequencies not classified by adjusted gross income, the column Under $10,000 should be used.

Table 4D.—Partnerships: Coefficient of Variation (Percent) of the Estimated Number of Returns, by Size of Business Receipts, 1975

Estimated number of returns	Size of business receipts		
	Under $200,000	$200,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)
100	[1]	28.1	
200	[1]	19.8	
500	[1]	12.5	
750	29.6	10.2	
900	27.0	9.4	
1,000	25.7	8.9	
3,000	14.8	5.1	
5,000	11.5	4.0	
7,000	9.7	3.4	
10,000	8.1	2.8	
13,000	7.1	2.5	[1]
15,000	6.6	2.3	
20,000	5.7	2.0	
40,000	4.1	1.4	
50,000	3.6	1.3	
100,000	2.6	0.9	
200,000	1.8	[1]	
300,000	1.5	[1]	
400,000	1.3	[1]	
600,000	1.0	[1]	
800,000	0.9	[1]	
1,000,000	0.8	[1]	

[1]Sample too small to yield reliable estimate of coefficient of variation.
[2]Coefficient of variation normally zero since all returns were prescribed for inclusion in the sample.
[3]Not applicable, since estimated number of returns was greater than population estimates.

returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample return.

RESPONSE AND OTHER NONSAMPLING ERRORS

Sample population counts of partnership and individual income tax returns were made by computer and were normally free from error. Sample counts were verified during statistical processing to minimize loss of data. Incorrect or missing entries were corrected during statistical editing to make them consistent with other entries on the return or accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. In transcribing and tabulating the information based on the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further check on processing. Prior to tabulation, numberous computer tests were applied to each return record to assure that proper balance and relationship among return items were maintained.

Finally, prior to publication all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax laws, taxpayer report-variations and limitations, economic conditions, comparability with our statistial sources 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

Forms and Instructions

CONTENTS

U.S. Individual Income Tax Return, Form 1040, 338

Schedule C, Profit (or Loss) from Business or Profession, 347

Schedule F, Farm Income and Expenses, 348

Farm Rental Income and Expenses, Form 4835, 349

U.S. Partnership Return of Income, Form 1065, 350

Form **1040** **US** Department of the Treasury—Internal Revenue Service **Individual Income Tax Return** **1975**

For the year January 1–December 31, 1975, or other taxable year beginning . . . . . , 1975, ending . . . . . , 19 . .

Please print or type

Name (If joint return, give first names and initials of both) | Last name | Your social security number | For Privacy Act Notification, see page 2 of Instructions.

Present home address (Number and street, including apartment number, or rural route) | Spouse's social security no. | For IRS use only

City, town or post office, State and ZIP code | Occupation: Yours ▶ / Spouse's ▶

Requested by Census Bureau for Revenue Sharing — A In what city, town, village, etc., do you live? | B Do you live within the legal limits of the city, town, etc.? ☐ Yes ☐ No ☐ Don't know | C In what county and State do you live? County / State | D In what township do you live? (See page 4.)

Filing Status

1 ☐ Single (check only ONE box)
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 (See page 5 of Instructions) ▶
5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 5 of Instructions.

Exemptions

6a ☐ Regular ☐ Yourself ☐ Spouse — Enter number of boxes checked ▶
b First names of your dependent children who lived with you — Enter number ▶
c Number of other dependents (from line 27) ▶
d Total (add lines 6a, b, and c) ▶
e Age 65 or over . ☐ Yourself ☐ Spouse — Enter number of boxes checked ▶
Blind . . . ☐ Yourself ☐ Spouse
7 Total (add lines 6d and e) ▶

Please attach Copy B of Forms W-2 here

8 **Presidential Election Campaign Fund** . . ▶ Do you wish to designate $1 of your taxes for this fund? ☐ Yes ☐ No — If joint return, does your spouse wish to designate $1? ☐ Yes ☐ No — Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

Income

9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 3 of Instructions.) . . . 9
10a Dividends (See pages 7 and 14 of Instructions) $ . . . . . , 10b Less exclusion $ . . . . . , Balance ▶ 10c
(If gross dividends and other distributions are over $400, list in Part I of Schedule B.)
11 Interest income. [If $400 or less, enter total without listing in Schedule B / If over $400, enter total and list in Part II of Schedule B] . . 11
12 Income other than wages, dividends, and interest (from line 36) . . . 12
13 Total (add lines 9, 10c, 11, and 12) . . . 13
14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 42) . . 14
15 Subtract line 14 from line 13 (Adjusted Gross Income) (If less than $8,000, see page 8 of Instructions on "Earned Income Credit.") . . 15

- If you do not itemize deductions and line 15 is under $15,000, find tax in Tables and enter on line 16a.
- If you itemize deductions or line 15 is $15,000 or more, go to line 43 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 page 7 of Instructions.

Tax, Payments and Credits

16a Tax, check if from: ☐ Tax Tables / ☐ Schedule D — ☐ Tax Rate Schedule X, Y, or Z / ☐ Schedule G OR ☐ Form 4726 . . . 16a
b Credit for personal exemptions (multiply line 6d by $30) . . . b
c Balance (subtract line 16b from line 16a) . . . c
17 Credits (from line 54) . . . 17
18 Balance (subtract line 17 from line 16c) . . . 18
19 Other taxes (from line 63) . . . 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 1975 estimated tax payments (include amount allowed as credit from 1974 return) . . . b
c Earned income credit . . . c
d Amount paid with Form 4868 . . . d
e Other payments (from line 67) . . . e
22 Total (add lines 21a through e) . . . 22

Pay amount on line 23 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

Please attach Check or Money Order here

Balance Due or Refund

23 If line 20 is larger than line 22, enter **BALANCE DUE IRS** . . . ▶ 23
(Check here ▶ ☐, if Form 2210, Form 2210F, or statement is attached. See page 8 of Instructions.)
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 1976 estimated tax. ▶ 26

If all of overpayment (line 24) is to be refunded (line 25), make no entry on line 26.

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 preparer 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)

Form 1040 (1975) 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 6c ▶

Part I Income other than Wages, Dividends, and Interest

28 Business income or (loss) (attach Schedule C) . . . 28
29a Net gain or (loss) from sale or exchange of capital assets (attach Schedule D) . . . 29a
29b 50% of capital gain distributions (not reported on Schedule D—see page 9 of Instructions) . . . 29b
30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) . . . 30
31a Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) . . . 31a
31b Fully taxable pensions and annuities (not reported on Schedule E—see page 9 of Instructions) . . . 31b
32 Farm income or (loss) (attach Schedule F) . . . 32
33 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see page 9 of Instructions) . . . 33
34 Alimony received . . . 34
35 Other (state nature and source—See page 9 of Instructions) ▶ . . . 35
36 Total (add lines 28 through 35). Enter here and on line 12 . . . ▶ 36

Part II Adjustments to Income

37 "Sick pay." (attach Form 2440 or other required statement) . . . 37
38 Moving expense (attach Form 3903) . . . 38
39 Employee business expense (attach Form 2106 or statement) . . . 39
40a Payments to a Keogh (H.R. 10) retirement plan . . . 40a
40b Payments to an individual retirement arrangement from attached Form 5329, Part III . . . 40b
41 Forfeited interest penalty for premature withdrawal—see page 10 of Instructions . . . 41
42 Total (add lines 37 through 41). Enter here and on line 14 . . . ▶ 42

Part III Tax Computation (Do not use this part if you use the Tax Tables to find your tax.)

43 Adjusted gross income (from line 15) . . . 43
44 (a) If you itemize deductions, check here ▶ ☐ and enter total from Schedule A, line 41 and attach Schedule A . . .
(b) If you do not itemize deductions and line 15 is $15,000 or more, check here ▶ ☐ and: If box on line 2 or 5 is checked, enter 16% of line 15 but not more than $2,600; if box on line 1 or 4 is checked, enter $2,300; if box on line 3 is checked, enter $1,300 . . . 44
45 Subtract line 44 from line 43 . . . 45
46 Multiply total number of exemptions claimed on line 7, by $750 . . . 46
47 Taxable income. Subtract line 46 from line 45 . . . 47
(Figure your tax on the amount on line 47 by using **Tax Rate Schedule X, Y, or Z**, or if applicable, the alternative tax from Schedule D, Income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 16a.

Part IV Credits

48 Retirement income credit (attach Schedule R) . . . 48
49 Investment credit (attach Form 3468) . . . 49
50 Foreign tax credit (attach Form 1116) . . . 50
51 Contributions to candidates for public office credit—see page 10 of Instructions . . . 51
52 Work Incentive (WIN) credit (attach Form 4874) . . . 52
53 Purchase of new principal residence credit (attach Form 5405) . . . 53
54 Total (add lines 48 through 53). Enter here and on line 17 . . . ▶ 54

Part V Other Taxes

55 Tax from recomputing prior-year investment credit (attach Form 4255) . . . 55
56 Tax from recomputing prior-year Work Incentive (WIN) credit (attach Schedule) . . . 56
57 Minimum tax. Check here ▶ ☐, if Form 4625 is attached . . . 57
58 Tax on premature distributions from attached Form 5329, Part V . . . 58
59 Self-employment tax (attach Schedule SE) . . . 59
60 Social security tax on tip income not reported to employer (attach Form 4137) . . . 60
61 Uncollected employee social security tax on tips (from Forms W-2) . . . 61
62 Excess contribution tax from attached Form 5329, Part IV . . . 62
63 Total (add lines 55 through 62). Enter here and on line 19 . . . ▶ 63

Part VI Other Payments

64 Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 10 of Instructions) . . . 64
65 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) . . . 65
66 Credit from a Regulated Investment Company (attach Form 2439) . . . 66
67 Total (add lines 64 through 66). Enter here and on line 21e . . . ▶ 67

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1975

Instructions for Form 1040

AND for Schedules A, B, C, D, E, F, R, and SE

Watch for Tax Law Changes

At the time we printed this instruction pamphlet, Congress was considering proposals to add or change several tax law provisions. If any changes in the tax law are enacted and apply to 1975, they must be taken into account in computing 1975 income taxes. Internal Revenue will do its best to provide supplemental forms, instructions and information for taxpayers affected by any new legislation.

Department of the Treasury
Internal Revenue Service

From The Commissioner

This instruction pamphlet contains information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, and SE. If, however, you decide to use Short Form 1040A, you can get Form 1040A and its instructions from any Internal Revenue Service office and many banks and post offices.

I am sorry to say that the 1040 Form is more complex than last year's and this instruction pamphlet is longer than last year's. This year the Census Bureau has called on us to collect some detailed residence data, and we have changed the return and instructions to provide for the new credits for personal exemptions, earned income, and purchase of a new principal residence. We have also provided for the new deduction for payments to individual retirement plans and the taxes that may apply as a result of excess contributions or premature distributions.

The keys to a simpler tax return are (1) a simpler tax law and (2) our asking you for only what the law requires us to obtain.

Please note the Presidential Election Campaign Fund Checkoff on line 8 of your 1040. Without increasing your tax or decreasing your refund, you have the right to earmark $1 (on a joint return, $1 each for husband and wife) of your taxes for a general fund to meet expenses of the 1976 Presidential Election.

The instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 38 or visit your nearest Internal Revenue office. If you decide to have someone else help you, be sure to select a qualified person.

You can help yourself and us if you check your return to make sure that it is correct and then file it early. Thanks for your cooperation.

Donald C. Alexander

Commissioner of Internal Revenue

New Features for 1975

Please note these important new changes that have been made because of revisions in the tax laws:

Credit for Personal Exemptions—line 16(b)

This new credit of $30 for each exemption claimed on line 6(d) is available to all filers. See page 7.

Earned Income Credit—line 21(c)

If line 15 is less than $8,000 and you reported wages, salaries, tips, etc., on line 9, or had self-employment income, you may be eligible to claim this refundable credit. See page 8. A worksheet has been provided to assist eligible filers in figuring this credit. Self-employed persons can be eligible for this credit even though their net earnings from self-employment are less than $400.

Payments to an Individual Retirement Arrangement—line 40(b)

You may be able to deduct up to a limit of $1,500 of payments made to individual retirement accounts, or for individual retirement annuities or bonds. See page 10.

Forfeited Interest Penalty for Premature Withdrawal from Time Savings Accounts—line 41

You can deduct a forfeited interest penalty for premature withdrawal from a time savings account. See page 10.

Purchase of New Principal Residence Credit—line 53

If after March 12, 1975, you purchased and occupied a new principal residence that was constructed or being constructed before March 26, 1975, you may be able to claim a 5% credit based on the purchase price. See page 10.

Tax on Premature Distributions—line 58

If you cashed in your individual retirement arrangement prematurely, you may be subject to an additional tax. See page 10.

Excess Contributions Tax—line 62

If you contributed to your individual retirement arrangement an amount in excess of the maximum amount deductible, you may have to pay a 6% excise tax on the amount of such excess. See page 10.

Who Must File

The income levels at which most filers must file have been increased. See page 3.

Standard Deduction

The standard deduction has been increased. See page 7 and Form 1040, line 44(b).

Tax Tables

Tax Tables have been increased to cover incomes up to $15,000.

Privacy Act Notification

The Privacy Act of 1974 provides that each Federal Agency inform individuals, whom it asks to supply information, of the authority for the solicitation of the information and whether disclosure of such information is mandatory or voluntary; the principal purpose or purposes for which the information is to be used; the routine uses which may be made of the information; and the effects on the individual of not providing the requested information. This notification applies to the U.S. Individual Income Tax Returns, to declarations of estimated tax, to U.S. Quarterly Gift Tax Returns, and to any other tax return required to be filed by an individual, and to schedules, statements, or other documents related to the returns, and any subsequent inquiries necessary to complete, correct, and process the returns of taxpayers to determine the correct tax liability and to collect any unpaid tax, interest, or penalty.

The Internal Revenue Code requires every person liable for any tax imposed by the Code to make a return or statement according to the forms and regulations prescribed by the Internal Revenue Service (sections 6001 and 6011 and the Regulations pertaining thereto). Individuals required to make returns, statements, or other documents shall include their Social Security Numbers to provide proper identification and to permit processing the returns (section 6109 and the Regulations pertaining thereto).

The principal purpose for soliciting tax return information is to administer the Internal Revenue laws of the United States. This includes the determination and collection of the correct amount of tax. In addition, with respect to U.S. Individual Income Tax Returns, IRS is soliciting information concerning place of residence for the Bureau of the Census for revenue-sharing and other Census purposes. The completion of all appropriate items requested by the return forms and related data is mandatory except for the Presidential Election Campaign Fund designation on the U.S. Individual Income Tax Returns, which is voluntary.

The Code provides penalties for failure to file a return, failure to supply information required by law or regulations, failure to furnish specific information required on return forms or for furnishing fraudulent information. Other effects of not providing all or part of the requested information may include the disallowance of claimed exemptions, exclusions, credits, deductions or adjustments resulting in increased tax liability, the loss of Social Security credits, loss or delay in issuance of a refund for overpayment, interest and penalty charges on unpaid taxes, and other disadvantages to the taxpayer.

The routine uses which may be made of tax return information include disclosure to the Department of Justice in connection with actual or potential criminal prosecution or civil litigation; to other Federal Agencies; to States, the District of Columbia, the Commonwealth of Puerto Rico, or possessions of the United States to assist in the administration of their tax laws; to other persons in accordance with and to the extent permitted by law and regulations; and to foreign governments in accordance with treaties.

Further information concerning the requirements for filing returns and furnishing information may be obtained from any Internal Revenue Service office.

This will be the principal notification under the Privacy Act of 1974 concerning the solicitation of information in connection with any tax return or tax liability of an individual. Additional notices may be given (but are not required) with respect to specific information requests during the course of tax administration activities such as audit, investigation or collection of any tax, interest, or penalty. Please retain this notification with your tax records and refer to it any time you are requested to furnish additional information.

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 your employer can issue your W–2 or correct it. If unable to secure Form W–2 from your employer by February 16, contact an Internal Revenue Service office.

—— **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 11 through 13 of these instructions. Check the types of expenses you can deduct. Put these records aside until later.

—— **Step 3.—Get any 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.

—— **Step 5.—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, 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 a 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 6.—Revenue Sharing.** The Census Bureau advises you to answer questions A, B, and C; also D, if applicable. See instructions for Revenue Sharing on page 4.

—— **Step 7.—Filing Status.** Check only one box (lines 1 through 5). Your tax rate depends on the box you check. So before you decide, see instructions for Filing Status on page 5.

—— **Step 8.—Exemptions.** Fill in lines 6a, b, c, d, e, and 7. See instructions for Exemptions on page 5.

—— **Step 9.—Check appropriate** "Yes" or "No" box(es) on line 8 (Presidential Election Campaign Fund). If you check the "Yes" box(es), it will not increase your tax or reduce your refund.

—— **Step 10.—Fill in the schedules and forms** mentioned for lines 10, 11, 28 through 32, and 37 through 40b 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 16a 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 16a (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 $15,000, find your tax in the Tax Tables. (The standard deduction is included and your tax is already figured out for you.) Show the tax on line 16a. Skip the rest of this step and step 14.

If line 15 is $15,000 or more, fill in lines 43 through 47 on the back of Form 1040. (Your standard deduction goes on line 44.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the tax on line 16a. 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 44 of Form 1040. Fill in lines 43, 45, 46, and 47. Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the tax on line 16a.

—— **Step 15.—Figure your credit for personal exemptions.** Multiply the number of personal exemptions on line 6d by $30 and enter the amount on line 16b (but do not enter more than the tax shown on line 16a).

—— **Step 16.—Fill in lines 48 through 67 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 Form 1040. Fill in any other amounts needed for lines 17 through 26.

—— **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 1976 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 37, be sure to attach Form 2440 or other required statement. 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 after filing your return and you are expecting a refund, you should notify both the post office serving your old address and the service center where you filed your return, of your address change. This will help in forwarding your check to your new address as promptly as possible. Be sure to include your social security number in any correspondence with the IRS.*

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 (legally separated, divorced, or married living apart from spouse with dependent child) and are under 65	$2,350
Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older	3,100
A person who can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income	750
A qualifying widow(er) with dependent child and are under 65	2,650
A qualifying widow(er) with dependent child and are 65 or older	3,400
Married filing jointly, living together at the end of 1975 (or at date of death of spouse), and both are under 65	3,400
Married filing jointly, living together at the end of 1975 (or at date of death of spouse), and one is 65 or older	$4,150
Married filing jointly, living together at the end of 1975 (or at date of death of spouse), and both are 65 or older	4,900
Married filing separate return or married but not living together at end of 1975	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.

If income tax was withheld or if you are **eligible for the earned income credit, then even though you are not required to file a return, you should file to get a refund.** If you are filing solely because of the earned income credit, see Form 1040A Instructions to determine whether you can file Short Form 1040A.

These rules are for all U.S. citizens and resident aliens, including those under 21 years of age.

U.S. Citizens Living Abroad.—Generally, foreign source income must be reported on your return. **Get Publication 54,** Tax Guide For U.S. Citizens Abroad.

Death of Taxpayer.—If a person died in 1975, or in 1976 before filing a return for 1975, the surviving spouse or executor or administrator of the estate must file a return for the deceased. If a refund is due, attach Form 1310 to the return.

The executor or administrator can file a joint return for the decedent with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. The 1975 income of the decedent prior to death and the income of the surviving spouse for the entire year must be included in the joint return.

If you are filing such a joint return, write in the signature area "Filing as surviving spouse." Show the date of death in the name and address space. For more information, **get Publication 559,** Federal Tax Guide for Survivors, Executors, and Administrators.

Foreign Bank, Securities, and Other Financial Accounts.—If you had a financial interest in, or signature authority or other authority over a bank, securities, or other financial account in a foreign country at any time in 1975, you must complete **Form 4683** and attach it to your return.

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.

Information on Tax Changes.—Get Publication 553, Highlights of 1975 Changes in the Tax Law, for more information concerning important tax law changes and watch for later changes not included in Pub. 553.

When to File.—As soon as you can after January 1, but not later than April 15, 1976. Late filing may subject you to penalties and interest. See instructions for Penalties and Interest on page 8.

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 for your State.

If you are located in:	Use this address:
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	310 Lowell Street Andover, Massachusetts 01812
District of Columbia, Delaware, Maryland, Pennsylvania	11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	3651 S. Interregional Hwy. Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	1160 West 1200 South St. Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	2306 E. Bannister Road Kansas City, Missouri 64170
California, Hawaii	5045 East Butler Avenue Fresno, Calif. 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	3131 Democrat Road Memphis, Tennessee 38110
Panama Canal Zone, American Samoa	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Guam	Commissioner of Revenue and Taxation Agana, Guam 96910
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	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	Center for your permanent home State
Foreign country: U.S. citizen and those excluding income under section 911 or 931	11601 Roosevelt Boulevard Philadelphia, Pa. 19155

The following Statement and Instructions have been supplied by the Bureau of the Census

Revenue Sharing Residence Questions

General Instructions

The residence questions, immediately below the address portion of the return, are authorized under section 6017A of the Internal Revenue Code. The law authorizes a penalty to be imposed for failure to supply this information without reasonable cause. Answers to these residence questions will be supplied to the Bureau of the Census, and held by Census in strict confidence, to be used in developing current statistical estimates of population and per capita income; such estimates are used principally for determining the distribution of general revenue sharing funds to State and local governments. Your answers to these questions are needed because your mailing address may not accurately identify the local jurisdiction(s) in which you reside.

If you have difficulty answering the residence questions (for example, the correct name of your municipality or whether you live within its legal boundaries), you may be able to obtain assistance from your local government officials. If they are unable to answer your inquiries, write to the Bureau of the Census, Residence Question, Washington, D.C. 20233, or call collect 812–948–2111 between the hours of 8 a.m. and 5 p.m. (EST) Monday through Friday.

Specific Instructions

Question A.—In what city, town, village, etc., do you live?—Enter the name of the city, town, village, or borough in which you maintain your principal residence on the day you complete the tax form. If you are not sure of the name of the municipality in which you live, enter the name your area is known by.

—If you are filing a joint return, but not living with your spouse, answer the questions for either residence.

—If you are a college student away from home, answer the questions for the place where you reside while attending college.

—If you are a member of the Armed Forces and live on base, answer the questions for such base. If you live off base, answer the questions for the place where you live off base.

—If you are a crew member on board a U.S. vessel, and have no principal place of residence, answer the questions for the vessel's home port.

Question B.—Do you live within the legal limits of the city, town, etc.?—Every municipality has definite legal limits. If the area where you live is unincorporated, or is outside the legal limits of the place you named in answer to Question A, check **No** to Question B. If you are not sure whether you live within the legal limits, check **Don't Know** to Question B.

Question C.—In what county and State do you live?

County.—Enter the full name, not an abbreviation, of the county, parish (Louisiana), or organized borough (Alaska) in which you live. If you live in a city that is not part of any county (such as Baltimore City, Maryland; St. Louis City, Missouri; Fairfax City, Virginia, etc.), make no entry for county name. It is important to distinguish between Baltimore City and Baltimore County, St. Louis City and St. Louis County, and Fairfax City and Fairfax County.

State.—Enter the name of the State (or District of Columbia) where you live. If you live outside the United States, enter "Outside U.S."

Question D.—In what township do you live?—Enter the full name of your township or equivalent area (town, plantation, etc.) only if you live in one of the following States:

Connecticut (towns)	Nebraska (townships and precincts)
Illinois (townships and precincts)	New Hampshire (towns)
Indiana (townships)	New Jersey (townships)
Kansas (townships)	New York (towns)
Maine (towns and plantations)	North Dakota (townships)
Massachusetts (towns)	Ohio (townships)
Michigan (townships)	Pennsylvania (townships)
Minnesota (townships)	Rhode Island (towns)
Missouri (townships)	South Dakota (townships)
	Vermont (towns)
	Wisconsin (towns)

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 occupation and revenue sharing blocks. On a joint return, show names, social security numbers and occupations of both you and your spouse. If you are married, give social security numbers of both you and your spouse even though you file separately.

2. Fill in lines 1 through 7.

3. Check appropriate "Yes" or "No" box(es) on line 8 (Presidential Election Campaign Fund).

4. Fill in lines 9 through 15, lines 17, 19, 21a, b, and e, if necessary. Also, attach Form 4683 (Foreign Bank Account), if applicable.

5. On a joint return, show your and your spouse's income separately in the space below the line 15 entry space so IRS can figure your tax in the way that will give you the smallest tax.

6. Sign your return. Both you and your spouse must sign a joint return.

7. File on or before April 15, 1976.

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 are eligible to claim the earned income credit (see page 8), we will figure the credit for you if you write EIC on line 21c. 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.*

Instructions for Page 1 of Form 1040

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 on this page, consider yourself single for the whole year.

If your spouse died during 1975, 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 $950 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. Get 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 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 box on line 3, "Married filing separately." If both you and your spouse file separate returns, write your spouse's full name in the space provided on line 3 and enter spouse's social security number in the designated space.

Check the applicable boxes on lines 6a and 6e if you can claim the exemptions for your spouse. See instructions for Exemptions on this page. 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 you may be eligible to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. You can use the standard deduction if you want and your limit is $2,300 instead of the $1,300 allowed married persons filing separately. Both you and your spouse can file this way if both meet the tests.

You can file as a single person, and check the box 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 1975.

(3) Your spouse did not live in your home at any time during 1975.

(4) For over six months of 1975, your home was the main home of your child or stepchild whom you can claim as a dependent.

You can check the box on line 4 for Unmarried Head of Household if your home in test (4), above, was the child's main home for all of 1975.

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.

Generally, you may use unmarried head of household tax rates ONLY IF on December 31, 1975, you were single or legally separated, AND met 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, 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.

Note: *If you are claiming the filing status of "Unmarried Head of Household" because of an unmarried child, grandchild, foster child or stepchild who is not your dependent, enter that person's name in the space provided on line 4.*

(b) Any other person listed in (5)(a) under "Lines 6b and 6c—Children and Other Dependents" on page 6, that you can claim as a dependent 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. Consult an IRS office for further information, including information on limited standard deduction and how to figure your tax.

Were You a Qualifying Widow or Widower with a Dependent Child?—You may still be able to use joint return tax rates for 1975. See Tax Tables and Tax Rate Schedule Y.

If your spouse died during 1974 or 1973 and you did not remarry before the end of 1975, you can file a return for 1975 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 could have filed a joint return with your spouse for the year your spouse died. Whether you actually filed jointly does not matter.

(2) You have a child or stepchild you can claim as a dependent.

(3) Your home was the main home of that child during 1975, except for temporary absences for vacation and school.

Check the box on line 5 "Qualifying widow(er) with dependent child" and give year of death in the parenthesis. Do not claim an exemption for your spouse. You can claim the exemption only for the year your spouse died.

If your spouse died in 1975 and you did not remarry, read "Were You Married or Single?" on this page. If spouse died before 1973, read "Were You an Unmarried Head of Household?" on this page to determine if you qualify, otherwise you must file as Single.

Exemptions ($750 for Each Exemption You Can Take)

If you take your tax from the Tax Tables, do not take a separate deduction for exemptions. The deduction has already been allowed in the Tax Tables.

Lines 6a and 6e—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 determined as of December 31. However, if your 65th birthday was on January 1, 1976, you can consider yourself 65 on December 31, 1975.

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.

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.

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.

Nonresident Alien Spouse.—You may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use lines 6a and 6e to claim exemptions for a nonresident alien spouse. When claiming your spouse's regular exemption on line 6a, write "NRA" to the right of the line 6a.

Death of Spouse.—If your spouse died during 1975, check the boxes for the exemptions you could have taken for your spouse on the date of death. See instructions for Death of Taxpayer on page 4.

Lines 6b and 6c—Children and Other Dependents.—Show on line 6b the first names and the total number of your dependent children who lived with you during 1975.

If you claim other dependents, complete columns (a) through (f) on line 27. Enter on line 6c 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 [1] was under 19 or was a full-time student, ignore this test. See "Student Dependent.")

(2) Support.—Received over half his or her support from you or is treated as receiving over half of his or her support from you under rules for "Children of divorced or separated parents" or "Dependent supported by two or more taxpayers" on this page. 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 or her 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)—

[1] 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	

[1] 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 or her support, even if his or her money was not taxable. For example, include social security benefits, but if your child was a student, do not include amounts he or she received as scholarships.

Student Dependent.—Even if your child had income of $750 or more, you can claim him or her as a dependent if he or she was a full-time student and met tests (2), (3), and (4) on this page.

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 [2] during any 5 months of 1975, or

(2) took a full-time, on-farm training course during any 5 months of 1975. (The course had to be given by an educational institution [2] or a State, county, or local government agency.)

[2] 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,** Filing and Dependency 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 or she contributed at least $600 toward the child's support during 1975, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, or
2. he or she contributed $1,200 or more for child support during 1975 (regardless of how many children), and the parent having custody cannot prove that he or she 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 1975 if he or she met the tests for a dependent for the time he or she lived.

Line 8.—Presidential Election Campaign Fund.—You may designate $1 of your tax to the fund by checking the "Yes" 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 "Yes" box(es), it will not increase your tax or reduce your refund.

Note: If you check a "Yes" box, you may not change that designation after a return is filed. However, if you check a "No" box but after you file your return you wish to designate $1, you may change your designation to "Yes" by filing an amended return on or before December 31, 1977. You may use Form 1040X, Amended U.S. Individual Income Tax Return.

What Income To Report

Examples of Income You Must Report.—

Wages including employer supplemental unemployment benefits, 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, including lump-sum distributions.
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.
Sale of personal residence. (See Instructions for Schedule D.)
Rents and royalties.
Your share of estate or trust income, including accumulation distribution from trusts.
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.

Federal Income Tax Rebate.

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. Repayments of the amount you spent for normal living expenses must be reported as income.

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 1975.

(2) Tips you did not report to your employer (Show any social security tax due on these tips on line 60—instructions for this are on page 10).

(3) Wages you received but do not have a Form W–2 for.

(4) Disability retirement income if you are below the mandatory retirement age.

(5) Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. If your employer provided meals where you worked for your employer's 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.

(6) 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.

Line 10a—Dividends.—For explanation of dividend income, see instructions for Schedule B on page 14. If you received $400 or less in dividends and other distributions, show the amount after subtracting nontaxable distributions and capital gain distributions, on line 10a. You do not need to list them on a separate schedule.

If you received more than $400, fill in Schedule B and list names of all payers and amounts received. The note below tells you whether you need to complete Schedule D. Show on Form 1040, line 10a, the total dividends received (this is gross dividends less capital gain distributions and any nontaxable distributions).

Note: *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% of your capital gain distributions on Form 1040, line 29b.*

Line 10b—Exclusion.—For explanation of dividends exclusion see instructions on page 14.

Line 11—Interest Income.—For explanation of interest income, see page 14. If you received $400 or less in interest, show the total amount on this line. You do not need to fill in a separate schedule.

If you received over $400, fill in Schedule B and list names of all payers and amounts received. Then show the total amount on Form 1040, line 11.

Should You Use the Standard Deduction or Itemize Your Deductions?

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 you are:

- Married filing jointly or a qualifying widow(er) with dependent child, you should itemize deductions if your income on line 15 of Form 1040 is:
  - less than $11,875 and your itemized deductions total more than $1,900.
  - between $11,875 and $16,250 and your itemized deductions total more than 16% of line 15.
  - over $16,250 and your itemized deductions total more than $2,600.
- Married filing separately:
  - Divide the dollar amounts specified for joint returns in half and be sure to use only the total of your own deductions.
- Single or Unmarried Head of Household, you should itemize deductions if your income on line 15 of Form 1040 is:
  - less than $10,000 and your itemized deductions total more than $1,600.
  - between $10,000 and $14,375 and your itemized deductions total more than 16% of line 15.
  - over $14,375 and your itemized deductions total more than $2,300.

Tax—Credits—Payments

If you check the block between lines 15 and 16a, follow these instructions.

If you can 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 the Tax Tables.[1] 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 or her own return and his or her parents are filing a return of their own. **If you don't itemize your deductions substitute the following instruction for line 44(b):**

44(b) If you do not itemize deductions, enter the larger of:

1. 16% of that part of line 15 that is attributable to earned income but not more than $2,300 if single; or $1,300 if married filing separately, or
2. $1,600 if single; or $950 if married filing separately, but not more than your earned income included on line 15.

[1] However, you may use the Tax Tables to find your tax instead of following the substitute instruction for line 44(b) if line 15: (1) includes less than $750 of income other than earned income, and (2) is less than $10,000 if single or $5,950 if married filing separately and your spouse does not use the percentage standard deduction.

"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 16a—Tax—

How To Figure Your Tax if You Take the Standard Deduction and the Above Instruction Isn't Applicable

If line 15 is under $15,000, find your tax in the Tax Tables. 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 16a.[1]

If line 15 is $15,000 or more, fill in lines 43 through 47. (Your standard deduction goes on line 44.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 16a.[1]

How To Figure Your Tax if You Itemize Deductions

Fill in Schedule A and enter your total deductions on line 44. Fill in lines 43, 45, 46, and 47. Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 16a.[1]

Other Ways to Figure Your Tax

Schedule G, Income Averaging.—It may be advantageous to use the "averaging method" if after subtracting $3,000 from your 1975 taxable income (line 47), the balance is over 30 percent of the total of your taxable income for the last four years (1971 through 1974). 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 be advantageous 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. 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 qualifying widow(er) with dependent child, or
$38,000 and you claim unmarried head of household status.

Line 16b—Credit for Personal Exemptions.—Multiply the number of personal exemptions on line 6d by $30 and enter the amount (but do not enter more than the tax shown on line 16a).

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 1975.

[1] Include in the amount on line 16a any partial tax from Form 4970, Tax on Accumulation Distribution of Trusts, or Form 4972, Special 10-Year Averaging Method, which may be used by recipients of lump-sum distributions from qualified employees' trusts or annuity plans.

If you and your spouse filed a joint declaration of estimated tax for 1975 but decide to file separate income tax returns for 1975, 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 the separate returns.

If you and your spouse filed separate estimated tax declarations for 1975 but decide to file a joint income tax return for 1975, 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—Earned Income Credit.—

Generally, if line 15, or your earned income if greater, is less than $8,000 you may be able to claim a refundable credit based on your earned income. For this purpose earned income means wages and salaries after the sick pay exclusion, if applicable, tips, other employee compensation, and your net earnings from self-employment as shown on Schedule SE (Form 1040), line 13. If you are married you must file a joint income tax return to be eligible for the credit; however, certain married persons living apart with a dependent child may be eligible to claim the credit—see Were You Married and Living Apart from Your Spouse? on page 5.

Complete the Earned Income Credit Worksheet only if you:

(1) did not check the box on Form 1040, line 3 (married filing separately);
(2) are not entitled to file Form 2555, Exemption of Income Earned Abroad, or Form 4563, Exclusion of Income from Sources in United States Possessions; AND,
(3) can answer "Yes," to all of the following questions.

	Yes	No
A Is your adjusted gross income, Form 1040, line 15, less than $8,000?		
B Is your earned income (see line 5 below) less than $8,000?		
C Did you pay more than half the cost of keeping up a home in the U.S. in which you lived and which for the entire year (except for temporary absences for vacation, school, etc.) was also the home of your child whom you can claim as a dependent? (See pages 5 and 6).		
D Was your dependent child under 19 years of age or a student? (See page 6.)		

Earned Income Credit Worksheet

1	Amount of wages, salaries, tips, etc. (from Form 1040, line 9)	
2	Sick pay exclusion (from Form 1040, line 37)	
3	Subtract line 2 from line 1	
4	Net earnings from self-employment (from Schedule SE (Form 1040), line 13)	
5	Earned income (add lines 3 and 4. However if line 4 is a loss, subtract line 4 from line 3.)	
6	Adjusted gross income (from Form 1040, line 15)	
7	Amount from line 5 or line 6, whichever is larger	
8	Enter 10% of line 5 but not more than $400	
	If line 7 is $4,000 or less, do not complete the rest of this worksheet but enter the amount from line 8 on Form 1040, line 21c.	
9	Amount from line 7	
10	Limitation base	4,000
11	Subtract line 10 from line 9	
12	Enter 10% of line 11	
13	**Earned income credit** (subtract line 12 from line 8). Enter here and on Form 1040, line 21c. (**Do Not File—Retain For Your Records**)	

Line 21d—Extension of Time to File 1975 Return.—If you filed an application to request an automatic 2-month extension of time to file Form 1040 for 1975, 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 1976, you can file a new allowance certificate, Form W–4, with your employer and claim fewer allowances. Or you can ask your employer 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.

Penalties and Interest

Avoid penalties and interest by correctly filing and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you file a return late, send a full explanation with the return.

Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Taxes Not Paid when Due.—The penalty for failure to pay taxes when due is ½ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

Penalty for Not Paying Enough Tax During the Year.—Add lines 21c, 57, 60, 61, 62, and 65. Subtract this total from line 20 and call the difference total A. Add lines 21c, 21d (unless extension is filed and tax is paid before January 31, 1976), 65, and 66. 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 1976 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 must 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 spouse as described on page 5;
(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 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 29b—50% of Capital Gain Distributions.—*If you 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% of your capital gain distributions here.*

Line 31b—Fully Taxable Pensions and Annuities.—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–2P. *(3)* Amounts received as annuity under the special rule (see Instructions for Schedule E) *if you recovered your entire* cost before January 1, 1975.

Line 33—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. Do not offset this amount against your deduction for current year taxes.

Line 34—Alimony Received.—Show amounts you received as alimony or separate *maintenance.*

Line 35—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, and amounts you recovered for bad debts, medical expenses or other items that reduced your tax in a prior year.

Also report gross lottery and gambling winnings. You must report the gross winnings as income on line 35. Lottery and *gambling losses can be taken as an item*ized deduction only on Schedule A. However, *such losses are limited* to the amount of winnings reported.

Generally, self-employment income must be reported on Schedule C (Form 1040) or Schedule F (Form 1040). However, if you received self-employment income such as directors' fees and you did not incur any expenses with respect to *this income, you may enter the total* amounts received here and on Schedule SE (Form 1040), line 5(e).

Net Operating Loss.—If you lost money in a trade or business in 1975, you can subtract the loss from your 1975 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 1975 and the five years after. This means you have to carry the loss back to 1972 and then bring *any re*maining loss forward to 1973, 1974, and 1976 *through* 1980. *If you are due a re*fund 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 1975, enter it as a "*minus*" figure on line 35. Attach a separate sheet showing how you figured the amount.

PART II.—Adjustments to Income

Line 37—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 may be able to 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 information on how to figure your exclusion, get **Form 2440** and **Publication 522,** Adjustments to Income for Sick Pay.

Enter the amount of your sick pay exclusion on line 37 and attach Form 2440 (or *other required statement showing how you* figured the exclusion, when you were absent, regular weekly rate of pay, and whether you were in the hospital).

Line 38—Moving Expenses.—Employees, *including new employees,* and *self-em*ployed 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 quar*ters 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 Form 1040, line 9, all amounts you were paid or repaid for moving expenses. (If you were employed, these amounts should be included on Form 4782 and in total wages, tips *and other compensation on the Form* W–2 your employer gave you.) Then show *your allowable expenses* on line 38.

Line 39—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.

(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 Salesperson.—In addition to the above, an outside salesperson can generally deduct other expenses necessary in sales work. For example, selling expenses, stationery, and postage. An outside sales*person is one who does all selling away* from employer's place of business. If your main duties are service and delivery, such as a milk driver-salesperson, you are not considered an outside salesperson.

(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 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 this* page.)

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 busi*ness.

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 satis*factory accounting of them to your employer.

You are considered to have made a satisfactory accounting if:

*(1) You received either a daily allow*ance of no more than $44 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. However, an employer may grant *an additional allow*ance for parking fees and tolls attributable *to the traveling and transportation ex*penses as separate items.

(2) Your expenses were the type necessary to carry out your employer's trade or business, and you gave your employer 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 15 cents a mile for the *first 15,000 miles and 10 cents for each* mile over 15,000. Add to this amount your parking fees and tolls.

For automobiles that have been or are considered fully depreciated, the standard mileage rate is 10 cents a *mile for all* business mileage.

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 35, under "Other."

(2) **If you spent more than your employ**er paid you for travel and transportation, *meals and lodging, and outside salesperson* expenses, you can deduct the difference *on line 39. 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 pay*ments 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 39.*

Lines 40a and 40b—Payments to a Retirement Plan or Arrangement.—To support deductions, file the applicable forms listed below.

(1) Sole proprietors who have Keogh (*H.R. 10*) *plans should file* Form 5500–K or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships *are required to file* Form 5500 or Form 5500–K to report on *Keogh plans.*

Complete a Form 5500–K for all plans with fewer than 100 participants and with at least one owner-employee and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500–K. Complete a Form 5500 for *each plan with 100 or more participants* and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500. If you file two or more Forms 5500, attach them to Form 5501. File these forms on or before the 15th day of the 5th month following the close of your taxable year.

(2) Individuals who have made contri*butions to an individual retirement* arrangement enter the allowable deduction shown on Form 5329, Part III. Married persons, both of whom qualify for the deduction, filing a joint return, should attach a Form 5329 for each taxpayer and enter the combined deductions on line 40b.

*Individuals who have an individual re*tirement account or annuity, must attach *Form 5329 whether or not a contribution* was made in the year. Also, attach Form 5498 to Form 5329, except for individual retirement bonds.

Caution: Failure to file Form 5329 by the due date, without reasonable cause, will result in a penalty of $10 a day for *each day it is not filed, not to exceed* $5,000.

Line 41—Forfeited Interest Penalty for Premature Withdrawal.—You can deduct a forfeited interest penalty for premature *withdrawal from a time savings account on* this line. Enter the amount of forfeiture *shown on your Form 1099–INT* here. Note: Be sure to include the gross amount of 1975 interest income in line 11.

PART IV.—Credits

Line 48—Retirement Income Credit.—See instructions for Schedule R.

Line 49—Investment Credit.—For exceptions and conditions under which you can take an investment credit, get **Form 3468.**

Line 50—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 51—Credit for Contributions to Candidates for Public Office, etc.—You may claim a tax credit here or an itemized deduction on Schedule A, line 33, but you cannot claim both, for contributions to *candidates for public office and political* committees and to newsletter funds of *candidates and elected public officials.* **Publication 585,** Voluntary Tax Methods to *Help* Finance Political Campaigns, explains the circumstances under which a deduction or credit for a contribution is more advantageous.

If you elect to claim a credit, the amount of the credit is *one-half of the political* contributions paid, but not more than $25 ($50 *if* married and filing a joint return). Do not enter more than the amount on line 16c reduced by the amount of credits on lines 48, 49, and 50. Make a side calculation before you enter the credit here.

Line 52—Credit for Wages Paid or Incurred in Work Incentive (WIN) Program.—Business 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 salaries and wages paid or incurred in the first 12 months of employment.

Employers may also claim a credit of 20% of salaries and wages paid for busi*ness or nonbusiness employment of cer*tain Federal welfare recipients hired after March 29, 1975, for services performed before July 1, 1976. For nonbusiness employers, this credit is limited to $1,000 for each employee. See Form 4874.

Line 53—Credit for Purchase of New Principal Residence.—*You may be able to* claim a credit of 5% of the purchase price *of your new principal residence that was* constructed or being constructed before March 26, 1975, and acquired and occupied after March 12, 1975. The maximum credit is $2,000. See Form 5405.

PART V.—Other Taxes

Line 55—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 dispos*ing of the property early. Attach **Form 4255.**

Line 56—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 (WIN) credit may not be offset against the current year's (WIN) credit.

Line 57—Minimum Tax.—If you have items of tax preference (accelerated de*preciation, stock options, long-term* capital gains, etc.) of more than $30,000 ($15,000 if married filing separately), attach **Form 4625** even if there is no minimum tax due.

Line 58—Tax on Premature Distributions from Individual Retirement Arrangements.—*Enter any tax due as shown on* Form 5329, Part V.

Line 59—Self-employment Tax.—Enter amount shown on Schedule SE, line 18.

Lines 60 and 61—Tax on Tip Income.—If you received tips of $20 or more in a month that you did not report to your employer, *or if your wages were not enough* for your employer to withhold social security *or railroad retirement* tax on tips that you reported, you must pay these taxes with your Form 1040.

For tips you did not report but must pay social security tax on, attach Form 4137. Enter the tax on line 60. For tips you have to pay railroad retirement tax on, contact *your nearest Railroad Retirement Board* office for information. Include the tax on *line* 60. On the dotted line to the left of the line 60, write "RR tax on tips."

The Form W–2 your employer gives you will show any social security tax you owe on tips you reported to your employer. Enter that amount on line 61.

Be sure all your tips are included as income on *Form* 1040, line 9.

Line 62—Excess Contribution Tax on Individual Retirement Arrangements.—Enter any tax due as shown on Form 5329, Part IV.

Line 63—Tax on Income Subject to the Penalty Under Section 72(m)(5).—If you *received income resulting from a premature* or excessive distribution from a qualified employees' pension plan or trust when you are (or were) also an owner of the business, such income is subject to a penalty under section 72(m)(5) of the Code. Enter the amount of tax in your total for line 63. On the dotted line to the left of the line 63 entry space, write "72(m)(5) Tax", and *show the amount.*

PART VI.—Other Payments

Line 64—Excess FICA, RRTA, or FICA/RRTA Tax Withheld—More Than One *Employer.*—

If you had more than one employer in 1975 and together they paid you more than $14,100 in wages, too much social security (FICA) tax, railroad retirement, (RRTA) tax, or combined FICA and RRTA tax may have been taken out of your wages. If too *much was withheld, you may be able to* 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 FICA and RRTA tax *withheld by employers from* your wages for 1975.* Enter the total here	$
(b) Add all uncollected FICA or RRTA tax on tips, if any. *Enter the total here* . .	
Step 2. Add (a) and (b)	$
Step 3. Subtract	824.85
Step 4. *Enter this amount on* Form 1040, line 64	$

***Note:** Do not include more than $824.85 for any one employer. If any one employer withheld more than $824.85, ask that employer to refund that excess to you. You cannot take credit for it on your return.*

Line 65—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 66—Credit for Taxes Paid by Regulated Investment Companies.—Enter credit here. Attach **Copy B of Form 2439.**

more than the amount of tax shown on Form 1040, line 16c.

$457.20 (15% of $3,048) on a joint return where both husband and wife show $1,524 on line 6, columns A and B.

$342.90 (15% of $2,286) on a joint return where both husband and wife are over 65 (even if one had no prior earned income to meet test 1).

$228.60 (15% of $1,524) for all others.

Figure your credit as follows:

Answer the question in column B (A and B if you are filing a joint return).

Line 2(a).—Show the following pensions and annuities received during 1975.

(1) Pensions and annuities received under the Social Security Act or Railroad Retirement Acts. For social security pension, show the gross amount before deduction of any amount withheld to pay medicare insurance premiums.

(2) Any other pensions and annuities that are not taxed. (Do not include supplemental annuities, such as military disability pensions, or any amount treated as a return of your cost.)

Do not include on this line amounts you received under accident or health insurance plans or as compensation for injury or sickness.

Line 2(b)—Show earned income received during 1975 on line (1) or (2), depending on your age. If you were 72 or older on January 1, 1976, skip this line. (The meaning of earned income is given under test 1.)

Line 3.—Add lines 2(a) and (b) and enter total on line 3.

Line 4.—Subtract line 3 from line 1 and enter the difference on line 4. (If line 3 is more than line 1, enter zero on line 4.) If the amount you entered on line 4 for column A, B, or C is more than zero, complete the rest of the schedule to figure your credit. If all of these columns are zero or less on line 4, you cannot take a retirement income credit so do not complete the rest of the schedule.

Line 5.—If you are under 65, enter your retirement income on line (a). See test 2, paragraph (a), for what income to enter.

If you are 65 or older, enter your retirement income on line (b). See test 2, paragraph (b), for what income to enter.

Lines 6 through 13.—Complete these lines as instructed on the schedule.

If you need more information, get **Publication 524,** Retirement Income Credit. It gives examples of how to figure the credit and also sample filled-in schedules.

Married Residents of Community Property States.—If you are married and live in a community property State, all community income must be divided equally between you and your spouse to figure whether each qualifies for the credit and the amount of credit each can take. In figuring whether you and your spouse had prior earned income to meet test 1, community income earned by either of you must be divided equally.

To figure whether you and your spouse, had retirement income to meet test 2, you should also divide equally unearned income such as nontaxable pensions and annuities that are community income. For example, if you are 65 or older and your spouse is under 65, your spouse can consider half of the pension from a public retirement system as retirement income. But your spouse cannot consider half of the rents, dividends, interest, or annuities as retirement income.

For more information, get **Publication 555,** Community Property and the Federal Income Tax.

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 Form 1040, line 59.

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 your car usage is for business, you 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 taxable 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.

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 (Transmittal of Wage and Tax Statements) and 1096 (Annual Summary and Transmittal of U.S. Information Returns).

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 on 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 1975 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 taxable 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 such permission, and file it with the Commissioner within 180 days after the beginning of the taxable 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

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 if the Class Life (ADR) System of depreciation is used.

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 you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 40a, instead of on Schedule C, line 15(a).

Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500–K or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500 or Form 5500–K to report on Keogh plans.

Complete a Form 5500–K for all plans with fewer than 100 participants and with at least one owner-employee and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500–K. Complete a Form 5500 for each plan with 100 or more participants and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500. If you file two or more Forms 5500, attach them to Form 5501. File these forms on or before the 15th day of the 5th month following the close of your taxable year. **Note:** *If sole proprietor does not participate in the plan, file Form 5500 regardless of the number of participants.*

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)

IMPORTANT NOTICE: If self-employed and Form 1040, line 15, is less than $8,000, it may be necessary for you to complete lines 1 through 13 of Schedule SE (Form 1040), even though your self-employment income is less than $400. You may be eligible to claim the earned income credit. See page 8. Income exempt from self-employment tax as a result of filing Forms 4029 or 4361, is not earned income for purposes of the earned income credit.

Schedule SE provides the Social Security Administration with information on self-employment income necessary for figuring benefits under the social security program. You have to pay social security self-employment tax regardless of age, and even though you are receiving social security benefits.

To assure proper credit to your account, enter your name and social security number on Schedule SE exactly as they are shown on your social security card.

Fiscal year filers must use the tax rate and earnings base that are applicable at the time in which their fiscal year begins. No proration of the tax or earnings base is required for a fiscal year that overlaps the date of a rate or earnings base change.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty) and Christian Science practitioners are subject to social security self-employment tax. But you can, under certain conditions, request to exempt your income from service as a minister, member or practitioner by filing Form 4361. If you filed Form 4361 and you have no other income subject to social security self-employment tax, write "Exempt-Form 4361" on Form 1040, line 59. (**Note:** *If you filed Form 4361 but have $400 or more from other net earnings subject to self-employment tax, you must complete Schedule SE.*) You can get forms, schedules, and publications from your local Internal Revenue Service office. If you previously filed an effective waiver certificate, Form 2031, to pay social security self-employment tax, you cannot file for an exemption. For more information get **Publication 517,** Social Security for Members of the Clergy and Religious Workers.

Coverage of ministers and members of religious orders who are U.S. citizens serving outside the U.S.—Ministers and members of religious orders who are U.S. citizens serving outside the U.S. (such as missionaries) may compute net earnings from self-employment as if they were serving in the U.S. Ministers or members of a religious order who are serving in a possession of the U.S. or in a foreign country must include their income in computing net earnings from self-employment. This provision applies to ministers who have not elected to be exempt from coverage.

Christian Science practitioners are not included in this provision. The provision applies only to ministers and members of religious orders.

If you are a minister or member of a religious order, you must include in your earnings from self-employment (but not for income tax purposes) the rental value of a home furnished you or an allowance for it. You must also include the value of meals and lodging furnished you for the convenience of your employers.

Members of certain religious sects.—If you have conscientious objections to social security insurance because of your belief in the teachings of a recognized religious sect of which you are a member, you can file Form 4029 to get exemption from self-employment tax. If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt-Form 4029" on Form 1040, line 59.

U.S. citizens employed by foreign governments or international organizations.—You are subject to the social security self-employment tax if you are a U.S. citizen employed in the U.S., Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization organized under the International Organizations Immunities Act. Report income from such employment on Schedule SE, line 5(d).

Self-employment income of certain individuals temporarily living outside the U.S.—U.S. citizens who are self-employed outside the U.S. and who retain their residence in the U.S. must compute their net earnings from self-employment in the same way as those who are self-employed in the U.S. The exclusion (provided by Code

partnership. This requirement is met if you had actual net earnings from self-employment of $400 or more (including your distributive share of the income or loss from any partnership of which you are a member) from trades or businesses (nonfarm and farm) in at least 2 years of the 3 consecutive years immediately preceding the year for which you elect to use the nonfarm option.

Do not use the optional method of computing net earnings from nonfarm self-employment for more than 5 years. The 5 years need not be consecutive.

If both nonfarm and farm businesses are involved, the nonfarm option may be used only if your actual net earnings from nonfarm self-employment are less than $1,600. Additionally, in all such combined cases your net nonfarm earnings must be less than two-thirds of your gross nonfarm profits in order to use the nonfarm option. If you qualify to use both options, you may report less than actual total net earnings but not less than actual net earnings from nonfarm self-employment alone.

If you elect to use both the nonfarm option and the farm option in computing net earnings from self-employment, your maximum combined total of net earnings from self-employment for any one taxable year cannot be more than $1,600.

For the nonfarm optional method, you should figure your share of gross profits from a nonfarm partnership according to the partnership agreement. With guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

Share-Farming Arrangements

If you produce crops or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds from them, you are considered to be an independent contractor and a self-employed person rather than an employee. Report your net earnings on Schedule F for income tax purposes and on Schedule SE for social security self-employment tax purposes.

For more information on self-employment tax, get **Publication 533,** Information on Self-Employment Tax free from your local IRS office.

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.

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 1975 or earlier years.

(3) Other farm income.

Your expenses are the amounts you paid during 1975, plus deductions such as depreciation.

You can elect to report crop insurance proceeds in income in the taxable year following the taxable year of destruction or damage if you can establish that it is your practice to report income from such crops in a following taxable year. For more information, contact any Internal Revenue Service office, or get **Publication 225,** Farmer's Tax Guide.

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 1975, 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."

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. **Note.**—*To determine whether you participated materially in such farm management or production, do not consider the activities of any agent who acted for you.*

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. (See Rev. Rul. 75–11, 1975–2 IRB 5.)

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. Include recoveries from insurance on growing crops? ("Cash method" taxpayers, see Cash Receipts and Disbursements Method of Reporting.)

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, Schedule F, line 21, 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 1974. 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 1975.

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.

Commodity Futures.—Purchase or sales contracts entered into solely for protection against price fluctuations are a form of business insurance and are considered hedges. Any profit realized is ordinary income and is entered on Schedule F, line 26. If a loss is sustained from a closed futures contract, it is deductible as an ordinary and necessary business expense, and is shown as a negative figure on Schedule F, line 26. Purchase or sales contracts are not true hedges where they offset losses already sustained. Commodity futures contracts entered into with the hope of making a profit on the contract itself through favorable price fluctuation are considered speculation and these transactions are shown on Schedule D, Form 1040.

Expenses and Other Deductions

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 if the Class Life (ADR) System of depreciation is used.

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, Chemicals, etc.—These can be either capitalized or deducted as an expense.

Taxes.—You can deduct certain State and local taxes. (State income taxes are deductible only on Schedule A (Form 1040). See **Publication 225.**) Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvements 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 claim as a deduction for contributions to a pension, profit-sharing or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 40a, instead of on Schedule F, line 48.

Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500–K or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500 or Form 5500–K to report on Keogh plans.

Complete a Form 5500–K for all plans with fewer than 100 participants and with at least one owner-employee and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500–K. Complete a Form 5500 for each plan with 100 or more participants and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500. If you file two or more Forms 5500, attach them to Form 5501. File these forms on or before the 15th day of the 5th month following the close of your taxable year. **Note:** *If sole proprietor does not participate in the plan, file Form 5500 regardless of the number of participants.*

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 taxable year beginning with the taxable 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 Form 1040, line 59.

Additional Information Available.—You can get **Publication 225,** Farmer's Tax Guide, without cost from your county agricultural agent or Internal Revenue Service office.

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1975 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on Form 1040, line 47, by using the appropriate Tax Rate Schedule on this page. Enter tax on Form 1040, line 16a.

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

Use this schedule if you checked the box on Form 1040, line 1—

If the amount on Form 1040, line 47, is: Over—	But not over—	Enter on Form 1040, line 16a:	of the amount over—
Not over $500		14% of the amount on line 47.	
$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 Qualifying Widows and Widowers

If you are a married person living apart from your spouse, see page 5 of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

Use this schedule if you checked the box on Form 1040, line 2 or 5—

Married Taxpayers Filing Joint Returns and Qualifying Widows and Widowers (See page 5)

If the amount on Form 1040, line 47, is: Over—	But not over—	Enter on Form 1040, line 16a:	of the amount over—
Not over $1,000		14% of the amount on line 47.	
$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

Use this schedule if you checked the box on Form 1040, line 3—

Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 47, is: Over—	But not over—	Enter on Form 1040, line 16a:	of the amount over—
Not over $500		14% of the amount on line 47.	
$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 5)

Use this schedule if you checked the box on Form 1040, line 4—

If the amount on Form 1040, line 47, is: Over—	But not over—	Enter on Form 1040, line 16a:	of the amount over—
Not over $1,000		14% of the amount on line 47.	
$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 C (Form 1040)
Department of the Treasury Internal Revenue Service

Profit or (Loss) From Business or Profession

(Sole Proprietorship)

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

► Attach to Form 1040. ► See Instructions for Schedule C (Form 1040).

1975

Name(s) as shown on Form 1040 | Social security number

A Principal business activity (see Schedule C Instructions) ►.....; product ►.....

B Business name ►..... C Employer identification number ►.....

D Business address (number and street) ►.....

City, State and ZIP code ►.....

C

E Indicate method of accounting: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other ►.....

	Yes	No
F Were you required to file Form W-3 or Form 1096 for 1975? (see Schedule C Instructions)		
If "Yes," where filed ►.....		
G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1975?		
H Method of inventory valuation ►..... Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation)		

Income

1 Gross receipts or sales $..... Less: returns and allowances $..... Balance ►	1	
2 Less: Cost of goods sold and/or operations (Schedule C-1, line 8)	2	
3 Gross profit	3	
4 Other income (attach schedule)	4	
5 Total income (add lines 3 and 4)	5	

Deductions

6 Depreciation (explain in Schedule C-3)	6	
7 Taxes on business and business property (explain in Schedule C-2)	7	
8 Rent on business property	8	
9 Repairs (explain in Schedule C-2)	9	
10 Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)	10	
11 Insurance	11	
12 Legal and professional fees	12	
13 Commissions	13	
14 Amortization (attach statement)	14	
15 (a) Pension and profit-sharing plans (see Schedule C Instructions)	15(a)	
(b) Employee benefit programs (see Schedule C Instructions)	(b)	
16 Interest on business indebtedness	16	
17 Bad debts arising from sales or services	17	
18 Depletion	18	
19 Other business expenses (specify):		
(a)		
(b)		
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		
(k) Total other business expenses (add lines 19(a) through 19(j))	19(k)	
20 Total deductions (add lines 6 through 19(k))	20	
21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. ALSO enter on Schedule SE, line 5(a)	21	

SCHEDULE C-1.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Line 2)

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	1	
2 Purchases $..... Less: cost of items withdrawn for personal use $..... Balance ►	2	
3 Cost of labor (do not include salary paid to yourself)	3	
4 Materials and supplies	4	
5 Other costs (attach schedule)	5	
6 Total of lines 1 through 5	6	
7 Less: Inventory at end of year	7	
8 Cost of goods sold and/or operations. Enter here and on line 2 above	8	

SCHEDULE C-2.—Explanation of Lines 7 and 9

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

SCHEDULE C-3.—Depreciation (See Schedule C Instructions for Line 6) 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. (See Publication 534.)

Check box if you 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) ►						
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 ►						
6 Less amount of depreciation claimed in Schedule C-1, page 1						
7 Balance—Enter here and on page 1, line 6						

SCHEDULE C-4.—Expense Account Information (See Schedule C Instructions for Schedule C-4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $25,000, or for yourself if your expense account allowance plus line 21, page 1, is less than $25,000.

Name	Expense account	Salaries and Wages
Owner		
1		
2		
3		
4		
5		

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☐ No (3) Employees' families at conventions or meetings? ☐ Yes ☐ No

(2) Living accommodations (except employees on business)? ☐ Yes ☐ No (4) Employee or family vacations not reported on Form W-2? ☐ Yes ☐ No

☆ U.S. GOVERNMENT PRINTING OFFICE : 1975—O 575-884

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. ► See Instructions for Schedule F (Form 1040).
► If rental income, see instructions before using this schedule.

1975

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 Sch. F instructions)	
(b) Per-unit retains (See Sch. F instructions)	
21 Nonpatronage distributions from exempt cooperatives	
22 Agricultural program payments:	
(a) Cash	
(b) 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, chemicals	
36 Machine hire	
37 Supplies purchased	
38 Breeding fees	
39 Veterinary fees, 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 Sch. F instructions)	
49 Employee benefit programs other than line 48 (see Sch. F 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. (See Publication 534.)

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 ►			

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: (a) Cash		
(b) 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 Part II, line 53		$
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.)

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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.

1975

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 to 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)[3]		
17 Agricultural program payments: (a) Cash		
(b) 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, and chemicals	
30 Machine hire	
31 Supplies purchased	
32 Breeding fees	
33 Veterinary fees, 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, 1976.

Source(s)	Your share of gross farming or fishing income
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 or fishing)	
3 Gross farm rents from line 22 above	
4 Sale of livestock held for draft, breeding, sport or dairy purposes (Form 4797)	
5 Fishing (Schedule C, Form 1040)	
6 Total (add lines 1 through 5)	$

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 the income tax regulations, sections 1.167(a)–11(b)(5)(vii) 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.* (See Publication 534.)

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						
4 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify) ►						

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Partnership Return of Income

FOR CALENDAR YEAR 1975 or other taxable year beginning ..... 1975, and ending ..... 19.....

1975

A Principal business activity (See page 7 of instructions) — Name — D Employer identification no.

B Principal product or service (See page 7 of instructions) — Number and street — E Business code no. (See page 7 of instructions)

C Enter total assets from line 13, column (D), Schedule L — City or town, State, and ZIP code — F Date business commenced

$

IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see Instruction P. Enter any items specially allocated to the partners on Schedule K, line 15, instead of the numbered lines on this page or in Schedules D through J. (See General Instruction O.)

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) (Form 4797, line 9)	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 you use reserve method)	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 amounts for partners—see Instruction 23a). (Enter number of plans ►.....)	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	

Inventory valuation method ►

Was there any substantial change in the way you determined 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, the preparer's declaration is based on all information of which the preparer has any knowledge.

► ..... Signature of partner or member ..... Date

► ..... Signature of preparer other than partner or member ..... Preparer's address ..... Date

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) (col. (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 Schedule K (Form 1065), line 4					

Part II Long-term capital gains and losses—assets held more than 6 months

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 Schedule K (Form 1065), line 5					

Schedule H—INCOME FROM RENTS

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 total 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
1970						
1971						
1972						
1973						
1974						
1975						

Schedule J—DEPRECIATION (See Instruction 20)

If more space is needed use Form 4562. Note: If you compute depreciation by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guidelines Class Life System for assets placed in service before January 1, 1971, file Form 4832 (Class Life (ADR) System or Form 5006 (Guidelines Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(vii) 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 ☐ Guidelines 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 Sch. K, line 2)						
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						

Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

Enter the total distributive amount for each applicable item listed below. Note: Enter each partner's distributive share of partnership items on Schedule K–1.

State the number of partners in the partnership ▶

Partnership's distributive share items	Total
1 Salary, interest, and ordinary income (loss) (combine lines 14 and 26, page 1)	
2 Additional first-year depreciation (Schedule J, line 1)	
3 Dividends qualifying for exclusion (attach list)	
4 Net short-term capital gain (loss) (Schedule D, line 3)	
5 Net long-term capital gain (loss) (Schedule D, line 7)*	
6 Net gain (loss) from involuntary conversions due to casualty and theft under section 1231 (Form 4797, line 2)	
7 Net gain (loss) from sale or exchange of property used in trade or business and certain involuntary conversions under section 1231 (Form 4797, line 4)	
8 Net earnings (loss) from self-employment (Schedule N, line 10)	
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 (a) Payments on behalf of partners to a Keogh Plan	
(b) Payments on behalf of partners to an Individual Retirement Account, Annuity, or Bond	
14 Other (specify)	
15 Specially allocated items (attach schedule):	
(a) Short-term capital gain (loss)	
(b) Long-term capital gain (loss)*	
(c) Ordinary gain (loss)	
(d) Other	
16 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 15(a))	
(2) Long-term (total of lines 5 and 15(b))	

17 Investment in property that qualifies for investment credit:

Property	Life Years		Qualified before January 22, 1975	Qualified after January 21, 1975
Basis of new investment property	(a) 3 or more but less than 5			
	(b) 5 or more but less than 7			
	(c) 7 or more			
Qualified progress expenditures	(d) 7 or more	1974		
	(e) 7 or more	1975		
Cost of used investment property	(f) 3 or more but less than 5			
	(g) 5 or more but less than 7			
	(h) 7 or more			

*You must notify the partners of the amount of their individual distributive shares 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 non-taxable 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 (loss) (page 1, line 26)	
2 Add: Payments to partners—salaries and interest (page 1, line 14)	
3 Net rental loss from real estate (see instruction for Schedule N)	
4 Net ordinary loss (page 1, line 10)	
5 Total	
6 Less: Nonqualifying dividends (page 1, line 5)	
7 Interest (see instruction for Schedule N)	
8 Net rental income from real estate (see instruction for Schedule N)	
9 Net ordinary gain (page 1, line 10)	
10 Net earnings (loss) from self-employment. Enter on Schedule K, line 8	

	Yes	No
G Was the partnership liable for filing Form 1096 for 1975? If "Yes," show where filed ▶		
H Is any member of the partnership related by blood or marriage to any other member?		
I Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member?		

J Did the partnership claim a deduction for expenses connected with:	Yes	No
(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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1975 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 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 sole proprietorship. The term "partner" means a member of a partnership.

(Section references are to the Internal Revenue Code unless otherwise specified)

General Instructions

Note: If the partnership's employer identification number is wrong on the label or if the partnership did not receive a label, show the correct number in item D on page 1. If the partnership does not have a number you must apply for one on Form SS-4, available at any Social Security Administration or Internal Revenue Service office.

A. Who must file.—Every partnership (see general instruction K(1) for exceptions) engaged in a trade or business or having income from sources within the United States must file Form 1065. It must do so whether or not its principal place of business is outside the United States or all its members are nonresident aliens. If you file for a syndicate, pool, joint venture, or similar group, attach to the return a copy of the agreement and all amendments, unless you have previously filed a copy.

File only one return for each partnership. Mark "duplicate copy" on each copy you give to an individual partner.

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 whose partners are nonresident aliens must file its 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
Delaware, District of Columbia, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30005
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

A partnership without a principal office or agency or principal place of business in the United States must file its return with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

C. Period covered by return.—File the return for the calendar year 1975 or other taxable year beginning in 1975. 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.—One partner must sign the return. If a receiver, trustee in bankruptcy, or assignee is in control of the organization's property or business, that person must sign the return.

Any person, firm, or corporation preparing 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 partnership employee, 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.—The law provides severe penalties for willful failure to file a return on time and for willful attempt to evade or defeat payment of any tax due.

G. Accounting methods.—Compute ordinary income by the accounting method regularly used in maintaining the partnership's books and records. The method should clearly reflect income. (See section 446). Unless the law specifically permits, a taxpayer may not change the accounting method used to report income in prior years (for income as a whole or for any material item) without first getting consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—You may show the money items on your return and accompanying schedules as whole-dollar amounts. To do so eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 through 122. For example:

(1) *Interest on government obligations.*—The interest on obligations of a State, or U.S. possession, any of their political subdivisions, or the District of Columbia, is exempt subject to the exceptions described in section 103.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies paid to the partnership on the death of a partner are exempt. If the insurer holds any of the proceeds 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 shall file information returns if it makes, in the course of its trade or business during the calendar year, payments of interest (other than under the $10 rule), rents, commissions, or other fixed or determinable income totaling $600 or more for any one person.

For example, if the partnership makes interest payments totaling $10 or more on bank deposits, corporate bonds, stockholder's accounts, and savings and loan association accounts, it must file Form 1099–INT.

Use Form 1096 to summarize and transmit information returns to your Internal Revenue Service Center. For more information about filing information returns and exceptions therefrom, see the instructions for Form 1096.

If the partnership had a financial interest in, or signature authority or other authority over a bank, securities, or other financial account in a foreign country at any time in 1975, you must complete **Form 4683** and attach it to the partnership return.

J. Balance sheets.—The partnership balance sheets must be completed. These balance sheets, Schedule L, should agree with the account books. 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 it wants the exclusion. 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 from its operations. Examples of such elections are the accounting method employed, depreciation methods, etc. However, certain elections are made by a partner separately on the partner's 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) Section 1033 provides for the nonrecognition of gain where property is compulsorily or involuntarily converted into other property or into money. Section 754 provides rules concerning the election a partnership may file to adjust the basis of its remaining assets in the event assets distributed to a partner have increased or decreased in value and also to adjust the basis of its assets to reflect the purchase price paid by a new partner for the new partner's interest, or as a result of the death of a partner. Information about other elections may be found under the applicable sections of Chapter 1, subchapter K of the Code and the Regulations.

L. Section 702(a) items.—The partners are required by the Code to take into account separately their distributive shares 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 that partner's interest in other partnership property (including money), treat the transaction as a sale or exchange between the partner and the partnership. Treat the partnership gain or loss as ordinary income or loss. In computing the partners' distributive shares of such ordinary income or loss, allocate it only to partners other than the distributee partner who will take such amount into account separately under section 702(a)(8). See section 751 and related Regulations.

N. Net operating loss deduction.—A partnership is not allowed the deduction for net operating losses provided by section 172. Partners computing their own net operating loss or taxable income for any taxable year for the purposes of the computation required by section 172, must take into account their share of the partnership's income and losses, subject to the limitation of section 704(d).

O. Specially allocated items.—Allocate distributive shares of income, gain, loss, deduction, or credit items among the partners under the partnership agreement for sharing income or loss generally. If the partners agree, specific items may be allocated among them in a ratio different than that for sharing income or loss generally and such allocations may be recognized under 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, report the special items on Schedule K, line 15, instead of on the numbered lines on page 1.

P. Attachments.—You may use attachments to 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 you use an attachment in place of a schedule having a summary line on page 1 of the form, you need not enter the total on the official schedule, but must enter it on page 1.

Q. Information regarding Schedule K–1.—Prepare and furnish a Schedule K–1 to all partners. It reflects the amounts on Schedule K that are allocated to them. Since all items on Schedule K–1 are not applicable to every partnership; a substitute schedule, listing only applicable items may be submitted for the official Schedule K–1. Identify amounts reported on the substitute by the official line number and letter designation as well as by a sufficient portion of the official line title to identify each amount. In addition, include all information from the official Schedule K–1 that relates to the partnership and partner. Insert the title, "Substitute Schedule K–1 (Form 1065)," and the partnership's taxable year at the top of each substitute.

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 on lines 4 through 11.

Installment sales.—If, under section 453, you use the installment method, 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. They may be valued at (a) cost, (b) cost or market, whichever is lower, or (c) any other method approved by the Commissioner. The valuing method you adopt for the first year is controlling, and can be changed only after you obtain permission from the Commissioner. To apply for a change, file Form 3115 with the Commissioner within 180 days after the beginning of the taxable year in which you want 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 or attach a statement that contains all the information required by 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. Account for them in Schedules M and K–1.

Cost of operations (where inventories are not an income-determining factor).—If the amount you enter on line 2 includes an amount applicable to cost of operations, complete Schedule A.

4. Ordinary income (loss) from other partnerships, syndicates, etc.—If 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 A's return 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 on Schedule D (Form 1065), lines 2 and 5. As another example, partnership A's distributive share of partnership B's specially allocated ordinary gains or (losses) should be entered on Form 4797, line 8.

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 their taxable year in which the distribution is made or for their next preceding taxable year, 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 U.S. possessions) 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. Report dividends from these organizations 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 not listed above. See instructions for Schedule K, line 3.

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) shown on the detailed schedule you attach to the return.

9. Net farm profit (loss).—Enter the partnership's net profit (loss) from Schedule F (Form 1040). DO NOT include on this line any amounts reported on Schedule K (Form 1065).

11. Other income.—Enter any other taxable income and explain its nature on an attached schedule, except those items requiring separate computations (see general instruction L (1) through (7)) which are required to be reported on Schedule K. (See instructions for Schedule K.) Include taxable income from annuities and insurance proceeds.

Deductions

13. Salaries and wages.—Enter all salaries and wages not included on line 29, except salaries to partners.

14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, take a deduction for payments to a partner for services or the use of capital if the payments are determined without regard to partnership income. Do not include distributive shares of partnership profits. Allocate the guaranteed payments to the appropriate partners on Schedule K–1 (Form 1065), line 1.

15. Rent.—Enter rent paid on business property but do not deduct rent for the portion of the dwelling occupied by any partner for personal use.

16. Interest.—Enter interest on all indebtedness incurred for the operation of the trade or business. Payments by a partnership to a partner for the use of capital should be entered on line 14. But interest paid by a partnership to a partner as a result of a transaction in which the partner acts as other than a partner should be entered on this line. (The limitations on deductions for unpaid interest are given in section 267).

A partnership cannot deduct interest expense it incurred on funds borrowed to purchase or carry property held for investment. See instructions on page 5 for Schedule K, line 14, paragraph (e). Although, the partnership can deduct all interest expense on funds it borrowed to purchase or carry rental property subject to a net lease, the partners must take only their own distributive share into account in computing their individual investment interest expense deduction limitation. For further information, see section 163(d), and Form 4952, Investment Interest Expense Deduction.

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 on Schedule K.

18. Bad debts.—Deduct bad debts—(a) When they become wholly or partially worthless, or (b) by reasonable addition to a reserve for bad debts. A partnership may select either method on its first return in which a bad debt deduction is taken, but must follow that method for subsequent years unless it received permission to change. Application to change must be made on Form 3115 within 180 days after the beginning of the taxable year for which you want the change. (See Form 1065 instructions for Schedule D on page 5 regarding nonbusiness debts.)

19. Repairs.—Enter the cost of incidental repairs, etc., that do not add to the value or appreciably prolong the life of the repaired property. Expenditures for new buildings, machinery, or for permanent improvements or betterments that increase the value of the property, are chargeable to capital accounts and may be depreciated or amortized.

Include the total amount of repairs from Form 4832 if the Class Life (ADR) System of depreciation is used.

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 is allowable 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. Include depreciation on leasehold improvements, patents, and copyrights in Schedule J.

Adjustments to basis of property:

(a) Additional first-year depreciation.—If you elect to claim the additional first-year allowance under section 179, adjust the basis of the property for the amount of the deduction claimed. (See paragraph (d) under Depreciation Methods.)

(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 Guidelines Class Life System. In computing the basis on which you may take depreciation for personal property (other than livestock) you need not take into account salvage value that does not exceed 10 percent of the property's cost or other basis. 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 or more years. (See section 167(f).)

Depreciation Methods

The various methods of depreciation you may use are:

(a) Straight line.—To compute the deduction, add the improvement cost to the property's cost (or other basis) and deduct the total depreciation allowed or allowable in prior years. Divide the result by the number of years of the asset's useful remaining life. The quotient is the depreciation deduction.

(b) Declining balance.—Apply a uniform rate 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.—You may depreciate the cost or other basis of a new asset under any of the following methods, provided the asset is tangible, has an estimated useful life of three or more years, and its original use began 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.—Compute the deduction for each year 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 as additional first-year depreciation 20% of any portion of the cost (before salvage value) of its personal tangible depreciable property acquired in the taxable year if the asset has a useful life of six years or more from its acquisition date. The additional depreciation is not deductible by the partnership, but the partners will report individually, their pro-rata shares in the year regular depreciation with respect to the property is deducted by the partnership. The basis of the asset for computing regular depreciation is cost of the asset less the additional allowance and any salvage value taken into account, whether or not the partners deduct the additional depreciation.

Deduction for additional first-year depreciation for each partner may not exceed $2,000 ($4,000 if married and filing a joint return) in the partner's taxable year.

Show the total additional first-year depreciation on Schedule J, line 1, and Schedule K, line 2 and allocate to each partner on Schedule K–1 (Form 1065), line 2. The partners must determine the maximum deduction allowable for the additional first-year depreciation by combining their individual share of the partnership's additional first-year depreciation and the total of their trade or business additional first-year depreciation. An individual must enter the portion of the allowable deduction attributable to that individual's share from a partnership as a deduction from income on Schedule E (Form 1040) Part III; and as a deduction in arriving at farm or nonfarm net self-employment income on the appropriate line of Schedule SE (Form 1040).

(e) New section 1250 property.—Do not use the double declining balance or sum of the years-digits methods except for

(1) new residential rental property (from which at least 80 percent of the gross rental income is derived from rental of 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. You may depreciate other new real property acquired after July 24, 1969, only under the straight-line or 150 percent declining balance methods. (See section 167(j).)

(f) Used section 1250 property.—You may depreciate used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more, under the 125 percent declining balance method. For 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, limit depreciation to the 150 percent declining balance method. Depreciate other used real property acquired after July 24, 1969, only under the straight-line method. (See section 167(j).)

(g) Rehabilitation expenditures for low-income rental housing.—You may elect to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Claim such depreciation 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 you figure depreciation 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 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, see 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), file a pertinent statement with the return. Do not enter the deduction for amortization of bond premium on this line but include it on line 24.

See section 169 for conditions whereby you may amortize the cost of certified pollution control facilities over a five-year period.

Also, see section 188 for conditions whereby you may amortize the cost of certain expenditures for on-the-job training and child care facilities over a period of 60 months.

For details you must furnish in the election statements required by these sections, consult your nearest IRS office.

22. Depletion.—If you claim a deduction 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. Payments on behalf of any of the partners to the above type of plans should be entered on Schedule K, line 13(a) instead of line 23(a) of Form 1065.

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 a deduction is claimed for the current taxable year, must file the required forms as described below—*

Form 5500:	*Complete for each plan if 100 or more participants, whether or not an owner-employee participates; or if there are fewer than 100 participants, none of whom is an owner-employee. If you file two or more Forms 5500, attach them to Form 5501.*
Form 5500–K:	*Complete for all plans if fewer than 100 participants, including at least one owner-employee.*

File these forms on or before the 15th day of the 5th month following the close of your taxable year. Attach completed Forms 5504 and 5505, as appropriate, to Form 5500 (or Form 5500–K). Do not attach any of the above forms to your Form 1065.

If the partnership contributes to an Individual Retirement Account, Annuity, or Bond for employees, enter the amount as compensation on page 1, line 13 or 29. Contributions to an Individual Retirement Account, Annuity, or Bond on behalf of a partner should be entered on Schedule K, line 13(b). Individuals should attach Form 5329 to their Form 1040 to substantiate their deduction for an Individual Retirement Account, Annuity or Bond.

23(b). Employee benefit programs.—Enter 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). Include contributions for 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 on 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 certain 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, allocate a reasonable proportion of it, to each. (See section 265.)

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. Report every sale or exchange of property in detail, even though no gain or loss is indicated. Exceptions are specially allocated gains and losses entered on Schedule K, line 15, and shown in a separate schedule attached to Form 1065. (See Schedule K instructions for line 15.)

For reporting sales or exchanges of property other than capital assets including the sale or exchange of property used in trade or business and involuntary conversions (section 1231), see Form 4797 and related instructions.

Basis.—In most cases, the property's basis is its cost to the partnership. However, if the property was acquired by gift, inheritance, or in some other manner, you must use a basis other than cost and give full details.

"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 subject to the depreciation allowance provided in section 167;

(d) real property used in the partnership trade or business;

(e) certain Government obligations issued at a discount, payable without interest, and maturing at a fixed date not exceeding 1 year from issue date;

(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. (See sections 1236 and 1237.)

Transfer of appreciated property to a political organization.—If the partnership transfers property to a political organization and at the time of the transfer the fair market value of the property exceeds the partnership's adjusted basis, you must treat this transaction as a sale of property on the date of transfer. Ordinary income or capital gains provisions will apply as if a sale had actually occurred. (See section 84.)

Exchange of "Like Kind" property.—Although no gain or loss is recognized when property held for productive use in trade or business or for investment (not including stock in trade or other property held primarily for sale, nor stocks, bonds, notes,

choses in action, certificates of trust or beneficial interest, or other securities or evidences of indebtedness or interest) is exchanged solely for property of a "like kind" to be held either for productive use in trade or business or for investment, you must report the transaction on Schedule D (Form 1065) or Form 4797, whichever is applicable. If Schedule D (Form 1065) is used, identify the property disposed of in column (a). Enter the date of acquisition in column (b) and the date of exchange in column (c). Write "like kind exchange" in column (d) and enter the adjusted basis in column (e). Enter zero in column (f). (See section 1031.)

Capital gain distributions.—Report on line 6 as long-term capital gains any amounts 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 Schedule K instructions for line 12.)

Losses on worthless securities.—If any securities which are capital assets become worthless during the taxable year, the loss shall be considered a loss from the sale or exchange of capital assets as of the last day of that taxable year.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, consider the loss as a loss from the sale or exchange during the taxable year of a capital asset held for not more than 6 months. Enter that loss on line 1, column (f) and describe it 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. (See 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 stock 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 (a) there are no payments in the sale year or (b) the payments in the sale year 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.

Schedule K—Partners' shares of income, credits, deductions, etc.—Show on this schedule complete information for all 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 partnership income, whether distributed or not, and they are required to include their share in their returns.

A partner may not claim his or her distributive share of the partnership loss that is in excess of that partner's basis in the partnership. However, the partner may claim this excess in later years to the extent his or her basis increases above zero.

Advise each partner, on Schedule K–1 (Form 1065) of that partner's share of the income, deductions, credits, etc., shown in Schedule K (lines 1 through 17).

Line 1.—Combine the ordinary income (loss) on line 26 with the payments deducted on line 14 that were made to partners for salary and interest for use of capital.

Line 3.—Enter the dividends received from domestic corporations, to which the partner is entitled to an exclusion (section 116) on the individual income tax return filed by the partner. (See Specific Instruction 5.)

Line 9.—Enter contributions paid by the partnership within its taxable year. (You must also submit an itemized list of the partnership's charitable contributions.)

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 6 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. You need not complete Schedule K–1 (Form 1065), line 10 for any partner for whom the combined amount is less than $25,000.

Line 11.—Enter taxes described in section 901 paid or accrued by the partnership to foreign countries or U.S. possessions.

Line 12.—Enter taxes paid on undistributed capital gains by a 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.

Lines 13 (a) and (b).—Enter partnership payments to a retirement plan on behalf of the partners as specified on the Schedule K.

Line 14.—Enter the partnership's total for each of the applicable items in paragraphs *(a)* through *(f)*. If you need more space, see general instruction P. Enter each partner's distributive share of these items on Schedule K–1 (Form 1065).

(a) The totals of income or gain and 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 (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.

The partners should attach Form 4136 to their income tax returns, to claim a credit on Form 1040 for Federal tax on such gasoline, special fuels, and lubricating oil.

(d) Enter the wages paid or incurred by the partnership under a Work Incentive (WIN) Program. Attach to Form 1065 a separate schedule showing each WIN employee's name, social security number, date employment began, and the qualified salaries and wages paid or incurred. Give all partners a copy of this schedule and their allocation with respect to each WIN employee so they can claim a credit for WIN salaries and wages on Form 4874. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. If a WIN employee is dismissed before the end of the first 12 months' 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. For further information on the above and the special provisions that apply to "out of pocket" expenses and rental income attributable to property subject to net lease, see section 163(d). (Individuals, 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 15.—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.

A partnership that is a partner must include its distributive share of specially allocated ordinary gains or losses from another partnership on Form 4797, line 8.

Line 16.—Enter items of income and deductions which enter into the computation of tax preference items. 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.

Line 17.—Enter the partnership's investment in certain depreciable property by new and used categories and life years. Partners are allowed a tax credit based on their pro rata shares 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, notify each partner of the dates purchased and disposed of. The partners must recompute their investment credit using as the useful life the period the property was actually held. In recomputing the credit, the partners 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.

Schedule M—Reconciliation of Partners' Capital Accounts.—Show on this schedule what caused the changes in the partners' capital accounts during the taxable year. The amount in column a should agree with the amount in Schedule L, column (B), line 19; and the amount in column g should agree with the amount in Schedule L, column (D), line 19. If such amounts do not agree attach an adequate explanation of any difference.

Schedule N—Computation of net earnings (loss) from self-employment.—In determining the amount of net earnings (loss) 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, 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; boarding-houses; apartment houses furnishing hotel services; tourist camps; tourist homes; or space in parking lots, warehouses, or storage garages. Include them in determining net earnings (loss) from self-employment.

Optional Methods.—Partners may now use the optional methods of computing their net earnings from self-employment from both farm and nonfarm income on their individual income tax returns. See Schedule SE (Form 1040) for instructions and for the computation of net earnings from self-employment.

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.

Code
5083 Farm machinery and equipment.
5089 Other machinery, equipment, and supplies.
5095 Other durable goods.

Nondurable:
5120 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.
5599 *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.
5719 *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.
5996 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 services.*

Code
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 *Trailer 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 services 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.
7629 *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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Section 6

Index

*Asterisk denotes textual reference

Accounts payable, 324*
  Partnerships, 304-320
Accumulated amortization
  Partnerships, 304-320
Accumulated depletion
  Partnerships, 304-320
Accumulated depreciation
  Partnerships, 304-320
Active businesses, 324*
Adjusted gross income, 324*
  Sole proprietorships, 120-197
Agricultural program payments
  Sole proprietorships, 198-199
Allowance for bad debts, 324*
  Partnerships, 304-320
Amortization, 324-325*
  Partnerships, 212-219, 304-320
  Sole proprietorships, 13-21
Assets (total), 331*
  Partnerships, 304-320

Bad debts, 325*
  Partnerships, 212-219, 304-320
  Sole proprietorships, 13-21
Business deductions, total
  See Total deductions; also specific deduction,
Business income (other)
  Sole proprietorships, 13-21
Business receipts, 325*
  Partnerships, 204-321
  Sole proprietorships, 5-199

Cash, 325*
  Partnerships, 304-320
Changes in law, 323*
Class life depreciation range system
  See Repairs
Coefficient of variation (percent)
  Partnerships, 204-211, 220-239
  Sole proprietorships, 5-12, 22-51
Commissions
  Sole proprietorships, 13-21
Commodity credit loans
  Sole proprietorships, 198-199
Conservation expenses
  Sole proprietorships, 198-199
Cost of goods sold
  See Cost of sales and operations
Cost of labor 325*
  Partnerships, 212-219
  Sole proprietorships, 13-21
Cost of sales and operations, 325-326*
  Partnerships, 212-239, 304-320
  Sole proprietorships, 13-51

Deductions, total
  See Total deductions
Depletable assets, 326*
  Partnerships, 304-320
Depletion, 326*
  Partnerships, 212-219, 304-320
  Sole proprietorships, 13-21
Depreciable assets, 326*
  Partnerships, 282-292, 304-320
Depreciation, 326-327*
  Partnerships, 204-302, 304-320
  Sole proprietorships, 5-119

Employee benefit programs, 327*
  See also Retirement plans

Farm business receipts
  Sole proprietorships, 198-199
Farm net profit (loss), 327*
  Partnerships, 212-219, 304-320
Forms and instructions, 337-355

Geographic data
  See State data

Income from sales and operations, 327*
  Sole proprietorships, 13-21
Income (loss) from other partnerships, 327*
  Partnerships, 212-239, 304-320
Income statements
  Partnerships, 212-239, 304-320
  Sole proprietorships, 13-51
Income tax after credits
  See Total income tax
Industrial classification, 323-324*
Insurance
  Sole proprietorships, 13-21
Intangible assets (amortizable), 327*
  Partnerships, 304-320
Interest paid, 327*
  Partnerships, 212-219, 304-320
  Sole proprietorships, 13-51
Interest received, 327*
  Partnerships, 212-219, 304-320
Inventories, 327-328*
  Partnerships, 212-219, 304-320
  Sole proprietorships, 13-21
Investments in Government obligations, 328*
  Partnerships, 304-320

Labor hired
  See Cost of labor
Land, 328*
  Partnerships, 304-320
Land clearing expenses
  Sole proprietorships, 198-199
Legal and professional fees
  Sole proprietorships, 13-21

Materials and supplies, 328*
  Partnerships,212-219
  Sole proprietorships, 13-21
Merchandise purchased, 328*
  Partnerships, 212-219
  Sole proprietorships, 13-21
Mortgage and real estate loans, 328*
  Partnerships, 304-320
Mortgages, notes, and bonds payable in less than one year, 328*
  Partnerships, 304-320
Mortgages, notes, and bonds payable in one year or more, 328*
  Partnerships,304-320

Net gain (loss) noncapital assets 328-329*
  Partnerships, 212-219, 304-320
Net income (deficit), 329*
  Partnerships, 204-321
  Sole proprietorships, 5-199
Net profit (loss)
  See Net income (deficit)
Net profit (loss) from other partnerships
  Partnerships, 212-239, 304-320
Nonqualifying dividends received, 329*
  Partnerships, 212-219, 304-320
Notes and accounts receivable, 329*
  Partnerships, 304-320
Number of businesses, 329*
  Partnerships (number of partnerships), 204-321
  Sole proprietorships, 5-199

Other, 329-330*
  Assets, costs, current assets, current liabilities, deductions, income, investments, liabilities, receipts

Partners' capital accounts (+ or -), 330*
Partnerships, 304-320
Partners (number of)
Partnerships, 204-211, 220-303
Partnerships 201-321
Payments to partners, 330*
Partnerships, 212-219, 304-320
Payroll, 330*
Partnerships, 204-211, 220-281
Sole proprietorships, 5-12, 22-119
Pension, profit-sharing, stock bonus, annuity plans
See Retirement plans
Profit
See Net income
Purchases
See Merchandise purchased

Receipts
See Total receipts
Rent paid, 330*
Partnerships,212-219, 304-320
Sole proprietorships, 13-21
Rents received, 330*
Partnerships, 212-219, 304-320
Repairs, 331*
Partnerships, 212-219, 304-320
Sole proprietorships, 13-21
Retirement plans, 331*
Partnerships, 212-219, 304-320
Sole proprietorships, 13-21
Royalties, 331*
Partnerships, 212-219, 304-320

Salaries and wages, 331*
Partnerships, 212-219, 304-320
Sole proprietorships, 13-21
Sample design and limitations, 333*
Size of--
Adjusted gross income:
Sole proprietorships, 120-155
Assets, total: 331*
Partnerships, 310-321
Business receipts: 331*
Partnerships, 220-239, 282-292
Sole proprietorships, 22-51
Net income (deficit):
Sole proprietorships, 156-197
Number of partners:
Partnerships, 293-302
Sole proprietor, sole proprietorships, 1-199
State data
Partnerships, 240-281
Sole proprietorships, 52-119

Taxes paid, 331*
Partnerships, 212-219, 304-320
Sole proprietorships, 13-21
Total assets, 331*
Partnerships, 304-320
Total deductions, 331*
Partnerships, 212-219, 304-320
Sole proprietorships, 13-21
Total income tax, 331*
Sole proprietorships, 120-197
Total receipts, 331*
Partnerships, 212-219, 304-320

Year of organization
Partnerships, 303

Zero assets defined, 332*

*U.S. GOVERNMENT PRINTING OFFICE : 1978 O-720-346/9595