

Unincorporated Business Activity for 1981

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The recession and high interest rates of 1980 continued to be important factors for 1981, resulting in a further decline in unincorporated business profits. In the case of partnerships the decline was aggravated by "tax losses" resulting from growing "tax shelter" activities. These activities, typically involving real estate and oil and gas ventures, are such that they often produce losses during the first few years of an operation.

As evidenced by the table below, the drop in profits of sole proprietorships was not nearly as dramatic as that of partnerships, where for the first time ever there was an overall deficit for a year [1].

Income Year	Net income (less deficit)	
	Sole Proprietorships	Partnerships
	(billions)	
1977	\$51.4	\$13.3
1978	59.0	14.4
1979	60.8	15.2
1980	55.4	8.2
1981	48.9	-2.7
Year-to-year change:		
1977-78	+\$7.6	+\$1.2
1978-79	+1.7	+0.8
1979-80	-5.3	-7.0
1980-81	-6.6	-11.0

In comparing the profit data as reported to the Internal Revenue Service (IRS), the fact that net income is defined differently for these two legal forms of business should be kept in mind [2].

The detailed analyses that follow are mainly concerned with sole proprietorship activity. However, except for Figure A, the agriculture division is not covered [3]. Statistics on nonfarm proprietorships are presented in detail in Table 1; selected agricultural industry data for other than farming are included in this table. All of the data presented in this article are in current dollars and so have not been adjusted to reflect the changing effects of inflation.

SUMMARY

Although business receipts for sole proprietorships continued to rise over previous years, costs increased at an even more rapid pace leading to a decline in profits for 1981. The tables below help to show how the various industry groupings fared during the first two years (1980 and 1981) of the recent recession.

Figure A - Sole Proprietorship Receipts and Net Income by Industry

	Business Receipts		
	(billions)		
	1979	1980	1981
Total	\$487.8	\$505.9	n.a.
Agriculture, forestry and fishing	98.6	101.1	n.a.
Total, nonagricultural industries	389.2	404.8	420.1
Mining	6.1	8.6	10.4
Construction	50.9	47.8	47.7
Manufacturing	12.9	14.8	13.6
Transportation and utilities	18.1	20.0	21.9
Trade	195.7	202.3	198.3
Finance, insurance and real estate	21.2	21.5	22.2
Services	83.3	88.0	103.0
	Net income (less deficit)		
	(billions)		
Total	60.8	55.4	48.9
Agriculture, forestry and fishing	5.1	1.3	-3.4
Total, nonagricultural industries	55.5	54.2	52.3
Mining	0.1	0.3	-0.2
Construction	7.9	7.5	6.8
Manufacturing	1.5	1.7	1.4
Transportation and utilities	2.0	2.0	2.1
Trade	11.2	9.4	8.4
Finance, insurance and real estate	7.1	6.6	6.0
Services	25.5	26.4	27.5

n.a. - not available.

Over the years 1977-81, the business deductions of nonagricultural proprietorships as a percent of business receipts gradually rose:

1977	84.8%
1978	85.2
1979	85.7
1980	86.6
1981	87.6

For each year, about three-fifths of total deductions represented the cost of sales and operations. Other major deductions, though of far less magnitude, were for depreciation, rent, insurance, repairs, taxes and interest. Figure B shows the long-range trend in

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regard to the latter two deductions in comparison to net income. For 1981, the deduction for taxes paid decreased for the first time, possibly the effect of declining profits on state and local income taxes. The growth in the deduction for interest paid is not surprising in light of the rise in interest rates.

Wholesale and Retail Trade

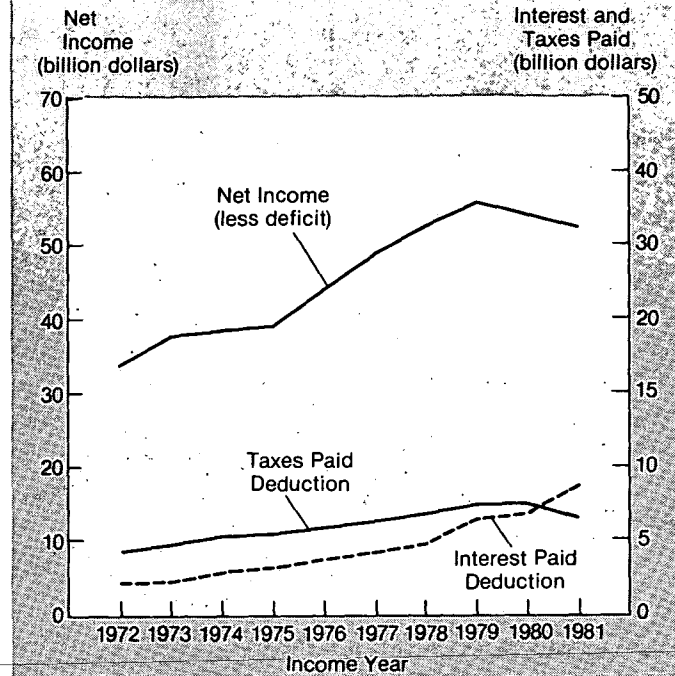
Wholesale and retail trade and the service industries are normally associated with the sole proprietorship form of organization and 1981 was no exception. The way wholesale and trade businesses weathered the recession differed markedly, however. As the table below shows, receipts of wholesalers were down sharply after 1979. Retail sales, on the other hand, continued to increase, with 1981 the highest ever. Retail profits, on the other hand, continued their gradual decline, perhaps related to the high interest rates retailers had to deal with when they needed short-term credit. (Retailers accounted for about four-fifths of the interest deductions for the trade division). The interest income from retail installment sales, which would be expected to increase, was reported directly on the tax returns of the owners and was not considered to be sole proprietorship income.

	Business receipts (billions)	Net income less deficit (billions)
Wholesale trade:		
1977	\$33.5	\$2.5
1978	39.1	3.2
1979	43.8	3.2
1980	42.7	3.1
1981	29.2	1.9
Retail trade:		
1977	\$123.6	\$6.9
1978	135.8	7.1
1979	146.1	7.3
1980	153.8	5.7
1981	157.8	5.6
Wholesale and retail trade not allocable:		
1977	\$ 3.4	\$0.3
1978	4.2	0.5
1979	5.7	0.6
1980	5.8	0.6
1981	11.3	0.9

As would be expected, trends within the trade division varied greatly, with those businesses that were distributors of staples such as food much better off during the 1980-81 period than distributors of items whose purchase could be postponed or dispensed with. Industries such as general merchandise which includes small department or specialty stores; eating and drinking establishments; furniture stores; and even apparel stores, all suffered as a result.

A possible statistical limitation in evaluating the data for the trade division is the sharp increase in the category "wholesale and retail trade not allocable" from 1980 to 1981. This group represents businesses whose distribution activities could not be identified for the statistics. For 1981, the number of such businesses had nearly doubled over the year before. Additional information on the "not allocable" statistics is presented in the data limitations section at the end of this article.

Figure B
Nonagricultural Sole Proprietorships: Net Income and Deductions for Interest and Taxes Paid, 1972-81



Among the retail trade industries, the automotive group deserves special mention since it includes over half of the Nations' total of new and used car and truck dealerships (albeit the smaller ones in terms of total sales volume) and nearly half of the gasoline service stations (excluding those operated directly by oil companies). Over the years, it has been the service stations that have dominated the automotive group for sole proprietorships. While the number of stations that were sole proprietorships have declined [4], e.g., for 1972, there were nearly 200,000, for 1981, the total number was less than 100,000. Dollar-wise, gasoline sales reached an all-time high for 1980 (\$40.2 billion), dropping only slightly (to \$39.2 billion) for 1981. Even so, profits were down by 25 percent for 1981. An increase in interest deductions was a contributing factor.

Services

The service industries appeared to have been little affected by the recession, with the number of firms and the amounts for receipts and profits all on the increase over the five-year period, 1977-1981.

At the beginning of this period, there were 3.3 million such businesses. By the end of 1981, there were approximately 4 million. Over the period service businesses accounted for around 40 percent of all nonagricultural proprietorships. Moreover, they accounted for about 20-25 percent of total nonagricultural proprietorship receipts and a growing percent of the profits; for 1981, service industry profits accounted for more than 50 percent for the first time. In part, this may be an indication of the long-range transition of the national economy to one that is service-oriented. In part also, it reflects the public's perception of necessities in contrast to luxuries during a time of austerity:

automobiles must be repaired if they are not to be replaced; medical services that are required must be obtainable; and, in regard to personal services, those that are always in demand must always be available, recession or not. This includes dry cleaners, laundries, barber and beauty shops, funeral homes, and various types of repair services besides automobile.

Medical and legal services, together, have comprised the largest category within the services division for some years now. Medical and health services alone account for 25-30 percent of the receipts and around 40 percent of service industry profits (although only about 10 percent of the number of businesses). It is interesting to note that from 1977 to 1981, the profits of the medical group gradually declined relative to total services, from 43 to 38 percent.

Physicians and dentists account for most of the activity in the medical and health services group. The fact that their number seem to have remained relatively constant in recent years (around 150,000 physicians and 85,000 dentists) may well be because more of them have adopted the corporate form of business organization for their practice than to any lack of growth in their total number.

Receipts and profits for recent years are shown below for sole proprietorship physicians and dentists:

	<u>Business receipts</u> <u>(billions)</u>	<u>Net income</u> <u>(less deficit)</u> <u>(billions)</u>
Offices of physicians:		
1977	\$9.3	\$5.3
1978	9.1	5.1
1979	10.1	5.6
1980	9.9	5.3
1981	10.0	5.2
Offices of dentists:		
1977	\$6.1	\$2.8
1978	6.9	2.9
1979	6.8	2.8
1980	7.1	2.9
1981	7.7	3.0

The data tend to confirm that the recession had little effect on the professional income of these individuals. The data also show that physicians and dentists, in common with other self-employed professional people, had rates of return (net income on business receipts) that were among the highest in the sole proprietorship sector, although there were some indications of a slight decline over the five-year period as shown above.

Aside from medical and health services, legal services (mainly lawyers in private practice) was a large and growing activity. These firms increased in number from 163,000 in 1977 (and 135,000 in 1972), to nearly 200,000 in 1981. Other trend data for the legal services group are shown below:

	<u>Business receipts</u> <u>(billions)</u>	<u>Net income</u> <u>(less deficit)</u> <u>(billions)</u>
Legal services:		
1977	\$5.6	\$2.8
1978	5.8	2.8
1979	6.3	2.9
1980	6.6	3.2
1981	7.8	3.3

Still other major growth areas in the services division were so-called business services, especially for management and public relations; personal services, in particular barber and beauty shops; amusement and recreation services, notably for the group entitled producers, orchestras and entertainers; and automotive repair and services, mainly those engaged in general automotive repairs.

Construction

For the third straight year, construction receipts and profits declined. These declines followed the general decline in new housing starts and were particularly evident in the case of general building contractors (and operative builders). The receipts for these contractors were at an all-time high in 1978 and declined thereafter. However, profits for them did not peak until a year later before dropping off.

Special trade contractors tend to play a dominant role in the construction industry statistics. These contractors, whether small businesses or self-employed individuals, are engaged in activities such as carpentering, flooring, painting, masonry and the like. This group fared somewhat better than general building contractors, perhaps because their businesses were not necessarily tied to new housing, but included work done on older structures as well. As a result, their receipts were at the highest in 1981, though their profits for that year were off sharply. This was especially so for those involved in masonry, plastering (and related activities), and carpentering.

Receipts and profits for general trade contractors and operative builders and for special trade contractors are summarized below:

	<u>Business receipts</u> <u>(billions)</u>	<u>Net income</u> <u>(less deficit)</u> <u>(billions)</u>
General trade contractors and operative builders:		
1977	\$16.1	\$1.5
1978	20.3	1.9
1979	19.4	2.0
1980	16.9	1.7
1981	16.4	1.5

Special trade contractors:

1977	\$22.9	\$4.5
1978	27.1	5.6
1979	28.2	5.5
1980	27.3	5.3
1981	28.6	4.9

Unincorporated Business Activity

Finance, insurance and real estate

Just two industries in finance, insurance, and real estate accounted for the major role played by this industrial division in the statistics for sole proprietorships. They were insurance agents, brokers and service and real estate agents, brokers and managers. While sales and profits of the former continued to rise in 1980 and 1981, profits for the latter took a drop, although the sales to which they were related seemed to have stabilized somewhat. Here, again, this was only for the sole proprietorship part of the industry; the finance, insurance and real estate division is dominated by corporations with a major role played by partnerships in regard to real estate.

Receipts and profits for the two major sole proprietorship industries are summarized below:

	<u>Business receipts</u> (billions)	<u>Net income (less deficit)</u> (billions)
Insurance agents, brokers and service:		
1977	\$5.4	\$2.5
1978	5.5	2.4
1979	5.8	2.4
1980	6.5	2.7
1981	7.2	2.8

Real estate agents, brokers and managers:

1977	\$8.5	\$3.4
1978	9.7	3.9
1979	10.8	4.2
1980	9.8	3.4
1981	10.3	2.7

The real estate group also was noted for its tax shelter activities, although most of these undertakings were joint ventures, organized as partnerships. As in the case of partnerships, the owner-investor had to be willing to sustain short-term losses in exchange for potentially high rates of return later on in terms of profits, capital gains and various income tax deductions, such as for depreciation. Concentrated in such real estate industries as operators and lessors of buildings or as subdividers and developers, these operations for proprietorships appeared in the main to be small scale, judging by the statistics. An overall deficit of \$50 million was reported for the two industries combined for 1981, compared to an overall profit of less than \$1 million for 1980. In contrast, partnership profits for these two industries for 1981 were a negative \$7.6 billion and for 1980 a negative \$3.6 billion.

All other industries

Of far less significance to sole proprietorships are mining; manufacturing; and transportation, communication, electric, gas and sanitary services. Mining was almost entirely oil extraction and many of the operations were undoubtedly tax shelters that required risk-taking, but that also offered benefits to the owner-investor similar to those mentioned for the real estate industries (except that deductible losses were limited). The widely fluctuating profits from year to year may be indicative of the speculative nature of these ventures, while the increasing receipts, especially in 1981, may reflect

some of the initial results of domestic oil price decontrol which preceded the gradual decline in oil prices that followed.

The dominant activity in the transportation and public utility division insofar as sole proprietorships are concerned is trucking, which represents about three-fourths of the receipts and profits for the division. The recession did not appear to have had a noticeable effect on trucking as the industry as a whole continued to hold its own over the railroads in the transport of freight. Even so, data for recent years show a slight decline in profitability for this proprietorship industry.

Three industries account for most of the proprietorship activity in manufacturing: lumber and wood products, publishing and printing, and machinery (other than electrical). Lumber and wood reached a recent high in sales and profits for 1980, which then decreased in 1981, in response to the decline in the construction industry which began the year before [5].

Publishing and printing profits stayed about the same for 1979-1981, although the corresponding sales continued to climb throughout this period. Nonelectrical machinery followed about the same path as the lumber industry, with the effects of the recession first noticeable in the 1981 statistics following what appears to have been a banner year in 1980 (at least for those that were proprietorships).

DATA SOURCES AND LIMITATIONS

A general description of sampling procedures and data limitations applicable to the Statistics of Income (SOI) tabulations is contained in the Appendix to this report. Specific information applicable to 1981 sole proprietorship data is presented below.

Sample Selection

The 1981 sole proprietorship statistics are based on a sample of individual income tax returns, Forms 1040, processed by the IRS during 1982. The sample was stratified based on presence or absence of Schedule C, Profit (or loss) from Business or Profession; State in which filed; adjusted gross income or deficit or largest selected source of income or loss; and size of business plus farm receipts. The returns were selected at rates that ranged from 0.05 percent to 100 percent. There were 55,649 returns in the sample drawn from a population of 9,949,028.

Limitations

Because the data presented in this article are estimates based on a sample of documents filed with the IRS, they are subject to sampling, as well as nonsampling, error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known.

For the sole proprietorship data, the table below presents approximated coefficients of variation (CV's) for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data. For a number other than those shown below, the corresponding CV's can be estimated by interpolation. The reliability of estimates based on samples and the use of coefficients of variation for evaluating the precision of sample estimates are discussed in the Appendix.

<u>Number of Returns</u>	<u>Approximated Coefficient of Variation</u>
1,242,100	.02
198,700	.05
49,700	.10
12,400	.20
5,500	.30
2,000	.50

The 1981 data are not altogether comparable with prior years. For this year, when there was more than one business schedule associated with a return, data from them were combined in order to simplify statistical processing. Because of this processing change, the frequencies in table 1 are described as representing the "number of returns", whereas for previous years they were described as representing the "number of businesses". As a corollary to the change in processing, industry statistics for 1981 were affected to the extent that "multiple businesses" associated with a given return may have reflected different business activities so that for 1980, for example, each business was independently represented in the industry statistics. For 1981, the multiple businesses reported on a return were all classified into the one industrial activity that predominated.

Another notable change in the 1981 statistics compared to 1980 results from the increases in the industry statistics for the various "nature of business not allocable" categories. This is attributable to the increased use for statistical purposes of the industry codes assigned to the return for IRS revenue processing purposes. Previously, each such code (which was based on the taxpayer's narrative description of the business activity that accounted for the largest percentage of gross receipts) was verified during the statistical processing of returns included in the SOI sample using, for example, reference books and information found elsewhere in the return. This verification could not be made during IRS mainline processing because the sample returns were not designated until afterwards. In the course of mainline processing, if the business activity could not be readily ascertained, it was coded in one of the "not allocable" groups. A further examination of sampled returns used for the statistics for "wholesale and retail trade not allocable" is underway to see if it is possible to code such returns more precisely in the future, while continuing to utilize other industry codes assigned during revenue processing.

Finally, for 1981, data from Schedule F, Farm Income and Expenses, and from Form 4835, Farm Rental Income and Expenses and Summary of Gross Income from Farming or Fishing, were not obtained as part of the SOI sample used for the sole proprietorship statistics. Because of the resulting absence of data on farming, the agriculture division has been omitted from most of the analyses. However, in Table 1, data (from Schedules C only) are included in the selected agricultural industry statistics presented for agricultural services; forestry; and fishing, hunting and trapping.

Nevertheless, for purposes of this article, farm net income has been projected to facilitate comparisons with 1980. The 1981 estimate was based on the average relationship between SOI farm income

statistics for 1976-80 reported as a source of income by the taxpayer in computing income tax on Form 1040 and the farm income data from supporting Schedule F [6]. For several reasons, data from the two sources are not the same. Farm net income statistics from Schedule F were generally about 20 percent higher than the corresponding amounts based on the Form 1040 itself, although farm deficit statistics from the two sources were generally within 2 percent of one another. Data for farm landlords were based on the 1976-80 relationships between the farm rental net income statistics from Form 4835 and rental income from all sources from Schedule E, Supplemental Income Schedule [7]. Farm rental net income statistics averaged 18 percent of the statistics for total rental net income, while statistics for farm rental net losses averaged 2 percent of the total for rental net losses.

NOTES AND REFERENCES

- [1] The 1981 totals for sole proprietorship net income are projections from 1980 because data on farming were not tabulated. Net income shown below for total agriculture, forestry and fishing was also projected. For the methodology used, see "Data Sources and Limitations" at the end of this article.
- [2] Unlike partnerships, sole proprietorship net income excludes income from investments. Also, business deductions for salaries paid to owners and for charitable contributions are not allowed. (Investment income and salaries of the owner are reported as his or her personal income and charitable contributions are considered to be a personal deduction). In addition, sole proprietorships, unlike partnerships, are allowed to deduct, as business expenses, "additional first-year depreciation", depletion on oil and gas wells and foreign taxes paid (unless the owner elects to claim these taxes as a credit against income tax). For additional information, see Wilson, Robert A., "Unincorporated Business Activity for 1979", SOI Bulletin, Vol. 1, No. 3, page 41.
- [3] See 2, above.
- [4] For a description of the comparability of frequency estimates for sole proprietorships for 1981 with prior years, see "Data Sources and Limitations" at the end of this article.
- [5] For information about corporations in the lumber industry, see Shaifer, Nathan F. and Myles, George A., "Financial Characteristics of the Lumber and Paper Industries for 1980" in this issue.
- [6] See U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income -- Individual Income Tax Returns for 1976-80; Statistics of Income -- Sole Proprietorship Returns for 1977-80; and Statistics of Income -- Business Income Tax Returns for 1976.
- [7] Ibid.

Table 1.— Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry
 [All figures are estimates based on samples— money amounts are in thousands of dollars]

Industry	Businesses with and without net income						Businesses with net income							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
All nonfarm industries.....	9,584,790	427,063,055	15,854,513	6,661,054	9,052,338	39,672,457	53,071,828	6,534,688	352,669,563	10,156,886	5,066,553	4,983,452	31,944,887	68,545,506
Agricultural services, forestry, and fishing.....	264,496	9,983,081	594,867	100,860	235,489	877,697	787,900	155,693	5,661,921	323,712	83,299	124,958	757,642	1,319,038
Agricultural services.....	182,858	5,045,429	355,038	63,632	137,738	688,671	608,946	113,440	4,265,793	216,308	74,289	94,331	637,173	941,538
Veterinary services.....	13,278	1,084,543	20,758	196,665	29,777	166,665	308,384	12,525	1,046,753	45,968	21,410	29,304	156,092	315,286
Livestock breeding.....	13,071	201,092	20,657	1,377	5,069	7,010	33,759	1,724	153,623	1,819	379	124	4,890	33,507
Animal services, except livestock breeding and veterinary.....	43,824	783,925	78,482	8,905	26,244	54,554	-104,022	17,172	473,238	24,562	7,787	28,198	46,294	56,986
Landscape and horticultural services.....	91,265	1,969,434	151,343	35,830	48,191	280,890	361,227	66,308	1,790,490	103,894	32,228	28,918	259,716	425,336
Other agricultural services.....	21,418	1,068,434	55,618	15,528	38,957	179,512	76,236	15,711	789,688	40,195	13,985	28,918	170,182	110,434
Forestry.....	18,729	785,409	71,712	10,535	23,773	121,562	70,037	13,573	621,359	52,647	5,314	13,971	63,705	112,984
Fishing, hunting, and trapping.....	54,906	1,132,243	168,117	6,682	73,978	67,464	108,818	28,678	774,774	94,757	3,695	16,656	56,764	264,505
Mining.....	123,786	10,444,566	676,950	362,696	553,745	357,151	-178,099	56,587	7,190,056	340,072	235,007	148,333	218,527	1,587,475
Metal mining.....	5,058	20,047	6,588	136	1,665	2,333	-102,211	439	18,399	1,177	*13	*258	*28	5,694
Coal mining.....	2,998	340,785	30,368	10,412	12,578	23,754	6,791	1,453	282,451	22,775	5,557	5,778	17,398	21,667
Oil and gas extraction.....	107,777	9,797,811	596,310	345,825	515,674	288,824	-49,602	51,876	6,674,780	284,083	225,161	133,027	176,920	1,524,669
Nonmetallic minerals, except fuels.....	7,952	285,912	43,697	6,323	23,827	32,240	-33,078	2,818	214,426	22,036	4,276	9,267	24,181	34,945
Construction.....	1,097,804	47,707,740	1,898,503	698,571	937,422	7,754,004	6,765,263	887,408	40,809,310	1,387,638	585,661	601,701	6,386,698	7,796,645
General building contractors and operative builders.....	229,341	16,391,694	473,262	221,056	400,802	2,410,466	1,485,179	176,840	13,719,333	337,993	181,640	244,801	2,044,247	1,879,201
General building contractors.....	227,050	16,226,863	471,790	219,530	396,746	2,408,264	1,487,450	177,848	13,687,278	337,366	181,421	243,791	2,042,573	1,874,043
Operative builders.....	2,291	165,021	1,472	1,526	*4,156	*2,202	-2,272	*991	*32,054	*607	*219	*1,010	*1,674	*5,158
Heavy construction contractors.....	36,135	2,318,956	235,295	47,087	96,654	351,051	230,741	24,416	1,922,024	179,516	37,339	64,220	295,147	317,667
Highway and street construction.....	4,148	329,825	21,484	5,386	14,678	54,386	14,678	2,203	225,708	12,252	2,823	4,578	39,902	25,630
Heavy construction, except highway.....	31,986	1,990,131	213,801	41,310	85,620	296,665	216,064	22,213	1,696,316	167,264	34,516	59,641	255,245	291,938
Special trade contractors.....	815,306	28,622,346	1,167,922	430,215	436,634	4,943,843	4,293,215	669,677	24,804,557	859,777	385,554	289,778	3,988,959	5,475,417
Plumbing, heating, and air conditioning.....	83,418	4,687,319	139,163	91,445	48,375	70,756	89,014	62,971	4,001,663	110,190	74,092	32,253	599,214	686,015
Painting, paper hanging, and decorating.....	138,830	3,288,647	91,791	50,118	30,421	54,745	847,408	121,712	3,041,191	74,485	47,425	24,589	487,038	681,368
Electrical work.....	63,606	2,441,095	69,646	41,390	31,925	391,950	419,323	47,052	2,126,686	76,727	33,172	20,739	305,963	459,565
Masonry, stonework, tile setting, and plastering.....	83,441	2,946,597	85,590	42,192	36,874	847,378	483,704	53,487	2,538,864	61,935	35,472	14,950	560,955	539,188
Carpentering and flooring.....	212,635	4,509,993	128,506	40,695	55,365	690,816	1,102,684	189,284	4,035,110	101,814	36,838	43,347	596,342	1,170,052
Roofing and sheet metal work.....	32,280	1,431,593	52,261	19,747	14,678	292,040	186,095	25,453	1,230,314	32,120	15,477	7,637	252,172	207,910
Concrete work.....	16,676	1,125,699	45,624	21,696	19,380	236,010	115,577	13,820	929,698	30,068	17,849	10,822	175,490	151,306
Water well drilling.....	5,205	285,548	20,712	3,507	*7,937	32,725	43,525	4,488	268,140	19,154	3,363	*7,608	*32,141	47,260
Miscellaneous special trade contractors.....	197,215	7,895,878	504,448	118,418	182,775	1,203,812	1,130,902	149,600	6,632,792	353,285	101,765	127,834	895,643	1,333,753
Contractors not allocable.....	17,023	373,553	23,024	1,216	*3,233	*48,645	120,128	14,478	363,397	20,412	1,128	*2,902	*48,245	124,460

Footnotes at end of table.

Sole Proprietorship Returns/1981

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

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

Industry	Businesses with and without net income							Businesses with net income						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
Manufacturing	257,490	13,647,822	691,630	239,132	261,842	2,157,473	1,356,424	159,625	11,598,027	470,245	178,160	166,796	1,722,925	1,608,163
Food and kindred products.....	5,524	1,129,165	39,273	14,518	24,893	102,255	48,796	3,813	1,030,255	33,045	17,043	16,796	91,202	60,461
Textile mill products.....	3,275	123,715	2,524	860	1,664	102,255	48,796	2,519	121,508	1,184	735	563	14,117	12,210
Apparel and other textile products.....	10,731	963,669	16,225	18,997	7,974	149,145	41,039	6,357	377,048	12,133	11,060	3,196	83,351	67,014
Lumber and wood products, except furniture.....	57,623	3,702,975	285,909	60,147	86,949	612,697	227,397	38,773	2,942,132	162,022	42,124	53,443	430,267	319,185
Furniture and fixtures.....	10,222	446,002	13,422	3,969	2,667	71,228	16,739	5,483	395,865	6,339	2,937	2,442	56,329	48,577
Printing, publishing, and allied industries.....	53,111	2,941,967	127,355	57,694	41,451	551,154	374,994	35,755	2,768,902	103,291	52,246	32,169	519,966	454,148
Chemicals and allied industries.....	919	29,052	1,192	714	1,478	27,228	11,154	741	27,881	1,105	725	273	411	8,015
Leather and leather products.....	1,134	37,194	627	348	798	36,985	15,154	595	36,985	788	601	348	9,545	8,277
Stone, clay, and glass products.....	21,769	458,224	31,144	12,407	9,448	85,536	18,541	7,312	185,415	6,310	3,776	3,850	23,093	42,658
Primary metal industries.....	1,406	118,479	2,666	2,117	10,831	10,466	4,300	661	26,931	1,008	307	()	2,481	6,784
Fabricated metal products.....	8,394	216,313	15,300	4,947	3,112	32,435	28,008	4,926	134,775	7,061	3,077	443	21,166	46,870
Machinery, except electrical.....	16,275	638,136	57,396	14,960	18,995	177,136	11,088	11,088	867,514	48,055	13,687	13,687	168,965	238,174
Electrical and electronic equipment.....	3,984	187,022	5,041	1,080	2,695	25,965	21,671	2,268	178,664	2,522	951	2,472	24,750	23,889
Transportation equipment.....	2,868	258,436	5,438	6,551	1,220	40,649	18,030	2,740	233,675	4,786	*4,183	*1,210	*40,639	20,026
Other manufacturing industries.....	57,114	2,439,277	89,712	36,988	48,183	285,318	348,854	35,337	2,208,781	74,109	27,607	30,396	232,953	448,452
Manufacturing not allocable.....	3,141	58,173	6,104	*1,180	*2,123	*9,531	-3,301	*2,157	*42,995	*4,479	*890	*1,223	*4,660	*7,622
Transportation, communication, electric, gas, and sanitary services	433,979	21,668,382	1,955,989	323,143	757,929	1,784,727	2,063,514	299,330	17,191,095	1,261,349	232,975	437,948	1,346,433	2,905,258
Local and interurban passenger transit.....	24,298	693,328	47,538	6,839	21,632	45,612	110,537	27,768	560,806	31,941	6,357	15,378	40,380	150,393
Taxis.....	24,595	394,678	20,533	3,288	11,033	*17,403	40,683	17,004	270,554	9,062	2,622	2,622	*12,171	77,580
Other passenger transportation.....	9,653	298,850	27,004	3,551	10,599	26,209	69,854	7,764	290,252	22,679	3,535	9,355	28,209	72,813
Trucking, local and long distance.....	311,389	16,708,519	1,604,519	257,424	599,256	1,310,471	1,662,049	221,869	12,898,962	1,039,022	182,067	348,237	936,834	2,240,470
Trucking, local and long distance.....	308,343	16,498,537	1,593,726	254,195	591,763	1,295,668	1,670,198	220,382	12,750,178	1,035,946	181,285	346,604	930,108	2,227,864
Public warehousing and trucking terminals.....	3,056	208,864	10,791	3,223	7,492	14,803	-8,150	1,507	148,784	3,076	782	1,633	6,726	12,607
Water transportation.....	9,774	229,037	45,414	6,076	30,684	16,707	-30,823	3,696	145,953	15,594	2,137	9,894	*12,813	24,200
Air transportation.....	6,075	293,423	47,093	7,985	21,176	22,130	-44,165	3,421	208,569	14,590	5,394	*4,800	*13,575	21,488
Transportation services.....	37,214	2,331,523	76,874	20,079	40,858	187,279	122,163	25,108	1,920,147	51,658	15,793	26,202	141,501	190,033
Passenger transportation arrangement.....	17,869	1,358,932	17,191	9,375	11,438	82,591	73,104	10,253	1,065,020	10,077	3,972	5,972	63,445	102,267
Freight transportation arrangement.....	2,556	278,774	6,015	6,581	64,083	7,376	1,763	1,763	218,373	2,276	3,149	*3,782	*61,093	17,683
Other transportation services.....	16,789	692,817	53,668	7,123	22,658	20,695	41,703	13,112	616,753	39,305	6,472	12,84	16,963	70,143
Communication.....	4,465	283,007	18,000	3,336	6,426	19,470	42,157	3,343	273,963	14,221	2,652	3,255	16,081	50,685
Electric, gas, and water services.....	2,159	328,226	7,819	*5,444	*9,337	*32,462	8,990	1,570	316,428	5,228	5,439	*6,784	*32,408	12,450
Sanitary services.....	26,665	991,315	108,832	15,960	28,551	170,596	182,607	15,595	894,246	89,094	12,857	23,389	152,863	215,489
Wholesale and retail trade	2,453,695	188,280,696	3,479,216	2,857,752	2,387,260	12,966,674	8,393,233	1,357,026	157,899,671	2,233,313	213,951	1,350,732	9,755,856	12,912,792
Wholesale trade.....	200,062	28,155,324	409,408	227,765	306,334	1,266,105	1,659,632	147,671	24,515,088	310,071	192,365	200,134	1,019,409	2,299,373
Motor vehicles and automotive equipment.....	7,297	1,459,849	15,619	9,741	20,367	86,340	79,307	4,105	1,249,240	13,445	17,572	17,572	71,484	98,860
Lumber and construction materials.....	4,893	351,336	16,438	2,999	3,690	30,050	71,850	3,609	785,538	14,277	2,353	2,384	26,333	76,351
Electrical goods.....	5,914	325,935	4,948	2,774	3,119	22,171	42,712	4,655	309,901	3,198	2,407	2,489	19,719	30,780
Hardware, plumbing, and heating equipment.....	6,897	810,546	13,741	11,059	10,338	56,415	86,767	5,915	799,255	13,739	11,059	10,338	56,415	87,702
Farm machinery and equipment.....	6,584	1,618,195	33,395	13,720	43,359	83,758	32,766	4,635	1,284,337	27,287	10,985	33,476	66,343	57,620
Other machinery, equipment, and supplies.....	13,506	1,876,095	39,726	22,670	18,881	109,222	184,466	10,106	1,628,671	33,203	18,278	13,924	92,528	211,699
Other durable goods.....	32,528	2,595,503	46,848	16,385	35,775	128,284	238,094	23,063	2,272,362	34,572	24,435	24,435	84,801	291,977
Apparel, piece goods, and notions.....	8,210	702,824	9,251	6,926	6,517	30,463	62,514	4,953	690,678	7,835	6,315	6,378	29,408	67,940
Drugs, chemicals, and allied products.....	8,497	808,924	9,155	3,370	3,370	11,094	64,315	5,291	756,027	6,949	2,401	1,695	11,094	96,705
Groceries and related products.....	19,857	3,902,599	52,729	20,036	38,039	138,618	188,025	15,435	3,291,581	36,117	13,839	16,253	106,506	247,524
Farm-products raw materials.....	8,593	4,629,805	27,537	9,274	32,644	69,271	40,174	5,763	3,443,336	16,879	7,774	15,253	55,184	83,228
Alcoholic beverages.....	875	117,255	6,094	2,392	5,592	11,725	8,052	864	119,409	6,065	4,193	5,589	11,255	9,373
Other nondurable goods.....	66,330	8,415,764	125,029	103,773	82,140	483,264	608,159	50,469	8,922,528	87,880	91,357	46,847	375,170	708,814
Wholesalers not allocable.....	10,081	718,370	8,915	3,980	3,212	13,200	148,419	8,788	641,268	6,687	3,347	3,118	12,182	150,790

Footnote at end of table.

Sole Proprietorship Returns/1981

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

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

Industry	Businesses with and without net income					Businesses with net income					Net income			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)	(12)	(13)
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
Wholesale and retail trade — Continued														
Retail trade.....	2,009,380	157,798,109	2,804,121	2,468,281	1,895,319	11,093,827	5,626,132	1,070,667	124,344,482	1,769,334	1,848,468	1,056,175	8,259,374	9,335,141
Building materials, paint, hardware, garden supply, and mobile home dealers.....	61,441	5,991,466	159,262	109,713	137,392	586,291	352,239	40,207	4,848,689	103,356	76,688	83,500	434,270	494,539
Lumber and other building materials dealers.....	10,101	1,501,587	30,519	29,563	31,056	151,732	78,275	7,411	1,249,023	24,819	25,306	22,831	122,899	106,734
Paint, glass, and wallpaper stores.....	8,444	604,169	15,863	12,705	9,077	167,805	31,531	6,105	417,069	9,623	4,938	*2,566	57,025	54,648
Hardware stores.....	15,978	1,981,689	36,288	34,783	40,142	107,833	147,833	12,603	1,686,273	26,265	27,346	24,565	136,372	181,591
Retail nurseries and garden supply stores.....	21,346	1,253,971	46,248	19,650	20,023	126,894	64,031	10,116	1,040,407	17,165	15,594	6,395	95,238	109,558
Mobile home dealers.....	5,572	650,090	23,444	12,072	37,094	36,340	30,011	3,972	455,917	13,662	5,502	25,022	22,735	42,009
General merchandise stores.....	21,385	3,829,315	39,953	38,456	31,911	189,838	69,481	14,149	1,984,275	26,977	30,890	24,469	133,651	116,874
Variety stores.....	6,591	711,959	13,343	13,157	13,577	56,205	31,115	5,294	589,405	9,005	12,446	4,194	*34,905	46,247
Other general merchandise stores.....	14,794	1,917,356	26,609	26,299	24,153	113,734	38,366	8,855	1,404,870	17,972	18,444	20,275	98,747	70,526
Food stores.....	173,989	30,003,842	441,949	351,943	299,699	1,649,097	819,197	113,692	23,662,065	292,719	298,248	181,864	1,244,955	1,145,561
Grocery stores.....	107,349	23,290,398	293,928	279,872	223,315	1,169,664	595,576	72,431	18,513,900	204,592	210,163	125,363	910,751	747,112
Meat and fish markets, including freezer provisions	12,769	1,993,713	30,405	12,398	11,944	78,560	40,076	6,146	1,561,402	16,911	11,171	7,380	67,765	101,840
Fruit stores and vegetable markets.....	6,469	625,111	9,760	3,246	3,293	33,538	40,669	5,119	506,303	6,384	2,376	1,971	25,727	46,000
Candy, nut, and confectionery stores.....	7,815	655,776	27,349	8,729	7,748	40,450	9,007	4,289	349,185	7,748	3,697	*2,870	*20,868	39,578
Dairy products stores.....	7,253	653,024	33,953	12,053	16,085	40,270	24,016	3,077	590,486	18,580	6,354	*8,515	51,841	37,531
Retail bakeries.....	16,634	1,071,353	33,650	21,895	25,369	159,611	40,882	12,002	833,385	20,394	13,663	7,796	103,622	86,317
Miscellaneous food stores.....	13,598	1,516,285	14,205	13,428	11,925	75,805	67,608	8,018	1,127,503	18,110	10,834	6,169	64,281	87,085
Automotive dealers and service stations.....	181,273	51,804,981	443,795	534,595	368,455	2,316,642	1,181,265	122,873	42,524,898	310,328	439,435	225,152	1,848,250	1,612,145
Motor vehicle dealers — new car dealers (franchised)	12,017	2,100,421	25,288	13,676	40,194	78,508	29,490	7,031	1,882,092	14,004	9,048	17,747	51,980	66,473
Motor vehicle dealers — used cars only.....	32,802	5,591,925	53,339	31,969	78,256	206,488	114,202	20,273	4,256,718	28,113	22,867	39,366	157,885	203,537
Auto and home supply stores.....	30,829	3,327,889	64,287	61,222	46,870	308,883	186,917	18,171	2,790,503	42,189	52,074	29,837	248,838	250,602
Gasoline service stations.....	83,398	39,143,511	259,661	400,644	154,261	1,606,770	831,148	70,901	32,885,240	203,391	339,901	106,578	1,319,393	1,012,616
Boat dealers.....	3,279	348,713	15,878	6,673	12,292	39,451	-5,270	1,149	184,666	*5,018	*2,940	*2,177	*23,189	24,562
Recreational vehicles.....	2,086	498,788	9,459	7,042	13,684	20,444	15,222	1,655	433,392	9,135	4,337	9,508	15,388	22,478
Motorcycle dealers.....	1,390	265,293	2,444	5,204	7,354	16,678	1,127	312	185,281	1,965	2,576	6,834	8,102	6,382
Miscellaneous aircraft and automotive dealers.....	5,482	527,141	13,378	8,135	15,544	39,411	8,429	3,381	395,006	5,433	5,691	13,003	22,514	25,495
Apparel and accessory stores.....	69,101	4,813,187	94,415	96,054	80,247	367,778	215,901	37,022	3,665,193	60,873	68,165	38,630	242,824	415,411
Men's and boys' clothing and furnishings stores.....	2,649	269,574	8,361	3,415	*3,823	23,216	18,759	1,536	257,563	5,242	3,228	2,285	22,399	30,566
Women's ready-to-wear stores.....	11,291	1,025,861	14,277	20,291	12,029	85,689	44,916	6,293	769,158	19,179	15,903	7,393	60,421	74,462
Women's accessory and specialty stores.....	8,156	255,279	4,556	2,147	*752	*3,294	18,216	4,296	229,006	*1,742	1,546	653	2,308	37,191
Children's and infants' wear stores.....	2,821	258,347	7,204	10,794	5,004	*17,208	11,648	*4,754	*227,244	5,845	*10,061	*4,135	*16,060	*17,287
Family clothing stores.....	18,184	1,129,848	29,195	21,351	26,252	97,618	19,471	9,289	799,911	16,884	12,894	13,317	50,816	82,855
Shoe stores.....	10,213	916,000	12,419	22,194	16,552	93,770	57,591	6,377	651,161	5,881	14,004	5,906	57,068	86,188
Furriers and fur shops.....	2,467	287,485	*1,510	*332	*2,159	*2,699	23,794	*1,958	*272,349	*682	*325	*50	*2,151	*26,539
Apparel and accessory stores, not elsewhere classified.....	13,290	673,793	16,893	15,528	13,675	44,102	23,392	5,321	460,814	5,917	10,212	4,860	31,801	58,334
Furniture and home furnishings stores.....	98,025	7,214,299	176,594	120,339	123,459	637,395	404,842	61,890	5,630,633	119,137	82,423	81,325	473,697	632,745
Furniture stores.....	16,457	1,905,679	34,836	18,018	30,627	94,985	89,196	10,097	1,105,470	22,753	12,443	21,182	63,372	163,021
Floor covering stores.....	13,070	950,714	21,993	8,977	8,766	92,910	81,891	10,151	786,023	16,444	7,514	7,058	69,833	98,031
Drapery, curtain and upholstery stores.....	18,051	595,963	17,965	12,063	12,425	101,481	74,458	12,491	556,853	14,124	11,261	10,768	98,146	81,242
Home furnishings and equipment stores, except appliances.....	12,914	530,922	19,389	10,844	14,454	28,451	28,873	6,759	401,461	9,483	7,879	*10,144	22,197	58,446
Household appliance stores.....	11,455	1,466,394	19,243	30,045	20,000	159,908	36,075	8,711	1,104,691	12,413	18,037	14,244	97,953	68,376
Radio and television stores.....	13,723	1,028,399	31,857	22,142	18,036	92,634	57,468	7,482	693,941	19,745	14,034	7,841	62,111	81,007
Music stores.....	12,955	1,114,227	16,150	16,150	19,151	69,025	36,981	6,199	982,183	22,174	11,455	10,278	60,086	82,822
Eating and drinking places.....	227,515	20,063,701	688,865	672,938	425,841	3,237,165	694,639	136,592	14,172,623	398,655	457,107	188,374	2,109,555	1,459,979
Eating places.....	186,127	15,224,258	530,592	472,117	316,751	2,632,062	484,275	103,375	10,699,460	300,660	323,491	141,646	1,716,752	1,111,901
Drinking places.....	61,388	4,839,443	156,273	200,821	109,090	605,103	210,563	35,211	3,273,163	85,995	133,616	46,726	392,803	346,376

Footnotes at end of table.

Sole Proprietorship Returns/1981

Table 1. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry — Continued
 [All figures are estimates based on samples — money amounts are in thousands of dollars]

Industry	Businesses with and without net income							Businesses with net income						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
Wholesale and retail trade — Continued														
Retail trade														
Miscellaneous retail stores	1,154,953	34,465,936	748,507	567,004	418,904	2,076,891	1,792,153	527,816	27,108,826	464,608	428,306	246,752	1,723,027	3,337,916
Drug stores and proprietary stores	17,260	3,033,936	39,264	43,004	29,377	272,134	272,461	13,088	2,775,051	35,461	38,048	27,050	242,843	281,110
Liquor stores	19,610	4,162,228	49,570	87,324	43,331	217,350	155,353	15,528	3,544,781	62,102	62,102	33,850	174,860	190,954
Used merchandise stores	80,214	2,801,175	71,623	32,682	26,252	162,315	64,803	36,406	1,814,288	33,105	17,578	17,578	104,307	203,187
Sporting goods and bicycle shops	37,394	2,866,092	49,728	49,892	26,252	162,315	113,207	19,820	1,910,662	36,542	40,942	19,442	142,813	189,147
Book stores	17,978	1,220,978	18,207	27,781	6,216	109,547	102,127	11,053	1,043,948	13,968	13,968	7,591	90,303	115,597
Stationery stores	6,679	264,910	6,949	5,732	4,969	21,701	17,474	2,735	186,485	3,031	3,031	1,085	15,345	38,467
Jewelry stores	30,507	1,327,323	25,968	28,976	10,146	98,322	200,296	10,045	1,161,574	15,898	6,537	6,537	91,474	254,167
Hobby, toy, and game shops	23,378	680,065	12,165	6,764	7,766	31,621	25,863	10,821	553,047	8,840	6,766	6,766	20,981	50,140
Camera and photographic supply stores	2,378	267,063	5,833	6,968	1,088	28,648	13,134	1,594	264,318	4,675	8,977	1,080	28,648	15,101
Gift, novelty, and souvenir shops	35,317	1,164,942	34,366	27,323	15,264	74,930	724	15,792	793,389	16,732	13,848	10,501	58,453	84,669
Luggage and leather goods shops	*1,890	*46,301	*1,214	*689	—	*2,876	*5,268	—	*43,633	*1,214	*689	—	*2,876	*7,450
Sewing, needlework, and piece goods stores	21,368	604,566	12,413	12,527	5,164	56,597	56,112	15,378	454,715	1,486	1,486	50,125	77,422	77,422
Mail order houses	13,844	292,702	6,284	4,209	3,869	24,490	36,911	7,956	277,660	1,967	4,027	3,540	21,863	52,389
Merchandising machine operators	19,075	1,159,550	71,194	22,878	13,862	52,478	84,925	11,177	921,612	14,370	48,840	7,700	36,213	110,890
Direct selling organizations	728,184	7,502,214	202,260	70,957	99,300	270,920	237,718	280,348	5,427,413	108,256	50,211	55,933	294,697	1,042,495
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	3,238	673,024	15,036	4,148	6,498	17,731	29,608	2,139	544,453	10,566	3,741	4,027	16,787	43,250
Liquid petroleum gas (bottled gas) dealers	6,573	13,926	18,734	13,136	8,810	21,290	46,818	1,290	1,270,445	16,155	9,246	7,108	16,557	50,693
Florists	1,617	226,599	*4,755	*1,925	*895	*15,178	*143,374	*1,239	*143,374	*4,777	*828	*14,784	*8,109	*8,109
Cigar stores and stands	30,387	2,173,350	49,119	71,567	28,197	321,882	144,883	20,431	1,673,400	30,024	53,248	11,957	242,787	195,243
News dealers and newsstands	3,497	327,939	2,136	12,202	7,507	*9,784	35,317	*2,507	*285,713	*1,643	*11,578	*9,778	*9,628	*38,488
Other miscellaneous retail stores	16,218	673,947	11,526	27,249	55,344	44,766	52,116	22,634	4,455	8,598	4,455	5,824	35,394	60,294
Retail trade not allocable	21,718	2,008,305	38,765	7,249	9,411	52,396	99,216	14,226	1,717,179	16,897	5,227	6,110	48,145	119,672
Wholesale and retail trade not allocable	244,453	11,327,282	265,687	131,705	165,608	606,742	908,470	138,698	9,040,102	153,908	99,698	94,423	478,073	1,338,277
Finance, insurance, and real estate	907,485	22,154,345	1,101,436	316,570	1,360,192	1,166,694	5,970,700	615,680	18,872,885	642,578	199,220	559,330	933,107	7,699,115
Finance	40,651	3,138,094	67,985	9,767	182,123	69,268	407,118	26,890	2,519,124	29,694	5,120	5,853	43,885	71,132
Banking and miscellaneous finance	6,665	292,348	10,516	2,776	6,010	7,129	12,608	3,162	212,162	3,863	690	11,580	2,292	78,748
Credit agencies other than banks	2,440	98,218	2,657	974	6,848	7,129	12,608	3,162	90,139	1,430	698	2,862	*6,202	21,098
Security and commodity brokers and services	31,546	2,747,528	54,812	6,016	114,369	43,397	422,202	22,598	2,216,924	22,411	3,533	38,889	35,491	611,301
Insurance agents, brokers, and service	16,355	1,495,452	30,936	2,605	52,468	17,256	237,681	11,728	1,246,778	12,397	1,352	17,134	15,217	328,821
Real estate	15,191	1,252,076	23,976	3,412	61,903	26,131	184,521	10,668	670,046	10,014	2,181	12,755	20,274	282,480
Operators and lessors of buildings	625,117	7,151,841	233,122	64,390	160,454	651,425	2,914,461	186,751	6,613,324	180,172	55,642	123,502	592,023	3,051,504
Lessors other than buildings	16,532	781,696	800,326	242,424	1,037,613	447,905	2,756,108	401,949	9,540,237	422,712	199,463	382,376	297,100	3,696,478
Real estate agents, brokers, and managers	4,331	136,216	15,942	60,049	217,228	52,152	12,413	8,828	576,575	73,195	43,870	108,659	89,713	27,229
The abstract companies	588,240	10,315,248	621,142	169,692	705,866	352,095	2,680,462	378,030	8,342,129	330,544	87,239	240,456	223,359	3,645,363
Subtract companies	3,918	73,639	3,155	999	1,318	4,018	34,629	2,554	72,540	2,946	653	1,264	3,755	35,239
Cemetery and developers, except cemeteries	*852	287,089	13,363	7,018	82,377	10,255	—	—	—	2,844	—	—	4,458	—
Cemetery subdividers and developers	8,056	242,269	10,441	1,906	11,987	17,139	74,747	6,595	8,122	*1,487	—	—	—	—
Continued real estate, insurance, loans, law offices	3,952,801	102,963,808	5,333,826	1,725,121	2,506,344	12,392,463	27,463,790	2,931,588	91,101,876	3,413,233	1,391,529	1,582,863	10,670,112	31,905,338
Hotels and other lodging places	52,719	3,178,062	430,001	139,322	384,713	366,248	—52,422	26,074	1,965,044	169,890	76,274	145,222	223,141	251,535
Hotels	3,755	518,343	50,940	11,633	45,663	84,908	—7,866	2,384	332,828	29,662	6,373	24,034	58,850	21,911
Motels, motor hotels, and tourist courts	24,632	1,698,262	252,818	96,398	225,537	267,948	—17,672	11,159	1,090,751	104,062	54,334	86,405	146,761	149,008
Rooming and boarding houses	6,666	208,912	25,685	6,301	15,854	16,489	6,764	3,715	153,780	19,191	4,001	9,456	7,304	23,859
Sporting and recreational camps	4,773	291,169	24,942	6,740	26,203	7,514	—17,790	2,441	157,722	*2,858	*7,012	*2,508	13,044	13,044
Trailering parts and campsites	11,790	492,069	72,762	17,984	50,841	18,026	—17,290	5,901	218,672	26,562	8,635	17,967	5,569	40,817
Organizational hotels and lodging houses, on a membership basis	*708	*29,307	*2,954	*255	*614	*363	*1,451	*474	*10,984	*789	*73	*347	*123	*2,897

Footnotes at end of table.

Sole Proprietorship Returns/1981

Table 1.—Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry — Continued
 [All figures are estimates based on samples — money amounts are in thousands of dollars]

Industry	Businesses with and without net income							Businesses with net income						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
Services — Continued														
Personal services	702,987	11,239,830	594,259	243,665	245,748	1,882,838	2,401,657	560,088	9,686,758	389,565	195,735	168,149	1,543,398	2,814,141
Coin-operated laundries and dry cleaning	17,662	538,574	65,827	10,772	25,187	63,302	17,131	357,511	7,280	782	782	33,965	41,924	68,788
Other laundry cleaning, and garment services	45,220	1,200,902	120,902	47,263	46,456	383,865	383,865	38,685	1,522,838	88,525	34,344	33,965	240,864	369,234
Photographic studios, portrait	78,244	1,255,970	91,108	25,288	41,165	146,640	98,026	34,319	1,044,330	53,059	30,838	34,913	126,101	211,004
Beauty shops	217,326	3,988,773	130,630	97,707	47,116	854,375	329,871	88,944	3,220,122	100,853	79,210	34,652	698,178	668,247
Barber shops	71,980	1,218,098	27,551	17,313	6,660	201,598	523,871	68,844	1,192,161	25,410	6,237	4,916	200,333	531,960
Shoe repair and hat cleaning shops	12,957	320,663	11,211	5,989	4,880	63,626	68,495	10,513	304,908	8,506	1,574	1,764	61,948	73,080
Funeral service and crematories	8,286	723,733	28,665	14,534	19,939	74,002	151,646	7,916	706,774	26,524	4,873	17,843	73,510	155,961
Miscellaneous personal services	251,302	1,642,452	108,366	24,789	53,343	146,621	415,327	208,753	1,338,012	55,734	18,812	26,642	100,333	540,842
Business services	898,319	19,062,017	1,220,067	227,893	512,520	1,628,122	4,854,591	6,926,749	16,591,163	666,026	163,540	260,756	1,313,165	6,005,231
Advertising	41,868	1,474,686	30,734	9,357	6,634	25,760	317,097	30,947	1,275,787	22,833	6,648	5,990	19,935	346,982
Services to buildings	138,259	1,748,648	81,476	22,827	36,294	589,569	1,145,554	159,292	1,579,292	58,995	19,961	33,343	237,721	602,638
Computer and data processing services	31,973	627,761	57,526	7,262	19,095	25,703	187,068	20,769	478,944	21,553	1,974	6,952	6,952	13,512
Management and public relations	327,198	5,722,295	264,295	48,623	150,380	179,619	2,928,647	240,698	5,058,962	159,833	32,666	74,571	180,344	2,756,401
Equipment rental and leasing	39,868	1,471,539	34,134	174,639	116,233	18,731	1,228,443	14,730	989,731	134,219	15,618	54,374	60,823	162,973
Other business services	321,152	8,011,074	372,756	106,476	123,378	897,243	1,999,417	226,268	7,188,888	289,774	86,172	85,346	800,832	1,912,831
Automobile repair and services	212,374	10,774,592	437,303	217,240	196,911	1,422,571	1,175,518	153,984	9,252,937	295,945	178,590	132,708	1,226,420	2,400,000
Automobile rentals, without drivers	6,840	213,856	64,217	4,745	26,406	8,163	2,527	2,422	138,770	33,218	3,641	14,600	4,655	28,024
Automobile parking	1,845	73,443	6,277	2,088	504	1,364	11,784	1,364	67,978	2,047	2,047	97	13,285	13,024
Automobile top and body repair shops	36,363	1,951,525	52,661	42,083	27,418	331,275	225,962	60,629	1,819,299	148,126	40,232	21,826	312,965	244,065
General automotive repair shops	121,355	6,333,098	120,218	94,540	832,862	714,627	1,412,227	90,629	5,545,162	102,377	102,377	69,278	732,434	620,069
Other automotive repair shops	32,278	1,595,958	96,240	24,243	19,454	85,859	111,227	10,307	463,160	19,462	6,745	6,745	82,738	123,126
Automotive services, except repair	212,317	4,610,707	209,720	84,012	89,359	459,122	83,795	18,593	1,219,027	49,527	19,462	20,682	100,314	165,185
Radio and TV repair shops	30,634	611,266	22,805	14,876	10,912	23,831	131,861	14,756	3,987,052	134,476	87,100	63,450	359,539	1,000,778
Electrical repair shops, except radio and TV	23,894	585,565	19,712	6,256	6,618	64,527	108,893	23,711	553,141	16,503	13,588	7,830	22,380	142,539
Refrigeratory and furniture repair	29,995	594,671	23,617	9,775	15,675	63,735	102,784	17,836	530,244	14,789	5,734	6,456	60,559	119,428
Other miscellaneous repair shops	127,784	2,819,205	143,595	53,104	56,152	307,028	532,257	85,685	2,390,215	88,068	40,389	36,826	220,253	329,188
Motion pictures	12,883	264,968	29,649	6,669	7,656	14,888	5,760	6,145	207,834	11,324	5,335	6,063	12,982	55,570
Motion picture production, distribution, and services	11,719	188,704	26,008	1,710	3,250	5,268	3,163	5,145	149,687	8,139	1,257	2,089	3,623	50,484
Motion picture theaters	1,164	176,264	3,642	4,959	4,406	9,620	2,578	5,980	57,947	3,185	4,078	3,974	8,058	5,088
Amusement and recreation, and services	281,678	4,510,046	476,333	69,102	122,134	1,221,028	175,097	144,435	3,398,318	181,954	47,951	47,820	272,397	1,010,583
Billiard and pool establishments	43,163	1,651,327	118,398	7,514	20,259	92,340	419,889	92,426	1,541,375	73,417	5,892	11,808	72,613	161,748
Producers, orchestras, and entertainers	1,282	42,202	1,558	1,228	551	5,570	3,547	369	23,728	529	448	398	1,498	4,304
Bowling units	2,394	202,335	14,706	11,974	10,837	34,940	10,702	1,469	167,320	14,674	11,447	6,798	11,398	14,498
Professional sports clubs and promoters	48,173	781,901	5,979	4,711	2,520	27,276	15,618	2,974	162,702	3,270	3,201	2,472	51,751	65,280
Racing, including track operation	81,486	1,439,850	208,409	7,057	25,301	74,780	409,834	36,950	1,106,973	67,244	23,438	25,627	87,398	281,526
Other amusement and recreation services	426,557	24,274,667	884,316	378,191	470,046	3,421,967	10,326,083	370,566	23,486,190	792,831	354,229	415,621	3,226,038	10,545,064
Medical and health services	150,669	10,021,819	352,314	134,687	143,809	1,088,832	5,153,399	131,195	9,834,382	316,355	129,659	126,071	1,062,262	5,253,250
Offices of physicians	85,517	7,677,729	291,837	130,728	162,406	1,273,914	3,032,144	79,524	7,569,025	267,021	127,948	143,693	1,250,194	3,063,129
Offices of osteopathic physicians	13,580	836,695	49,956	20,711	1,601	17,475	77,647	2,187	153,904	3,163	2,071	1,601	17,475	77,647
Offices of chiropractors	15,713	3,906,530	44,116	10,732	53,728	92,344	277,310	12,919	906,108	49,088	10,659	51,141	82,150	286,201
Offices of optometrists	47,954	1,367,653	11,078	18,257	20,628	137,645	368,744	13,431	1,241,016	37,524	17,817	18,397	136,187	397,030
Registered and practical nurses	21,594	1,164,787	44,128	11,125	2,160	269,045	269,045	45,217	398,657	9,747	1,116	1,890	2,369	274,728
Nursing and personal care facilities	1,482	238,965	12,928	7,492	7,523	39,391	138,383	15,817	908,102	35,212	32,371	43,508	285,078	155,545
Hospitals	6,772	2,091,976	6,328	5,468	1,768	45,552	39,391	1,381	224,113	10,130	6,800	5,457	72,005	41,025
Medical laboratories	81,689	2,091,976	66,465	22,868	24,715	283,998	1,102,022	62,123	1,975,976	54,241	20,294	22,094	272,765	112,022
Other medical and health services	198,967	7,839,050	270,721	114,667	141,239	899,724	3,347,601	165,868	7,519,715	239,117	107,807	94,737	898,730	3,530,617
Legal services	160,756	1,340,928	26,633	31,177	186,703	267,924	267,924	110,492	1,129,295	44,269	19,138	15,118	134,756	379,563
Engineering and architectural services	68,415	271,657	106,557	36,654	36,795	487,700	916,300	67,972	2,296,362	83,188	30,918	23,152	423,060	1,015,878
Accounting, auditing, and bookkeeping services	214,668	3,804,046	172,866	59,202	89,921	600,151	1,413,644	180,933	3,608,503	135,894	55,565	72,876	571,812	1,519,842
Certified public accountants	33,694	1,011,101	52,377	24,110	29,264	236,649	559,878	28,459	1,348,440	50,898	24,265	24,265	234,307	477,155
Other accounting, auditing, and bookkeeping services	180,974	2,424,945	120,550	34,092	60,657	363,501	854,769	152,974	2,260,060	84,185	31,877	48,613	337,304	942,686
Other services	151,153	9,349,528	123,070	44,750	61,708	396,294	1,756,302	338,618	7,742,465	249,575	89,358	117,409	525,263	2,329,693
Nature of business not allocable	101,076	3,032,635	121,298	38,210	52,115	213,638	449,895	72,868	7,742,465	76,746	22,226	30,768	153,687	611,683

*This estimate should be used with caution because of the small number of sample returns on which it was based.
 (1) Less than \$500.
 NOTE: Detail may not add to total because of rounding.