

# Sole Proprietorship Returns, 1983

By Raymond Wolfe\*

For Tax Year 1983, nonfarm proprietors reported the highest level of annual profits in over a decade [1]. As can be seen below, this reversed the downward trend in profits which began with 1981 [2].

Tax Year	Net income less loss (billions)
1974.....	\$39.0
1976.....	44.4
1978.....	53.5
1980.....	54.9
1981.....	53.1
1982.....	50.6
1983.....	60.4

The increase in reported profits for 1983 was shared by proprietorships in all industrial divisions [3]. Industries in several divisions realized increases in excess of 20 percent compared with Tax Year 1982 profits, as shown in Figure A below [4].

Figure A.--Profits by Industrial Grouping, 1982 and 1983

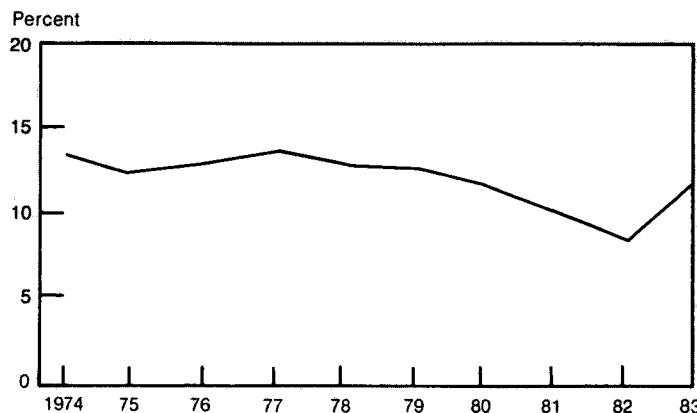
Industrial Grouping	1982 (billions)	1983
Mining.....	\$-0.3	0.3
Construction.....	6.6	7.3
Manufacturing.....	0.9	1.1
Transportation and Utilities.....	1.6	2.3
Trade.....	6.6	8.1
Finance.....	5.8	7.8
Services.....	28.2	32.0

In addition to profits, the number of proprietorship returns and the amount of total receipts reported also rose. The number of individual income tax returns which reported nonfarm sole proprietorship activity increased by 6 percent, from 10.1 million for 1982 to 10.7 million for 1983. Proprietorship business returns increased in number in all industrial divisions except trade. The count

of returns reporting trade activity dropped 3 percent, mostly because of the drop in the number of wholesale businesses. However, the 8.7 percent increase in the number of returns reporting business activity in the service industries more than compensated for this decline. This is a continuation of the long-range upward trend in the number of proprietorships engaged in service activities. The trend may be, in part, the result of the relative ease of obtaining the small to moderate amounts of capital necessary to start a service-providing business in comparison to starting a business in other industry groups, for example, wholesale trade [5].

Total receipts reported on sole proprietorship returns increased 7.3 percent, from \$434 billion for 1982, to \$465 billion for 1983. This increase represented a gain in real (1967) dollar sales of \$14 billion [6]. Also, the percentage ratio of reported profits to reported receipts rose for the first time since 1977, as Figure B shows. Other detailed industry statistics and income statement items on nonfarm sole proprietorships are presented in Table 1.

Figure B  
Percentage Ratio of Profits to Receipts, 1974-1983



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## SUMMARY

In summary, the generally improved economic climate in 1983 produced good results for non-farm sole proprietors. Compared with 1982, there were more proprietorships and larger amounts of receipts and profits reported.

## 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 1983 sole proprietorship data is presented below.

Sample Selection Criteria

The 1983 sole proprietorship estimates are based on a sample of individual income tax returns, Forms 1040, processed by the Internal Revenue Service (IRS) during 1984. The sample was stratified based on presence or absence of Schedule C, Profit (or Loss) from Business or Profession; Schedule F, Profit (or Loss) from Farm; the larger of total income or total loss; and size of business plus farm receipts. The returns were selected at rates that ranged from 0.03 percent to 100 percent. For 1983, there were 33,272 "business" returns in the sample drawn from a population of 11,132,732. The corresponding totals for 1982 were 43,751 and 10,525,430 returns.

Limitations

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

Approximate coefficients of variation (CV's), expressed as percents, for frequency estimates, are presented in the table below. These CV percents can be used to obtain measures of the potential sampling error. Also, they are shown here only as a general indication of the reliability of the data. For numbers other than those shown below, the corresponding CV percents 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>Estimated Number of returns</u>	<u>Approximate CV (percent)</u>
7,489,000	1.5
4,212,600	2.0
674,000	5.0
168,500	10.0
42,100	20.0
18,700	30.0
10,500	35.0
6,700	50.0

## NOTES AND REFERENCES

[1] Unless otherwise noted, all money amounts in this article are as reported and are not adjusted for inflation.

[2] "Profits" are represented by "net income less loss." Net income less loss was the sum of net income (for businesses reporting profit) offset by the net loss (for businesses reporting loss) for all businesses within a particular industry classification. Net income or net loss for each business was the result of business receipts minus cost of good sales and operations and business deductions. Changes in the SOI sole proprietorship program and in the tax laws affect the comparability of data for different tax years. These changes are presented in detail in Wilson, Robert A., "Unincorporated Business Activity for 1981," Statistics of Income Bulletin, Spring 1983; in Wolfe, Raymond M., "Sole Proprietorship Returns, 1982," Statistics of Income Bulletin, Summer 1983; and in the annual editions of the Statistics of Income, Sole Proprietorship Returns, series of statistical reports. For a discussion of trends in the SOI partnership statistical series, see Piet, Patrick, "Partnership Returns, 1983" in this edition.

[3] For purposes of this article, sole proprietors and sole proprietorships are used interchangeably. In fact, there were slightly more sole proprietorships than sole proprietors because some individuals owned more than one business. Over the past two decades, the ratio of proprietorships to proprietors has remained constant at 1.1 to 1. For a fuller explanation of the relationship between proprietors and proprietorships see Statistics of Income--1981, Sole Proprietorship Returns.

[4] Agricultural services has been omitted as a group because of its close relationship to farming, for which data were not processed. For Tax Year 1982, the number of farm returns

was 2,691,722 and number of returns with agricultural service businesses was 211,282. Reported receipts were \$99.3 billion and \$7.3 billion, respectively.

[5] See also Wolfe, Raymond M., "Sole Proprietorship Returns, 1982," Statistics of Income Bulletin, Summer 1983, p.17.

[6] Constant dollars were based on the Gross National Product implicit price deflator (1967 = 1.00; 1982 = 4.15; 1983 = 3.91) calculated by the U.S. Department of Commerce, Bureau of Economic Analysis. For discussions of the deflator, see: U.S. Department of Commerce, Survey of Current Business, U. S. Government Printing Office, January 1983, Vol. 63, No. 1 and January 1984, Vol. 64, No. 1.

Table 1.—Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1983

[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						
	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income less loss	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>All nonfarm industries.....</b>	<b>10,703,921</b>	<b>465,168,637</b>	<b>22,069,530</b>	<b>11,830,835</b>	<b>9,925,746</b>	<b>41,536,371</b>	<b>60,359,153</b>	<b>7,390,395</b>	<b>377,306,676</b>	<b>13,422,418</b>	<b>8,010,137</b>	<b>5,181,342</b>	<b>33,032,172</b>	<b>78,618,410</b>
<b>Agricultural services, forestry, and fishing.....</b>	<b>303,503</b>	<b>9,975,351</b>	<b>786,114</b>	<b>178,945</b>	<b>278,843</b>	<b>856,781</b>	<b>1,055,340</b>	<b>199,501</b>	<b>8,319,444</b>	<b>482,868</b>	<b>139,681</b>	<b>155,031</b>	<b>784,718</b>	<b>1,608,238</b>
Agricultural services.....	229,179	7,828,416	533,396	138,757	194,098	751,047	794,676	153,692	6,608,122	339,357	111,563	116,099	663,866	1,229,246
Veterinary services.....	18,140	1,601,194	107,464	36,050	45,664	246,795	364,960	17,228	1,556,568	102,487	35,552	44,526	236,535	376,477
Livestock breeding.....	13,056	69,604	17,680	1,971	4,423	2,107	-76,000	2,808	*45,098	*1,087	—	*50	*383	*12,046
Animal services, except livestock breeding and veterinary.....	54,553	1,254,773	86,187	32,766	55,154	60,794	-19,388	27,418	933,172	28,284	28,124	10,727	37,419	137,354
Landscape and horticultural services.....	124,485	3,741,931	291,096	63,371	79,313	357,842	395,160	89,384	3,242,618	196,525	46,319	54,383	332,788	551,411
Other agricultural services.....	18,945	1,160,913	30,969	4,598	9,544	83,509	129,943	16,854	830,666	10,973	1,568	6,412	56,761	151,959
Forestry.....	19,746	1,245,034	98,932	31,497	32,220	97,521	110,076	13,456	1,198,917	87,382	*22,281	25,621	96,680	140,609
Fishing, hunting, and trapping.....	54,578	901,900	153,786	8,690	52,525	8,214	150,589	32,353	512,405	56,130	*5,837	13,311	*4,172	238,383
<b>Mining.....</b>	<b>152,797</b>	<b>12,242,108</b>	<b>1,095,216</b>	<b>158,379</b>	<b>554,311</b>	<b>479,100</b>	<b>250,819</b>	<b>72,730</b>	<b>8,377,104</b>	<b>543,796</b>	<b>83,253</b>	<b>187,752</b>	<b>287,199</b>	<b>1,859,597</b>
Metal mining.....	6,022	52,471	8,536	1,111	784	*1,157	-26,971	*2,865	*47,797	*5,048	*110	—	*22	*15,843
Coal mining.....	2,394	626,197	43,643	45,911	20,574	69,089	-5,535	1,935	323,010	3,363	43,059	14,019	15,328	14,672
Oil and gas extraction.....	140,112	11,481,497	1,035,887	110,567	531,488	402,880	308,044	67,238	7,934,511	532,927	39,675	173,526	267,275	1,795,443
Nonmetallic minerals, except fuels.....	4,269	81,943	7,150	790	1,465	5,975	-24,720	692	71,786	2,457	*410	*207	4,562	33,640
<b>Construction.....</b>	<b>1,273,219</b>	<b>51,761,787</b>	<b>2,403,564</b>	<b>542,971</b>	<b>1,117,897</b>	<b>6,859,641</b>	<b>7,337,482</b>	<b>1,021,866</b>	<b>43,234,418</b>	<b>1,594,210</b>	<b>390,172</b>	<b>553,790</b>	<b>5,551,305</b>	<b>8,926,512</b>
General building contractors and operative builders.....	274,576	16,909,828	674,002	144,320	560,636	1,811,979	1,485,649	215,896	13,703,882	448,352	86,888	220,404	1,502,679	2,139,583
General building contractors.....	270,924	16,533,701	665,956	140,024	554,409	1,780,221	1,474,645	213,947	13,342,644	440,537	86,667	217,689	1,470,997	2,095,035
Operative builders.....	3,652	376,127	8,046	4,297	6,226	*31,758	11,004	1,949	361,238	7,814	*221	*2,715	*31,682	44,548
Heavy construction contractors.....	31,834	2,222,536	215,807	9,828	69,474	121,711	184,308	18,668	1,734,671	132,414	6,571	37,729	102,328	258,765
Highway and street construction.....	7,468	404,056	59,241	*1,120	17,098	15,065	6,115	*1,314	*52,825	*775	*932	*419	*36,067	
Heavy construction, except highway.....	24,366	1,818,480	156,566	8,708	52,375	106,646	178,193	17,354	1,681,846	131,638	8,513	36,797	101,909	222,698
Special trade contractors.....	941,716	31,633,856	1,486,711	387,909	475,524	4,631,169	5,508,246	763,899	26,801,411	986,419	293,799	283,393	3,651,516	6,368,442
Plumbing, heating, and air conditioning.....	110,779	6,393,915	216,789	64,220	98,616	688,368	623,861	76,528	5,300,985	150,878	30,284	67,973	478,251	771,735
Painting, paper hanging, and decorating.....	143,655	4,164,203	142,667	39,126	77,500	755,741	112,047	12,575	3,150,255	81,438	30,674	21,673	554,327	858,926
Electrical work.....	70,637	2,721,381	126,865	21,152	37,617	310,910	488,409	52,749	2,218,063	81,188	14,696	30,087	178,515	548,597
Masonry, stonework, tile setting, and plastering.....	69,668	2,917,226	79,000	23,104	21,891	525,800	572,878	67,355	2,625,901	72,557	19,807	14,109	443,437	579,635
Carpentering and flooring.....	309,114	5,471,180	209,233	48,966	46,282	532,037	1,696,127	271,872	5,249,913	168,620	46,606	31,888	506,248	1,813,393
Roofing and sheet metal work.....	46,891	1,918,646	29,445	19,699	4,099	435,230	406,796	42,340	1,835,509	24,485	19,652	3,751	431,017	415,553
Concrete work.....	15,343	928,075	76,180	6,350	27,393	132,397	31,421	10,334	523,144	52,540	*4,496	*24,854	*77,094	70,374
Water well drilling.....	7,231	553,463	60,577	*3,745	46,009	*3,821	8,584	*4,548	*400,361	*21,797	*3,600	*7,634	*32,973	*63,859
Miscellaneous special trade contractors.....	168,998	6,565,767	545,955	133,407	154,492	1,195,105	924,629	126,126	5,497,281	332,916	123,984	81,424	951,353	1,246,730
Contractors not allocable.....	25,093	995,567	27,044	*914	*12,263	294,782	159,280	23,403	994,455	27,026	*914	*12,263	294,782	159,721
<b>Manufacturing.....</b>	<b>330,525</b>	<b>15,445,367</b>	<b>999,912</b>	<b>508,676</b>	<b>351,102</b>	<b>2,486,752</b>	<b>1,139,323</b>	<b>185,901</b>	<b>11,947,376</b>	<b>587,719</b>	<b>337,433</b>	<b>193,321</b>	<b>1,016,632</b>	<b>1,818,453</b>
Food and kindred products.....	2,040	838,153	30,424	1,190	22,904	81,502	-9,080	581	581,221	*15,889	*601	*12,951	*65,585	15,459
Textile mill products.....	9,289	734,867	45,632	8,518	4,688	*32,322	89,401	6,435	732,142	44,896	*8,472	*4,622	*32,146	92,930
Apparel and other textile products.....	20,614	719,122	28,893	24,207	3,941	90,917	66,521	12,575	648,715	10,857	14,876	*1,830	62,503	117,938
Lumber and wood products, except furniture.....	56,159	3,098,437	221,802	36,146	93,847	432,234	136,023	36,155	2,026,076	140,355	5,453	27,592	269,153	278,819
Furniture and fixtures.....	13,422	452,473	26,122	*23,334	*1,545	*26,931	34,397	*6,692	*385,489	*3,259	*21,726	*1,266	*6,099	*60,053
Printing, publishing, and allied industries.....	56,234	3,830,530	224,479	130,859	102,056	814,049	419,204	33,944	3,252,351	154,134	114,359	74,700	685,294	506,473
Chemicals and allied industries.....	*2,829	*27,709	*366	*52	*96	*841	*5,614	*1,691	*25,897	*366	*52	*96	*841	*6,290
Leather and leather products.....	*3,396	*47,561	*292	*5,007	*317	*463	*807	*1,710	*43,578	*292	*5,007	*99	*463	*2,505
Stone, clay, and glass products.....	32,308	338,555	40,322	11,074	9,117	13,954	7,133	12,948	177,363	*10,605	*4,142	*1,833	*1,966	51,788
Primary metal industries.....	5,699	335,407	22,880	*18,056	*2,942	*137,155	19,735	*5,006	*330,173	*21,607	*17,986	*2,569	*136,384	*23,398
Fabricated metal products.....	19,385	834,931	89,967	51,074	22,361	229,049	121	9,565	308,145	8,934	*12,741	*1,826	*13,700	75,931
Machinery, except electrical.....	31,311	1,852,552	148,044	125,494	46,017	278,744	91,744	17,139	1,468,268	107,354	91,806	38,384	257,684	182,484
Electrical and electronic equipment.....	10,796	79,928	17,262	*7,283	*2,374	5,236	-2,436	6,150	76,360	6,927	*7,196	*2,366	5,236	26,152
Transportation equipment.....	5,279	68,677	6,322	*5,864	*855	*1,194	-7,610	*2,996	*32,220	*2,917	*409	*500	*921	*6,219
Other manufacturing industries.....	56,751	1,833,281	86,979	45,698	31,972	261,775	274,299	29,483	1,694,623	56,305	27,887	22,604	253,273	343,732
Manufacturing not allocable.....	5,033	*353,185	*10,126	*14,839	*6,070	*80,386	13,451	*2,831	*164,753	*3,024	*4,722	*83	*23,385	*28,181
<b>Transportation, communication, electric, gas, and sanitary services.....</b>	<b>483,234</b>	<b>25,357,957</b>	<b>2,216,764</b>	<b>507,288</b>	<b>686,285</b>	<b>1,923,767</b>	<b>2,293,400</b>	<b>341,617</b>	<b>18,657,429</b>	<b>1,357,354</b>	<b>397,077</b>	<b>431,181</b>	<b>1,272,300</b>	<b>3,318,768</b>
Local and interurban passenger transit.....	41,343	671,591	72,523	23,699	20,991	64,342	156,830	33,914	574,833	56,374	22,647	11,856	23,889	186,796
Taxicabs.....	25,413	255,828	*16,800	*20,285	*8,324	—	86,739	20,862	229,551	*10,195	*19,251	*7,434	—	98,401
Other passenger transportation.....	15,930	415,762	55,923	3,414	12,667	64,342	70,091	13,052	345,282	46,180	*3,397	*4,422	23,889	88,394

Footnote(s) at end of table.

**Table 1. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1983 — 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						
	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income less loss	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Transportation, communication, electric, gas, and sanitary services — Continued</b>														
Trucking and warehousing .....	326,051	18,115,256	1,783,984	396,279	529,039	1,464,645	1,720,687	235,266	14,215,811	1,156,832	328,166	356,346	930,432	2,417,547
Trucking, local and long distance .....	323,186	17,731,638	1,776,517	394,368	522,693	1,449,457	1,689,274	232,584	14,059,192	1,153,144	327,302	354,656	917,885	2,376,080
Public warehousing and trucking terminals .....	2,865	383,618	7,467	1,911	6,355	15,187	31,413	2,682	156,620	*3,687	*864	*1,690	*12,547	41,467
Water transportation .....	13,392	283,117	45,937	7,127	20,667	15,307	-13,914	6,304	213,121	*1,053	*226	*585	*4,271	97,670
Air transportation .....	7,549	642,416	56,677	9,769	17,370	80,702	87,019	5,945	605,256	31,646	*9,395	8,513	*79,123	114,373
Transportation services .....	49,832	4,554,115	125,627	50,335	66,440	159,534	160,758	33,779	2,086,197	26,115	20,679	29,828	104,968	247,091
Passenger transportation arrangement .....	25,193	2,652,044	33,930	32,413	24,896	94,407	88,910	16,783	1,683,082	18,007	17,626	21,409	62,970	130,941
Freight transportation arrangement .....	4,211	745,294	61,044	*11,820	*24,307	*3,797	16,266	*2,870	*57,937	*1,230	*74	*172	*3,597	*20,580
Other transportation services .....	20,428	1,156,777	30,653	6,102	17,237	61,331	55,582	14,126	345,179	*6,878	*2,978	*8,247	*38,401	95,570
Communication .....	9,621	161,114	17,019	2,021	4,183	12,245	76,850	5,716	144,173	10,782	419	2,284	7,744	93,134
Electric, gas, and water services .....	1,764	61,356	4,335	*69	*994	*8,539	2,806	*1,177	*59,442	*1,324	*25	*935	*8,312	*6,057
Sanitary services .....	33,682	868,991	110,662	17,989	26,602	118,453	102,364	19,516	758,597	73,227	15,520	20,835	113,561	156,099
<b>Wholesale and retail trade</b>	<b>2,414,632</b>	<b>195,672,218</b>	<b>4,504,895</b>	<b>4,101,145</b>	<b>2,428,115</b>	<b>12,809,923</b>	<b>8,082,473</b>	<b>1,369,108</b>	<b>154,222,930</b>	<b>2,745,996</b>	<b>2,859,416</b>	<b>1,411,501</b>	<b>9,893,364</b>	<b>12,798,041</b>
Wholesale trade .....	203,256	26,177,500	233,847	321,745	1,314,297	1,349,546	136,097	19,018,936	347,677	157,395	169,804	1,078,700	1,902,491	
Motor vehicles and automotive equipment .....	5,100	1,185,693	22,884	3,041	25,655	115,074	49,131	3,920	995,749	22,653	*2,927	21,099	114,514	77,652
Lumber and construction materials .....	3,831	870,956	30,163	893	34,767	70,534	70,534	2,141	853,993	30,037	*802	*34,654	50,166	75,203
Electrical goods .....	7,885	604,999	21,956	13,819	11,506	17,708	78,700	4,939	589,413	14,668	13,440	11,325	17,382	90,749
Hardware, plumbing, and heating equipment .....	*3,422	*92,107	*7,144	*691	*12	*565	*42,093	*2,284	*88,226	*5,869	*679	*2	*463	*44,388
Farm machinery and equipment .....	2,276	104,829	2,720	*72	1,404	3,080	910	1,738	76,282	1,557	*9	*1,044	*2,162	8,945
Other machinery, equipment, and supplies .....	28,417	1,370,576	47,686	29,188	11,880	62,701	165,813	18,072	1,288,158	35,027	23,652	9,836	50,925	207,250
Other durable goods .....	39,121	4,247,417	205,941	42,121	77,490	190,458	146,257	21,760	2,945,283	46,378	20,534	18,750	145,486	301,864
Drugs, chemicals, and allied products .....	11,183	1,522,376	14,989	*24,852	*9,733	*354,398	17,291	4,972	819,156	*2,805	*21,457	*8,846	*328,991	67,138
Apparel, piece goods, and notions .....	14,555	828,139	20,310	10,437	6,253	10,437	190,536	13,385	824,559	20,006	20,042	6,178	10,382	193,759
Groceries and related products .....	24,674	6,336,635	155,700	51,467	59,218	256,529	218,680	18,293	5,124,267	97,503	34,795	26,478	214,319	288,191
Farm-products raw materials .....	10,635	3,916,146	55,325	9,984	28,904	65,565	-41,591	9,290	1,784,703	12,710	1,230	9,908	25,952	44,668
Alcoholic beverages .....	1,353	364,429	*3,907	*523	*259	*5,255	49,584	*1,352	*364,180	*3,761	*509	*160	*5,191	*49,961
Other nondurable goods .....	33,835	3,937,419	105,469	33,789	43,269	142,052	252,954	26,424	2,612,840	45,660	14,068	18,294	78,512	319,519
Wholesalers not allocable .....	16,969	795,780	15,522	3,305	*11,395	40,100	108,651	11,527	652,126	9,042	3,250	*3,232	*34,307	133,204
Retail trade .....	2,094,288	163,971,693	3,666,848	3,788,261	2,039,215	11,136,847	6,184,608	1,156,733	130,504,763	2,300,925	2,646,116	1,193,506	8,501,674	10,193,425
Building materials, paint, hardware, garden supply, and mobile home dealers .....	67,552	6,032,154	202,199	126,256	122,390	488,813	209,456	39,604	4,294,699	97,514	66,562	49,374	288,208	438,648
Lumber and other building materials dealers .....	14,346	1,522,446	42,214	20,791	25,295	121,925	90,517	9,572	909,828	25,563	*6,224	11,630	62,931	129,435
Paint, glass, and wallpaper stores .....	*5,631	*450,114	*6,682	*10,292	*487	*22,549	*57,229	*3,999	*449,933	*6,682	*10,215	*487	*22,523	*58,508
Hardware stores .....	21,482	1,567,868	40,233	33,234	31,947	134,724	107,456	12,186	1,342,288	22,499	29,996	20,676	96,707	144,327
Retail nurseries and garden supply stores .....	23,953	1,749,811	108,429	59,902	35,240	197,061	-57,910	12,210	1,196,063	38,761	*18,277	*9,231	*96,527	86,272
Mobile home dealers .....	2,140	741,915	4,642	*2,097	29,422	12,553	12,164	*1,637	*396,587	*4,009	*1,850	*7,350	*9,521	*20,106
General merchandise stores .....	31,463	3,165,934	55,619	47,053	98,870	144,863	5,490	14,189	1,701,261	23,772	17,265	20,411	97,238	157,461
Variety stores .....	11,372	827,049	13,963	*22,136	*16,929	*49,328	-2,040	*5,648	*276,821	*7,985	*10,025	*2,075	*11,778	*45,415
Other general merchandise stores .....	20,091	2,338,884	41,655	24,917	81,941	95,535	7,530	8,541	1,424,440	15,787	7,240	18,336	85,460	112,046
Food stores .....	190,309	31,518,879	552,143	406,546	280,443	1,369,956	735,775	128,726	25,797,832	391,482	307,172	176,727	928,110	1,157,703
Grocery stores .....	104,056	23,456,913	390,008	246,793	204,932	1,077,828	436,290	75,337	18,879,465	287,909	185,780	128,966	697,769	735,859
Meat and fish markets, including freezer provisioners .....	22,041	4,200,765	31,132	31,274	22,653	122,462	142,455	18,717	3,794,108	24,851	30,237	*15,577	85,051	163,689
Fruit stores and vegetable markets .....	17,025	834,694	20,327	29,840	*3,931	*13,189	62,583	12,889	610,032	15,134	*27,427	*100	*9,554	74,984
Candy, nut, and confectionery stores .....	5,114	170,537	*1,529	*3,642	*2,211	27,102	2,705	*1,697	*91,764	*217	*113	*36	*10,008	*11,241
Dairy products stores .....	3,193	759,800	8,347	*3,061	*13,610	*14,653	32,555	*2,618	*693,294	*7,487	*2,848	*13,261	*13,858	*33,748
Retail bakeries .....	10,587	435,736	32,000	*30,088	*12,879	*3,554	20,656	*5,030	*183,674	*8,859	*5,487	*4,65	*2,297	*44,667
Miscellaneous food stores .....	28,293	1,660,434	68,799	61,849	20,228	111,168	38,531	12,438	1,545,495	47,025	55,280	18,322	109,572	93,515
Automotive dealers and service stations .....	179,107	51,104,355	520,555	602,031	386,362	2,744,027	1,218,416	122,603	42,254,904	367,652	501,382	262,348	2,321,788	1,670,196
Motor vehicle dealers — new car dealers (franchised) .....	5,560	3,056,634	21,960	11,943	27,392	94,705	62,685	4,139	2,539,515	14,828	10,009	20,293	75,529	76,027
Motor vehicle dealers — used cars only .....	50,876	9,224,740	63,395	79,102	81,031	482,709	318,423	36,784	7,729,338	50,609	67,126	63,417	453,878	449,335
Auto and home supply stores .....	30,578	4,469,195	80,881	71,570	46,437	587,760	225,826	20,606	3,196,693	58,217	48,930	20,311	414,417	278,902
Gasoline service stations .....	69,602	31,184,534	288,704	404,595	148,474	1,335,228	605,392	50,749	25,987,058	192,246	357,317	85,706	1,136,577	781,477
Boat dealers .....	3,331	839,921	13,416	8,680	8,680	*12,804	-1,421	*1,488	*328,316	*4,341	*9,418	*5,444	*12,700	*12,098
Recreational vehicles .....	11,848	580,077	*46,239	*401	*18,609	*25,286	-5,906	*5,174	*487,156	*27,052	*148	*17,492	*25,215	*20,310
Motorcycle dealers .....	3,282	1,604,020	14,501	*7,503	43,903	*172,718	24,698	*3,278	*1,601,044	*14,339	*7,446	*43,718	*172,553	*25,477
Miscellaneous aircraft and automotive dealers .....	4,030	591,234	11,460	5,125	11,836	*32,817	-11,281	*385	*385,784	*6,019	*988	*5,966	*30,740	*26,570

Footnote(s) at end of table.

Table 1. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1983 — 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						
	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income less loss	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Wholesale and retail trade — Continued</b>														
Retail trade — Continued														
Apparel and accessory stores.....	79,183	6,300,892	130,370	373,065	80,523	412,849	381,446	47,569	4,947,264	78,686	239,394	40,061	344,809	589,468
Men's and boys' clothing and furnishings stores.....	*3,492	*568,381	*14,868	*16,388	*2,150	*10,923	*77,725	*2,352	*564,428	*14,356	*16,373	*2,134	*10,859	*88,787
Women's ready-to-wear stores.....	11,328	749,198	10,587	24,889	7,612	85,894	23,892	6,752	623,713	5,611	14,198	*608	77,504	86,766
Women's accessory and specialty stores.....	4,971	99,382	*554	*4,722	*9	*3,852	4,914	**	**	**	**	**	**	**
Children's and infants' wear stores.....	*1,697	*129,618	*162	*326	*107	*3,302	*-2,762	**	**	**	**	**	**	**
Family clothing stores.....	26,242	2,360,465	56,947	216,103	40,118	200,872	141,742	15,793	1,801,522	23,091	128,429	21,230	176,547	206,118
Shoe stores.....	13,700	846,974	23,279	71,516	6,487	59,104	22,652	6,905	591,287	*14,989	*56,990	*1,917	*38,875	51,131
Furriers and fur shops.....	*2,317	*280,609	*686	*6	*3,247	*2,519	*1,176	*179	*270,137	**	**	**	*2,348	*2,354
Apparel and accessory stores, not elsewhere classified.....	15,416	1,266,264	23,288	39,115	20,793	46,383	82,064	12,425	1,029,478	20,048	*20,448	11,809	*36,113	117,386
Furniture and home furnishings stores.....	127,059	8,182,556	243,628	272,867	136,051	763,373	807,180	86,209	6,970,830	177,954	195,967	112,486	723,612	1,001,576
Furniture stores.....	23,224	1,821,129	54,116	52,942	46,347	96,495	145,450	13,869	1,498,004	37,792	20,950	35,261	83,011	230,238
Floor covering stores.....	21,803	1,094,015	15,227	18,065	9,833	147,415	159,887	17,440	983,074	13,192	*16,101	*6,436	135,405	167,486
Drapery, curtain and upholstery stores.....	20,806	522,540	22,789	*37,181	*6,299	*71,951	63,008	17,944	496,042	*18,987	*33,679	*2,171	*70,819	72,584
Home furnishings and equipment stores, except appliances.....	18,339	1,012,069	32,024	60,647	*10,453	79,549	70,444	8,541	947,363	20,454	*53,485	*10,453	79,394	100,327
Household appliance stores.....	22,788	1,684,797	38,659	53,715	46,899	95,422	175,846	16,115	1,382,391	29,191	26,324	45,954	87,385	201,994
Radio and television stores.....	11,292	1,262,109	43,401	17,937	9,373	238,564	93,088	5,125	878,861	36,112	13,063	5,728	233,875	112,724
Music stores.....	8,807	785,897	37,411	*32,380	*6,847	*33,978	99,457	7,175	785,095	22,226	*32,366	*6,483	*33,722	116,223
Eating and drinking places.....	224,981	22,404,316	888,248	1,025,405	450,095	3,291,928	669,104	126,919	16,373,196	522,758	713,450	232,501	2,236,735	1,447,425
Eating places.....	162,191	17,260,600	673,236	823,162	347,974	2,680,784	523,865	89,008	12,435,039	382,478	593,879	179,917	1,836,737	1,103,095
Drinking places.....	62,790	5,143,716	215,013	202,244	102,121	611,144	145,239	37,911	3,938,157	140,280	119,571	52,584	399,998	344,330
Miscellaneous retail stores.....	1,158,646	33,554,403	1,021,630	915,606	459,557	1,879,887	1,980,967	566,340	26,594,847	593,382	594,700	276,680	1,535,753	3,543,853
Drug stores and proprietary stores.....	9,825	2,316,142	44,291	36,786	49,750	140,083	6,238	2,120,003	35,368	29,702	39,706	39,706	128,077	232,928
Liquor stores.....	22,235	4,355,646	61,890	88,578	34,351	236,617	101,216	14,180	3,015,034	29,964	43,491	10,616	166,600	161,238
Used merchandise stores.....	97,229	4,119,282	155,215	189,218	80,307	189,917	158,164	47,787	3,122,464	88,614	45,853	123,644	348,915	348,915
Sporting goods and bicycle shops.....	34,310	1,889,186	59,147	37,093	20,879	52,967	214,542	15,910	1,678,406	48,505	23,947	11,205	*34,078	293,981
Book stores.....	10,746	707,956	16,513	53,895	*8,250	*75,602	8,860	672,732	*16,049	47,356	*55	*74,649	73,986	73,986
Stationery stores.....	6,892	515,859	31,338	*40,469	*30,335	*62,292	81,610	4,577	432,753	*25,574	*26,338	*5,273	*61,509	120,032
Jewelry stores.....	42,894	1,587,324	34,877	29,863	12,422	79,437	164,813	23,181	1,434,728	24,623	19,077	10,796	79,127	270,471
Hobby, toy, and game shops.....	25,170	297,663	16,872	24,908	*3,400	*33,053	8,368	10,921	254,512	*6,802	*21,440	*2,979	*31,960	27,489
Camera and photographic supply stores.....	*5,003	*229,366	*2,436	*30,315	*246	*10,627	*-9,426	*3,373	*48,123	*3	*4,565	—	—	*6,176
Gift, novelty, and souvenir shops.....	28,545	815,117	37,092	101,490	12,759	89,560	3,593	11,359	603,075	17,227	57,714	*5,147	72,287	52,515
Luggage and leather goods stores.....	*5,650	*135,065	*5,526	—	*181	*26,034	*5,650	*135,065	*5,526	—	—	—	*181	*26,034
Sewing, needlework, and piece goods stores.....	36,515	448,591	19,712	19,340	*1,071	*43,466	68,251	19,822	338,303	*5,951	*11,473	*1,001	*25,165	91,185
Mail order houses.....	9,127	214,550	8,933	3,687	2,839	47,388	29,541	4,585	205,071	3,884	*3,654	*1,727	*46,943	40,797
Merchandising machine operators.....	12,589	726,793	76,038	4,175	11,326	29,517	16,703	3,912	302,110	30,761	*1,114	*5,149	*16,878	53,499
Direct selling organizations.....	696,284	7,543,731	257,584	131,571	90,404	216,378	483,068	325,067	5,542,600	137,146	88,800	56,652	188,873	1,124,889
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers.....	6,290	69,559	17,318	*437	*513	*2,042	-9,601	*1,183	*29,267	*29	*13	*20	*29	*12,403
Fuel oil dealers.....	2,523	1,600,902	5,363	*1,254	11,037	17,926	28,562	1,985	1,509,212	4,627	*1,211	*10,706	*17,362	31,416
Liquidified petroleum gas (bottled gas) dealers.....	*313	*213,743	*293	*8	*130	*566	*9,707	*310	*211,619	*123	*3	—	*145	*10,208
Florists.....	34,488	2,158,649	64,404	52,886	39,960	260,860	67,118	18,710	1,847,440	41,626	*37,664	*36,160	*231,625	145,209
Cigar stores and stands.....	6	*19,555	*97	*21	*4	*767	*1,234	5	*16,873	*79	*21	—	*643	*1,484
News dealers and newsstands.....	16,234	737,599	14,402	18,270	*4,883	*46,159	70,772	12,913	730,790	*13,722	*18,267	*4,837	*44,506	79,221
Other miscellaneous retail stores.....	55,778	2,852,128	92,290	91,244	44,692	244,479	205,293	25,812	2,344,305	57,178	56,301	28,796	181,513	339,978
Retail trade not allocable.....	36,008	1,708,204	52,456	19,432	24,923	41,151	176,774	24,574	1,570,291	47,726	*10,224	*25,422	187,096	187,096
Wholesale and retail trade not allocable.....	117,088	5,523,025	128,333	79,037	67,155	358,779	548,320	76,278	4,699,231	97,394	55,904	48,191	312,919	702,125
<b>Finance, insurance, and real estate.....</b>	<b>930,278</b>	<b>25,801,198</b>	<b>1,690,314</b>	<b>542,158</b>	<b>1,379,597</b>	<b>1,364,889</b>	<b>7,813,860</b>	<b>654,599</b>	<b>21,735,410</b>	<b>1,090,497</b>	<b>425,524</b>	<b>529,621</b>	<b>1,032,404</b>	<b>9,810,422</b>
Finance.....	69,929	3,780,610	155,198	51,590	208,964	50,601	689,586	50,595	2,775,124	127,757	30,162	70,652	42,585	1,007,284
Banking and miscellaneous finance.....	25,709	1,135,401	50,239	22,185	32,101	16,128	185,221	17,973	586,363	39,695	14,007	7,049	13,262	288,702
Credit agencies other than banks.....	4,557	381,053	4,304	1,773	7,774	1,178	89,151	4,533	376,865	4,219	1,642	3,751	*939	97,523
Security and commodity brokers and services.....	39,663	2,264,156	100,655	27,632	169,088	33,295	415,214	28,089	1,811,896	83,843	14,513	59,852	28,385	621,059
Security brokers and dealers, except underwriting syndicates.....	16,601	1,047,636	28,143	11,276	87,457	5,266	73,901	11,131	749,333	20,063	4,542	29,976	2,540	201,372
Commodity contracts brokers, exchanges and services.....	23,062	8,219,519	72,511	16,356	81,631	28,029	341,312	16,958	1,062,562	63,780	9,971	29,875	25,845	419,687
Insurance agents, brokers, and service.....	275,540	9,289,395	436,663	269,904	178,037	772,811	3,046,161	199,990	7,599,564	320,491	228,189	132,480	611,154	3,489,356

Footnote(s) at end of table.

**Table 1. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1983 — 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						
	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income less loss	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Finance, insurance, and real estate — Continued</b>														
Real estate .....	584,809	13,731,193	1,098,454	220,663	992,596	541,277	4,078,113	404,014	11,360,721	642,250	167,173	326,489	378,664	5,313,781
Operators and lessors of buildings .....	31,467	1,141,871	109,369	5,174	208,973	21,229	63,576	19,481	544,667	35,387	2,009	24,768	8,048	225,431
Lessors, other than buildings .....	1,852	135,751	46,164	*841	30,897	14,937	-27,879	*505	*90,374	*292	*1,182	*1,182	*11,488	*12,312
Real estate agents, brokers, and managers .....	535,960	12,105,467	914,811	205,101	679,636	471,935	4,023,354	373,305	10,526,564	575,276	159,388	297,004	355,961	4,965,924
Title abstract companies .....	4,518	25,298	*156	*677	*68	*1,221	12,896	4,518	25,298	*156	*677	*68	*1,221	12,896
Subdividers and developers, except cemeteries .....	4,525	187,633	15,529	6,897	44,568	13,208	-12,059	**	**	**	**	**	**	**
Cemetery subdividers and developers .....	*4	*1,992	*48	*61	*8	*336	*1,050	**	**	**	**	**	**	**
Combined real estate, insurance, loans, law offices .....	6,483	133,182	12,376	1,912	26,446	18,410	17,174	3,620	62,775	4,913	*350	*431	2,862	38,684
<b>Services .....</b>	<b>4,646,241</b>	<b>124,455,046</b>	<b>8,175,956</b>	<b>5,175,437</b>	<b>3,022,704</b>	<b>14,573,078</b>	<b>31,930,521</b>	<b>3,423,228</b>	<b>107,769,302</b>	<b>4,905,763</b>	<b>4,089,854</b>	<b>1,687,782</b>	<b>12,275,350</b>	<b>37,710,015</b>
Hotels and other lodging places .....	44,629	2,998,055	490,960	406,107	455,490	-72,687	16,307	1,345,203	189,582	12,979	154,717	130,251	247,278	
Hotels .....	2,644	202,107	24,878	8,801	25,710	42,552	-36,013	1,148	31,953	2,058	*1,322	*1,389	*6,680	3,215
Motels, motor hotels, and tourist courts .....	19,784	2,281,995	367,715	20,648	323,839	381,889	-13,116	8,117	1,042,199	175,928	4,818	138,802	99,472	145,944
Rooming and boarding houses .....	7,575	148,066	10,031	*558	14,673	9,872	28,553	*2,881	*121,512	*4,739	*462	*10,785	*8,905	*47,851
Sporting and recreational camps .....	7,553	132,764	13,146	*5,594	5,534	15,647	-2,994	2,988	107,310	*3,745	*5,587	*652	*14,115	31,970
Trailer parks and campsites for transients .....	5,934	228,247	74,538	1,280	35,961	5,341	-46,521	1,873	42,229	3,112	*790	*3,089	1,079	18,299
Organizational hotels and lodging houses on a membership basis .....	*1,139	*5,475	*653	*114	*390	*188	-2,597	—	—	—	—	—	—	—
Personal services .....	848,543	13,378,773	779,700	920,297	237,341	2,168,986	2,793,140	701,670	12,071,785	531,855	769,494	185,924	1,827,370	3,235,268
Coin-operated laundries and dry cleaning .....	25,056	1,207,114	129,829	98,357	42,808	122,826	-78,577	17,763	936,877	60,530	59,255	21,940	89,946	144,407
Other laundry, cleaning, and garment services .....	33,801	1,568,453	110,222	111,678	29,095	303,780	248,078	30,838	1,519,437	100,846	103,757	28,611	292,467	265,783
Photographic portrait studios .....	78,042	1,302,106	119,812	59,960	28,796	25,274	141,300	42,944	1,166,302	81,755	47,061	27,802	*23,935	203,796
Beauty shops .....	239,531	4,607,967	182,112	423,167	57,931	1,005,477	1,015,177	205,991	4,316,238	148,190	375,243	56,118	893,661	1,111,066
Barber shops .....	65,000	1,042,010	20,452	106,432	*5,455	*177,246	403,932	61,038	1,030,199	23,705	103,354	*2,938	*175,725	415,881
Shoe repair and hat cleaning shops .....	*5,196	*47,586	*162	*8,387	*518	*37	*18,674	*5,195	*47,506	*74	*8,376	—	*19,587	
Funeral service and crematories .....	7,262	270,959	9,905	*3,675	*3,130	*30,463	73,146	7,262	270,959	9,905	*3,675	*3,130	*30,463	73,146
Miscellaneous personal services .....	394,655	3,332,578	203,577	108,642	69,608	503,884	814,256	331,239	2,784,266	106,850	68,774	45,384	321,172	1,001,604
Business services .....	1,391,217	31,980,375	2,385,200	860,996	721,785	3,399,311	7,358,538	1,006,355	27,154,109	1,240,920	582,659	308,882	2,876,335	9,392,932
Advertising .....	67,137	2,127,698	96,607	40,314	22,092	51,209	557,406	55,189	1,872,495	74,184	25,461	4,635	45,537	622,610
Services to buildings .....	153,128	2,631,218	135,457	38,676	22,149	390,552	646,279	131,994	2,396,700	102,021	26,565	17,931	352,830	713,214
Computer and data processing services .....	69,080	1,648,835	150,776	17,131	25,230	133,192	313,706	43,905	1,523,688	83,232	12,360	11,319	124,943	419,239
Management and public relations .....	466,626	8,315,924	614,392	242,465	180,152	418,501	3,658,440	346,841	7,486,998	356,681	185,570	95,148	367,590	4,309,658
Equipment rental and leasing .....	52,986	1,832,498	665,144	30,283	165,000	131,826	-89,448	18,213	1,315,920	225,759	18,671	36,403	120,827	272,806
Other business services .....	582,260	15,424,202	722,824	492,127	307,162	2,274,032	2,272,156	410,213	12,558,307	399,043	314,032	143,445	1,865,058	3,055,406
Automobile repair and services .....	254,712	13,070,919	711,187	480,758	232,702	1,336,528	1,229,170	191,923	10,893,056	494,389	388,527	164,257	987,231	1,567,394
Automobile rentals, without drivers .....	6,525	518,832	149,329	4,148	35,686	26,766	-39,681	1,254	373,085	76,452	*3,106	11,544	*21,899	30,980
Automobile parking .....	*38	*2,054	*725	*76	*464	*22	*556	*37	*1,552	*6	—	—	—	*1,546
Automobile top and body repair shops .....	31,382	879,424	24,853	32,380	*8,979	88,464	171,332	23,554	637,121	15,973	31,027	*6,111	*30,678	181,618
General automotive repair shops .....	159,297	8,939,019	350,052	353,350	133,116	1,058,892	761,820	120,841	7,452,539	248,635	276,666	103,361	804,930	965,235
Other automotive repair shops .....	20,985	859,433	37,830	17,431	*8,790	16,817	152,821	19,845	856,957	37,799	*17,380	*8,790	16,709	155,241
Automotive services, except repair .....	36,485	1,872,157	148,398	73,394	45,667	145,550	182,322	26,392	1,571,802	115,523	60,350	34,450	113,014	222,765
Miscellaneous repair services .....	246,482	5,990,285	363,435	111,556	112,642	630,257	1,157,104	169,776	5,449,148	246,032	96,264	93,149	623,312	1,342,653
Radio and TV repair shops .....	26,007	459,940	24,919	*9,827	*8,998	*137	151,755	19,674	443,429	19,829	*6,320	*7,558	—	166,371
Electrical repair shops, except radio and TV .....	23,794	745,143	33,074	*13,767	*11,064	*106,304	157,936	15,946	740,250	26,005	*13,711	*2,904	*106,293	174,110
Reupholstery and furniture repair .....	34,284	597,154	23,918	22,420	*11,662	*83,597	105,374	22,988	543,595	*14,561	*17,908	*10,617	*78,539	134,870
Other miscellaneous repair shops .....	162,397	4,188,048	281,525	65,542	80,918	440,219	742,039	111,168	3,757,875	185,637	58,315	72,070	438,480	867,302
Motion pictures .....	16,908	603,931	108,212	40,269	19,988	114,046	-99,687	5,775	162,869	10,668	3,884	*1,042	*11,918	83,266
Motion picture production, distribution, and services .....	15,422	273,075	77,600	7,687	7,198	34,209	-34,198	**	**	**	**	**	**	**
Motion picture theaters .....	*1,486	*330,856	*30,612	*32,582	*12,791	*79,837	*-65,489	**	**	**	**	**	**	**
Amusement and recreation services, except motion pictures .....	308,677	5,681,285	773,564	219,441	352,059	495,620	-18,703	146,797	3,369,637	223,522	93,703	81,236	312,058	1,063,823
Producers, orchestras, and entertainers .....	154,429	1,934,212	214,934	94,909	34,259	193,215	224,373	75,383	1,398,638	88,981	23,435	6,237	157,527	598,545
Billiard and pool establishments .....	*7	*2,342	*148	*136	*115	*258	*841	*7	*2,342	*148	*136	*115	*258	*841
Bowling units .....	1,183	95,546	4,257	*6,049	*1,434	14,913	5,835	*1,140	*70,098	*1,746	*5,471	—	*8,758	*10,349
Professional sports clubs and promoters .....	6,649	109,590	12,948	*254	*4,121	*673	30,024	6,149	105,414	*12,634	*19	*3,270	*112	31,560
Racing, including track operation .....	52,879	790,208	213,181	8,589	73,738	34,214	-452,833	15,320	352,372	18,021	*719	13,787	*2,174	52,766
Other amusement and recreation services .....	93,530	2,749,387	328,198	109,503	238,392	252,348	173,058	48,798	1,440,772	101,992	63,922	143,229	142,229	369,761

Footnote(s) at end of table.

**Table 1. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry, 1983 — 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						
	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income less loss	Number of returns	Business receipts	Depreciation	Rent paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Services — Continued</b>														
Medical and health services .....	484,407	29,244,986	1,391,870	1,432,313	541,159	3,921,137	11,791,112	404,219	27,429,863	1,123,745	1,230,140	412,873	3,580,222	12,170,008
Offices of physicians .....	145,371	11,456,160	535,668	554,368	131,006	1,150,612	5,857,665	119,013	11,080,940	438,507	482,920	105,354	1,085,457	6,014,729
Offices of dentists .....	71,918	7,674,603	340,242	334,452	135,260	1,411,110	2,643,124	65,062	7,556,074	309,410	308,641	128,750	1,389,104	2,687,775
Offices of osteopathic physicians .....	*1,312	*79,913	6,652	*14	*709	*12,430	*36,389	*1,140	*78,863	6,624	*14	*709	*12,430	*37,654
Offices of chiropractors .....	25,034	1,886,486	112,795	148,852	55,645	209,901	604,004	17,092	1,564,467	83,932	88,919	51,093	180,339	637,671
Offices of optometrists .....	18,068	1,455,681	57,584	92,170	18,933	144,697	437,183	16,193	1,338,679	54,511	80,281	17,730	127,445	450,040
Registered and practical nurses .....	60,839	705,574	23,956	*5,043	7,034	*37,021	459,640	58,135	698,535	20,632	*4,133	*6,796	*37,021	461,474
Nursing and personal care facilities .....	43,578	1,624,662	93,594	69,020	79,436	473,679	127,136	30,468	858,165	17,260	32,430	10,655	269,842	179,817
Hospitals .....	*4	*9,141	*209	—	*294	*3,424	*911	**	**	**	**	**	**	**
Medical laboratories .....	1,267	37,111	3,146	392	*480	*4,171	16,167	**	**	**	**	**	**	**
Dental laboratories .....	13,107	495,602	29,822	*27,821	*17,458	*59,197	153,540	10,789	476,613	24,442	*27,814	*10,795	*59,172	163,010
Other medical and health services .....	103,909	3,820,053	188,201	200,181	94,884	415,895	1,455,333	85,101	3,732,683	165,799	194,643	80,813	412,527	1,518,817
Legal services .....	210,983	9,958,820	419,941	566,091	141,772	1,218,732	4,073,053	179,384	9,715,991	361,736	513,725	129,761	1,192,133	4,247,673
Education services .....	184,738	1,453,784	118,258	101,858	16,416	104,114	281,103	121,017	1,224,005	68,402	71,910	6,086	62,809	393,523
Engineering and architectural services .....	117,082	2,941,440	159,829	103,121	92,083	164,711	1,173,150	84,646	2,710,179	118,339	82,309	56,327	157,704	1,316,721
Accounting, auditing, and bookkeeping services .....	218,523	2,916,801	219,495	156,406	93,709	299,507	1,188,890	173,432	2,741,574	142,302	139,979	61,618	277,936	1,294,306
Certified public accountants .....	35,603	1,060,736	54,544	75,363	29,734	160,272	424,354	30,312	1,033,600	48,110	65,992	29,263	157,013	447,305
Other accounting, auditing, and bookkeeping services .....	182,920	1,856,065	164,951	81,042	63,976	139,235	764,536	143,120	1,707,975	94,192	73,987	32,554	120,923	847,000
Other services .....	319,340	4,235,591	254,302	145,335	54,941	264,637	1,076,338	221,927	3,501,864	154,270	104,281	31,709	236,072	1,355,178
<b>Nature of business not allocable .....</b>	<b>169,492</b>	<b>4,457,606</b>	<b>196,795</b>	<b>115,836</b>	<b>106,891</b>	<b>182,639</b>	<b>455,935</b>	<b>121,845</b>	<b>3,043,263</b>	<b>114,214</b>	<b>87,727</b>	<b>31,363</b>	<b>138,900</b>	<b>768,364</b>

\*This estimate should be used with caution because of the small number of sample returns on which it was based.  
 \*\*The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.  
 NOTE: Detail may not add to total because of rounding.