Sole Proprietorship Returns, 1989

By Louella Ballenger

For Tax Year 1989, nonfarm sole proprietors reported the smallest increase in profits and receipts since 1982, reflecting a weakening in the 7-year economic expansion [1,2]. Profits totaled $132.7 billion for 1989, an increase of just over 5 percent from 1988 compared to an increase of almost 20 percent from 1987 to 1988. Total receipts rose 3.1 percent from 1988 to 1989 in contrast to the 10-percent increase from 1987 to 1988.

TOTAL RECEIPTS AND PROFITS

The number of individual income tax returns for 1989 reporting nonfarm sole proprietorship activity was up 4.5 percent, from 13.7 million for 1988 to 14.3 million for 1989 [3]. Sole proprietorship total receipts (the sum of "income from sales and operations" and "other income") increased from $672 billion for 1988 to $693 billion for 1989, a 3.1 percent increase that was the smallest since 1982. All industrial divisions showed increases in total receipts, except mining (made up almost entirely of the oil and gas extraction industry). Agricultural services, forestry, and fishing also showed a decline (Tables 1 and 2).

Sole proprietorship profits for 1989 rose for the seventh consecutive year, increasing $6.4 billion to a total of $132.7 billion. But, the 5-percent increase in profits for 1989 was the smallest since 1982 and was in sharp contrast to the annual increases that occurred after 1982. These annual increases ranged from a low of 11.3 percent for 1985 to a high of 19.8 percent for 1988, the largest increase of the decade (Figure A).

Figure B shows the relationship between total receipts, profits, and deductions over the 10-year period, 1980 to 1989. Beginning with 1983, total receipts grew more rapidly than deductions, which boosted the profits reported.

Figure A.--Nonfarm Sole Proprietorship Profits, Tax Years 1980-1989

[Money amounts are in billions of dollars]

Tax year	Net income (less deficit)
1980	$54.9
1981	53.1
1982	50.6
1983	60.4
1984	70.8
1985	78.8
1986	90.4
1987	105.5
1988	126.3
1989	132.7

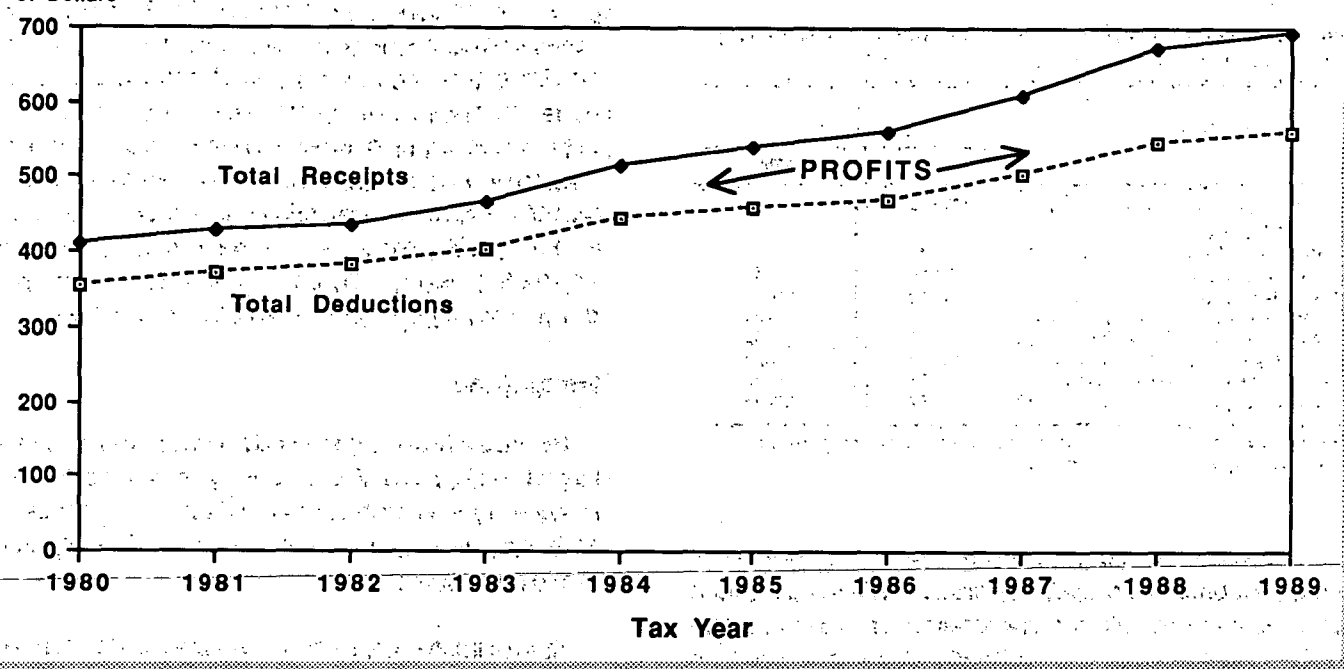
DEDUCTIONS AND LOSSES

Total business deductions (including the cost of sales and operations) rose over the decade ending with 1989. Beginning with 1983, however, deductions as a percentage of receipts began a decline that has continued through 1989.

Contributing to this slower growth in deductions was the decline in depreciation, one of the largest deductions. In contrast to the more substantial growth from 1980 through 1985, depreciation slowed for 1986 and then declined for 1987 under the new rules of the Tax Reform Act of 1986. These new rules lengthened the recovery period and changed the depreciation methods for business property placed in service after 1986. For 1987, the first full year under the new rules, depreciation fell 3 percent, the first decrease since 1961. After increasing slightly for 1988, depreciation declined for 1989 by 6

*Individual Returns Analysis Section. Prepared under the direction of Jeff Hartzok, Chief.

Figure B
Total Receipts, Deductions, and Profits, Tax Years 1980-1989



percent, to $24.5 billion, which was only slightly above the 1984 level of $23.9 billion (Figure C).

Figure C.--Nonfarm Sole Proprietorship Net Income, Net Loss (Deficit), and Depreciation, Tax Years 1980-1989 1/
(Money amounts are in billions of dollars)

Tax year	Net income	Net losses	Depreciation
	(1)	(2)	(3)
1980	$68.0	$13.1	$14.0
1981	68.5	15.5	15.9
1982	68.6	18.1	19.1
1983	78.6	18.3	22.1
1984	89.8	19.1	23.9
1985	98.8	20.0	26.3
1986	110.5	20.1	26.4
1987	123.8	18.3	25.6
1988	145.5	19.2	26.1
1989	152.4	19.7	24.5

1/ Disallowed passive losses are not included in the net losses for 1987, 1988, and 1989 since they were not deductible for tax purposes. Therefore, the net losses shown are slightly understated for these years. For 1988 and 1989, the disallowed loss amounts were about $0.1 billion for each year; the amount for 1987 is unavailable [4].

As a result of the slower growth in total deductions relative to receipts, losses reported by sole proprietors decreased between 1985 and 1989 (Figure C). Although net losses increased 2.5 percent for 1989, the net loss total of $19.7 billion for 1989 was less than the net loss for 1985 when there were 2.4 billion fewer sole proprietors. The new rules on depreciation contributed to this slower growth in losses. The restrictions on "passive" losses that began with 1987 seemed to have only a limited impact on sole proprietorship activity as indicated by the relatively small amount of disallowed passive losses reported for both 1988 and 1989 [4,5].

INDUSTRY TRENDS

All industrial divisions, except the finance, insurance, and real estate division, reported increased profits for 1989. Security and commodity brokers in the finance industry accounted for most of the decline as their profits for 1989 dropped by 50 percent. Mining and manufacturing, two of the less significant divisions for sole proprietorships, showed the largest percentage increases in profits for 1989. The mining division reported profits for the first time since 1985, with the oil and gas extraction industry

reporting almost all the increase (Figure D). The increase in profits of the oil and gas extraction industry, despite a decline in receipts, could be traced to substantially lower deductions for depreciation and the cost of sales and operations.

Figure D.--Nonfarm Profits by Industry, Tax Years 1988 and 1989
[Money amounts are in billions of dollars]

Industry	Net income (less deficit)	
	1988	1989
Total 1/	$126.32	$132.74
Agricultural services, forestry, and fishing	2.10	2.15
Mining	-0.04	0.53
Construction	16.46	17.23
Manufacturing	2.31	3.23
Transportation and public utilities	4.12	4.62
Wholesale and retail trade	13.15	13.55
Finance, insurance, and real estate	16.43	16.42
Services	68.27	73.45

1/ Included in the total but not in the detail are proprietorships whose business was not allocable by industry.

The services division, the largest division in terms of the number of businesses and the size of profits, accounted for 55 percent of all sole proprietors' profits for 1989 compared to 48 percent for 1980. Within the services division, the medical and health services group accounted for over 33 percent of the profits for 1989, about the same as for 1988, but down from the 40 percent reported for 1980.

SUMMARY

The increase in sole proprietorship profits and receipts for 1989 was the smallest since 1982, indicating a weakening of the 7-year economic expansion. Total deductions continued to decline as a percentage of receipts, and net losses remained below their 1986 high. Profits increased for all nonfarm industrial divisions except for the finance, insurance, and real estate division. The mining division reported profits for the first time since 1985.

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 issue. Specific information applicable to sole proprietorship data for 1989 is presented below.

Sample Selection Criteria

The 1989 sole proprietorship estimates are based on data from a sample of individual income tax returns, Forms 1040, processed by the Internal Revenue Service (IRS) during 1990. The sample was stratified based on presence or absence of Schedule C, Profit or Loss from Business (Sole Proprietorship); Schedule F, Farm Income and Expenses; Form 4835, Farm Rental Income/Loss; the larger of total income or total loss; and size of business plus farm receipts. The returns were selected at rates that ranged from 0.05 percent to 100 percent. For 1989, 33,196 nonfarm sole proprietorship returns were included in the sample; these were drawn from a population of 14,204,376 returns. By comparison, 36,263 returns were drawn from a population of 13,602,745 for 1988.

Limitations

Because the data presented in this article are estimates based on a sample of returns, they are subject to sampling as well as nonsampling error. To insure proper use of the estimates, the magnitude of the potential sampling error should be known.

Approximate coefficients of variation (CV's) for frequency estimates are presented in Figure E. These CV's can be used to obtain measures of the potential sampling error. They are shown here only as a general indication of data reliability. For numbers other than those shown, the corresponding CV's can be estimated by interpolation. The reliability of estimates based on samples and the use of CV's for evaluating the precision of sample estimates are discussed in the Appendix.

Figure E.--Coefficients of Variation for Frequency Estimates, Tax Year 1989

Estimated number of returns	Approximate coefficient of variation (CV)
13,574,400	.010
3,393,600	.020
543,000	.050
135,700	.100
34,000	.200
15,100	.300
11,100	.350
5,400	.500

NOTES AND REFERENCES

[1] Profits are represented by net income less deficit (net losses), before Federal income tax. Proprietors compute their tax on their total "taxable income",

which includes their business profits plus any other income.

For the statistics, if a proprietor owned more than one business, the net income or deficit of each of the businesses was combined and reported under the industry of the proprietor's dominant business. The profits were calculated for the statistics as the sum of net income (for proprietors reporting a profit) reduced by the sum of net deficit (for proprietors reporting a deficit) for all returns within a particular industrial classification. Net income or net deficit for each return was calculated as business receipts minus the sum of cost of sales and operations and other business deductions.

Industry profits, as well as all other industry statistics, are based on the revised *Standard Industrial Classification Manual, 1987,* issued by the U.S. Office of Management and Budget. The Tax Year 1989 data are the first statistics to reflect the changes in the classification system made in 1987. These changes were not major and do not appear to have noticeably affected the comparability of the data from 1988 to 1989.

[2] Money amounts in this article are not adjusted for inflation.

[3] In this article, the terms "sole proprietor" and "sole proprietorship" are used interchangeably, but, in fact, there are always more sole proprietorships than sole proprietors because some individuals own more than one business. For 1989, the ratio of proprietorships to proprietors continued to be approximately 1.1 to 1. For a fuller explanation of the relationship between proprietors and proprietorships, see *Statistics of Income--1981, Sole Proprietorship Returns.*

[4] The estimate for Tax Year 1989 of the total disallowed passive losses reported by sole proprietors was $102.0 million. For 1988, it was $88.2 million; no estimate of these losses was available for 1987.

[5] Passive activity losses were those losses generated by any business activity in which the taxpayer did not materially participate (i.e., was not involved regularly and substantially in the operations of the activity). The Tax Reform Act of 1986 eliminated the use of passive losses to offset nonpassive income, such as wages or dividends. A 5-year phase in of the restrictions was allowed for pre-enactment investments. Exceptions up to $25,000 were made for certain real estate loss activities. Under prior law, all losses were fully deductible.

Table 1.–Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, 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							
				Rent on:								Rent on:				
	Number of returns	Business receipts	Depreciation	Machinery and equipment	Other business property	Interest paid deduction 1/	Payroll 2/	Net income less deficit	Number of returns	Business receipts	Depreciation	Machinery and equipment	Other business property	Interest paid deduction 1/	Payroll 2/	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries	14,297,558	692,810,938	24,479,083	2,975,857	17,975,775	13,279,935	68,008,805	132,737,680	11,017,545	600,723,578	17,501,404	2,309,577	14,021,270	8,493,124	56,682,763	152,416,377
Agricultural services, forestry, and fishing	342,300	14,704,382	930,652	41,201	256,361	364,745	1,299,825	2,147,459	259,093	12,111,836	628,077	30,936	202,716	225,386	986,118	2,761,993
Agricultural services	268,366	12,145,759	633,427	40,885	210,350	253,929	1,157,567	1,455,626	201,222	9,791,220	394,164	30,625	161,719	145,333	850,233	1,980,603
Veterinary services, including pets	15,725	1,803,303	85,117	21,876	37,609	52,141	242,648	396,381	11,154	1,661,589	73,086	17,149	37,609	50,089	225,112	418,235
Livestock breeding	15,903	173,593	41,199	148	10,187	21,644	5,989	-113,539	3,348	98,277	4,448	( )	42	5,712	3	44,302
Animal services, except livestock breeding and veterinary	53,448	4,223,442	182,175	304	119,518	71,614	148,463	4,323	25,138	2,935,595	60,632	174	82,700	29,526	38,860	249,092
Landscape and horticultural services	139,653	4,894,936	269,914	17,410	40,993	90,386	696,565	1,001,271	124,769	4,133,382	210,636	12,451	39,969	48,980	534,989	1,061,240
Farm labor, management, and crop services	43,637	1,050,485	55,021	1,147	2,043	18,144	63,901	167,190	36,813	962,377	45,361	851	1,399	11,026	51,269	207,733
Forestry,except logging	14,831	499,812	59,933	3	2,059	14,812	66,013	114,347	10,870	440,060	47,610	( )	1,768	10,485	63,689	133,687
Commercial fishing	54,553	2,051,404	233,592	313	43,953	95,438	75,857	579,166	44,283	1,875,449	186,302	311	39,229	69,569	72,195	643,117
Hunting and trapping	*4,550	*7,407	*3,700	*( )	*( )	*565	*388	*-1,678	*2,717	*5,108	*( )	*( )	*( )	*( )	*( )	*4,566
Mining	154,900	6,525,670	519,312	45,818	45,104	328,469	232,435	530,756	96,636	4,755,540	194,059	44,396	20,102	82,666	176,819	1,450,253
Metal mining	3,234	39,376	2,384	2,698	91	62	1,275	10,325	*1,851	*38,180	*1,587	*2,695	*91	*62	*1,081	*16,018
Coal mining	11	84,141	2,095	120	80	1,699	1,318	3,207	6	75,352	1,378	50	76	1,215	1,181	6,030
Oil and gas extraction	147,515	6,213,121	480,862	42,961	35,757	309,597	212,957	541,216	94,741	4,600,145	189,295	41,612	19,924	80,057	169,847	1,421,995
Quarrying and nonmetallic minerals, except fuels	4,139	189,032	33,972	39	9,176	17,111	16,886	-23,992	37	41,863	1,799	39	12	1,332	4,710	6,211
Construction	1,757,120	100,915,543	3,244,596	420,062	615,453	1,387,376	15,683,229	17,230,782	1,540,101	91,923,877	2,673,168	359,670	523,944	1,051,176	14,164,131	18,397,830
General building contractors and operative builders	344,860	28,966,917	524,368	58,231	107,545	495,255	4,267,461	3,408,713	290,893	24,942,136	418,074	41,235	80,342	316,542	3,706,552	3,802,443
General building contractors	304,014	26,996,829	465,388	55,769	102,359	442,289	4,031,490	3,197,315	257,683	23,234,439	367,467	39,112	77,808	290,614	3,506,950	3,555,191
Operative builders	40,846	1,970,088	58,980	2,461	5,187	52,965	235,971	211,398	33,211	1,707,697	50,606	2,123	2,534	25,928	199,603	247,252
Heavy construction contractors	32,835	2,775,689	168,306	16,213	13,240	91,417	262,825	232,354	27,028	2,450,563	131,579	13,666	10,911	41,613	220,477	325,621
Highway and street construction	9,478	1,278,868	36,220	13,951	1,983	14,747	131,215	59,635	9,467	1,165,369	35,009	12,295	1,716	10,527	103,372	71,204
Heavy construction, except highway	23,357	1,496,820	132,085	2,261	11,257	76,669	131,610	172,719	17,561	1,285,195	96,571	1,371	9,195	31,086	117,105	254,417
Special trade contractors	1,379,425	69,172,937	2,551,922	345,618	494,668	800,705	11,152,943	13,589,715	1,222,180	64,531,178	2,123,515	304,769	432,691	693,021	10,237,101	14,269,766
Plumbing, heating and air conditioning	130,837	11,177,255	306,700	39,053	53,250	137,422	1,622,242	1,627,451	117,354	10,231,716	297,446	38,767	46,726	128,387	1,338,463	1,710,661
Painting and paperhanging	194,401	6,524,742	126,082	6,311	78,652	57,372	1,382,090	1,558,034	184,962	6,383,260	99,282	6,178	64,117	53,581	1,354,500	1,607,512
Electrical work	96,107	5,493,188	121,097	17,654	12,103	45,160	1,071,164	938,394	75,529	4,683,001	100,505	11,831	10,098	30,753	873,050	1,009,175
Masonry, stonework, tile setting, and plastering	150,879	10,005,416	240,456	28,421	55,409	95,027	2,466,555	1,899,798	140,191	9,856,538	210,854	26,961	51,098	90,430	2,425,409	1,919,051
Carpentering and flooring	416,077	13,952,898	417,876	33,591	111,145	122,796	1,317,497	3,722,125	380,976	13,402,969	386,822	32,638	105,222	103,606	1,273,148	3,832,895
Roofing, siding, and sheet metal work	94,018	5,441,766	163,300	11,222	36,749	22,285	894,776	1,181,634	88,115	5,299,748	148,817	11,222	36,749	20,892	893,841	1,190,039
Concrete work	34,787	2,169,886	98,277	10,139	2,334	14,831	502,206	398,601	30,187	1,880,414	52,608	10,139	2,334	14,443	461,394	411,141
Miscellaneous special trade contractors	262,319	14,407,787	1,078,135	199,228	145,026	305,813	1,896,413	2,263,678	204,866	12,793,530	827,182	167,034	116,348	250,929	1,617,297	2,589,291
Manufacturing	431,130	25,400,029	1,446,082	208,187	681,441	515,854	3,910,016	3,228,762	315,215	21,526,335	1,066,861	166,882	561,897	318,118	2,973,105	3,965,119
Food and kindred products	7,448	1,446,808	32,426	40	34,025	13,860	75,512	-26,678	2,381	1,257,084	21,803	21	2,510	4,465	70,801	74,720
Textile mill products	*5,492	*303,376	*907	*( )	*13,770	*1,682	*73,909	*70,925	*5,492	*303,376	*907	*( )	*13,770	*1,682	*73,909	*70,925
Apparel and other textile products	33,467	1,252,127	29,561	2,240	52,849	4,121	105,907	233,612	27,627	1,211,723	27,739	2,209	49,914	1,285	87,950	267,094
Lumber and wood products, except furniture (includes logging)	91,415	5,558,727	437,408	79,608	35,561	116,601	673,794	928,628	75,163	5,304,125	415,671	74,705	35,239	95,633	644,094	992,223
Furniture and fixtures	22,551	978,536	83,235	4,673	60,462	15,506	172,929	153,083	20,484	970,984	81,376	4,670	60,428	15,502	172,303	163,337
Printing, publishing, and allied industries	75,006	6,332,891	274,921	56,411	158,573	203,859	1,263,818	779,766	50,307	4,675,617	142,701	27,556	124,023	118,604	735,716	914,118
Leather and leather products	*7,630	*148,188	*3,419	*9,858	*13,114	*3,730	*( )	*-13,015	*3,630	*79,782	*259	*4,890	*9,169	*1,651	*( )	*8,287
Stone, clay, and glass products	20,229	455,474	37,056	35	17,491	21,877	56,753	-25,109	11,674	228,188	12,178	1	11,859	3,298	27,241	33,449
Primary metal industries	*1,626	*18,842	*6,294	*269	*25	*2	*3,336	*-1,384	5	14,154	198	269	25	2	3,336	6,142
Fabricated metal products	31,555	2,000,252	99,888	17,556	33,723	30,066	345,958	275,273	22,883	1,755,634	77,769	17,533	27,663	21,787	298,334	326,571
Machinery, except electrical	49,229	3,515,399	345,646	30,242	178,639	61,255	645,919	484,561	38,357	2,742,759	224,923	28,401	146,871	24,941	406,177	585,180
Electrical and electronic equipment	15,051	458,149	28,835	195	3,746	8,471	37,786	121,915	10,774	370,482	18,252	66	3,091	4,143	15,473	159,459
Paper and allied products	*1,359	*9,248	*144	*18	*8	*59	*199	*1,151	*1,359	*9,248	*144	*18	*8	*59	*199	*1,151
Other manufacturing industries	69,073	2,922,012	66,343	7,041	79,456	34,763	454,196	246,034	45,078	2,603,179	42,943	6,543	77,327	25,066	437,571	362,465

Footnotes at end of table.

Table 1.–Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, 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							
				Rent on:								Rent on:				
	Number of returns	Business receipts	Depreciation	Machinery and equipment	Other business property	Interest paid deduction 1/	Payroll 2/	Net income less deficit	Number of returns	Business receipts	Depreciation	Machinery and equipment	Other business property	Interest paid deduction 1/	Payroll 2/	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation, communication, public utilities, and related services	623,046	30,831,223	2,466,795	337,943	371,232	818,440	2,927,991	4,619,598	491,417	25,263,707	1,499,124	272,714	310,495	542,129	1,974,756	5,703,074
Local and interurban passenger transit	88,009	1,833,106	108,828	69,766	57,133	71,990	75,494	425,709	68,796	1,469,826	68,551	64,464	40,778	59,266	74,563	486,980
Other highway passenger transportation	*2,717	*4,821	*( )	*( )	*( )	*( )	*( )	*384	*1,358	*1,775	*( )	*( )	*( )	*( )	*( )	*1,612
Taxicabs	46,346	626,054	15,506	35,690	39,155	35,636	475	170,021	38,378	585,785	14,364	30,905	37,671	32,973	475	194,250
Bus and limousine transportation	38,946	1,202,230	93,322	34,076	17,978	36,355	75,019	255,304	29,059	882,265	54,187	33,559	3,107	26,293	74,087	291,118
Trucking and warehousing	400,437	22,555,062	2,059,132	250,693	247,142	619,843	1,954,100	3,324,285	315,255	17,904,281	1,285,947	191,879	222,093	430,113	1,096,455	4,052,901
Trucking, local and long distance, including trash collection without own dump	351,283	21,969,465	2,027,791	250,307	239,078	600,475	1,950,150	3,175,722	275,511	17,350,983	1,261,825	191,503	216,998	423,370	1,093,064	3,861,925
Courier or package delivery service	49,053	556,372	27,970	321	6,866	12,510	1,525	150,016	39,726	533,619	23,530	321	4,353	6,476	1,525	185,973
Public warehousing	101	29,225	3,371	65	1,198	6,858	2,425	-1,453	*18	*19,678	*592	*55	*741	*267	*1,866	*5,003
Water transportation	8,473	525,734	64,774	28	10,900	20,901	68,865	72,663	4,613	268,351	14,650	13	8	1,057	106	186,928
Air transportation	15,415	345,323	61,572	655	4,397	35,588	8,520	-10,434	9,648	242,439	12,660	632	1,066	1,214	6,810	66,622
Transportation services	62,363	4,364,012	114,372	10,122	37,870	42,674	772,973	547,127	51,528	4,276,465	95,954	9,541	36,771	38,619	772,009	585,410
Travel agents and tour operators	23,342	1,854,179	19,570	5,463	32,006	24,941	194,565	187,200	17,601	1,834,816	15,156	5,456	31,874	24,829	193,881	209,240
Other transportation services	39,021	2,509,834	94,802	4,659	5,864	17,733	578,408	359,927	33,927	2,441,649	80,797	4,085	4,898	13,790	578,129	376,170
Communication services	35,308	1,123,268	42,480	6,608	12,739	23,533	45,247	234,620	30,256	1,026,841	18,529	6,160	9,266	10,929	22,303	281,875
Utilities, including dumps, snowplowing, road cleaning, etc.	13,041	84,718	15,637	71	1,051	3,910	2,791	25,628	11,321	75,505	2,833	27	513	931	2,508	42,358
Wholesale and retail trade	2,438,472	234,071,082	4,191,257	654,974	6,200,339	3,188,005	16,248,020	13,547,817	1,524,152	194,115,894	2,930,254	419,397	4,347,044	2,017,512	12,567,419	18,849,499
Wholesale trade	328,758	36,856,645	492,783	61,350	474,590	333,069	1,317,506	4,444,936	257,567	32,841,703	377,232	44,307	363,075	252,938	1,128,245	4,868,748
Durable goods, including machinery, wood, metals, etc.	218,785	21,425,447	311,975	46,821	315,038	231,139	835,963	2,800,139	175,456	19,012,337	239,910	30,006	246,554	168,817	711,708	3,102,674
Nondurable goods, including food, fiber, chemicals, etc.	109,973	15,431,198	180,808	14,529	159,552	101,930	481,543	1,644,798	82,111	13,829,366	137,323	14,301	116,521	84,120	416,537	1,766,074
Retail trade	2,109,713	197,214,437	3,698,474	593,624	5,725,749	2,854,937	14,930,514	9,102,881	1,266,585	161,274,191	2,553,022	375,090	3,983,969	1,764,574	11,439,174	13,980,752
Building materials, paint, hardware, garden supply, and mobile home dealers	54,198	6,851,474	135,449	3,034	176,764	106,083	630,804	497,480	32,461	5,319,350	79,126	1,853	143,653	34,586	478,927	633,363
Lumber and other building materials dealers	11,839	2,474,515	58,876	93	40,739	31,985	341,119	156,666	8,580	2,040,934	31,398	93	40,715	5,757	244,162	177,505
Paint, glass, and wallpaper stores	11,433	648,306	4,567	84	29,629	5,223	82,569	31,875	*4,100	*444,693	*3,786	*84	*7,937	*2,654	*68,797	*81,441
Hardware stores	12,163	2,122,886	34,663	6	69,618	26,633	131,586	156,772	9,039	2,074,487	32,944	6	69,583	15,498	129,983	178,295
Retail nurseries and garden supply stores	13,497	818,532	18,982	2,850	32,975	12,996	52,713	88,471	6,327	567,464	8,574	1,670	21,646	2,982	27,251	117,371
Mobile home dealers	5,266	787,236	18,361	( )	3,803	29,246	22,818	63,696	4,414	191,771	2,425	( )	3,772	7,695	8,734	78,751
General merchandise stores	51,404	3,718,966	55,157	5,748	131,170	52,732	202,200	336,051	35,031	2,972,362	26,427	4,560	91,441	28,180	156,497	395,722
Variety stores	20,107	1,377,102	13,889	4,887	48,838	17,596	60,337	138,237	13,258	1,211,000	4,447	4,432	44,076	10,505	52,468	153,392
Computer and software stores	10,283	175,656	4,604	62	3,104	1,380	2,901	12,454	5,737	127,276	3,140	61	308	1,251	2,795	18,354
Other general merchandise stores	21,014	2,166,207	36,664	799	79,228	33,755	138,961	185,361	16,036	1,634,085	18,841	67	47,057	16,424	101,234	223,976
Food stores	143,489	35,484,983	534,259	31,882	709,135	404,423	2,014,225	1,334,900	106,601	31,558,621	462,116	27,782	574,902	341,141	1,738,987	1,638,535
Grocery stores	104,444	28,053,890	408,782	28,087	468,542	324,124	1,470,283	1,031,747	82,398	25,430,196	369,472	24,035	385,188	283,830	1,364,209	1,262,120
Retail bakeries	6,830	526,521	12,651	134	29,447	12,027	143,565	29,994	*5,450	*518,941	*12,423	*119	*29,150	*11,761	*143,041	*31,687
Miscellaneous food stores	32,215	6,904,573	112,825	3,661	211,147	68,272	400,377	273,158	18,753	5,609,484	80,221	3,628	160,563	45,549	231,738	344,729
Automotive dealers and service stations	181,374	49,222,762	533,487	60,767	667,028	682,785	2,475,219	1,169,212	123,615	39,375,437	344,059	52,895	526,217	388,476	1,855,344	1,918,567
Motor vehicle dealers–new car dealers (franchised)	13,890	2,481,328	4,171	2,272	1,596	23,721	44,969	141,509	10,558	2,314,963	1,942	2,272	533	13,135	34,520	211,702
Motor vehicle dealers–used cars only	66,057	10,996,479	65,591	8,190	147,836	164,167	200,886	197,752	43,984	9,517,155	46,134	4,588	113,140	120,108	153,362	442,707
Auto parts and accessories and selected home supply stores	38,239	6,742,861	161,364	27,977	102,900	146,979	650,731	171,452	27,274	5,440,186	92,040	27,287	93,202	97,648	498,838	302,701
Gasoline service stations	42,819	23,706,167	243,988	20,718	359,182	184,924	1,314,187	620,332	30,571	19,593,071	178,476	18,610	304,356	136,464	1,102,309	740,363
Boat dealers	3,616	600,408	2,184	1	-12,711	4,026	352	14,843	*1,830	*529,283	*2,105	*( )	*10,298	*3,770	*( )	*30,819
Miscellaneous automotive dealers	16,753	4,695,518	56,189	1,609	42,803	158,967	264,094	23,324	9,398	1,980,779	23,362	139	4,689	17,350	66,315	190,275

Footnotes at end of table.

Table 1.–Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, 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							
				Rent on:								Rent on:				
	Number of returns	Business receipts	Depreciation	Machinery and equipment	Other business property	Interest paid deduction 1/	Payroll 2/	Net income less deficit	Number of returns	Business receipts	Depreciation	Machinery and equipment	Other business property	Interest paid deduction 1/	Payroll 2/	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade–Continued																
Retail trade–Continued																
Apparel and accessory stores	79,817	7,573,941	103,093	7,841	523,095	156,738	497,218	239,455	41,275	4,944,394	51,031	3,780	281,743	38,196	322,362	616,203
Men's and boy's clothing stores	*3,371	*1,241,519	*19,928	*3,777	*102,025	*4,461	*104,126	*81,393	*2,457	*1,187,932	*18,284	*3,774	*98,931	*2,103	*101,210	*85,793
Women's ready-to-wear stores	21,155	1,960,994	45,383	6	120,148	31,285	98,652	-6,780	9,677	1,124,702	16,751	6	39,033	8,034	49,495	121,753
Women's accessory and specialty stores	9,020	264,026	6,065	21	17,943	6,114	20,113	37,025	*3,900	*136,467	*1,760	*( )	*6,046	*24	*2,332	*57,697
Family clothing stores	16,040	1,604,662	5,521	620	147,526	33,973	76,783	83,055	10,792	1,076,985	2,146	( )	86,312	2,751	62,142	169,625
Shoe stores	9,681	915,860	8,041	( )	39,177	20,257	81,756	7,094	*4,710	*563,471	*5,239	*( )	*24,250	*13,563	*51,011	*65,911
Apparel and accessory stores, not elsewhere classified	20,550	1,586,880	18,155	3,417	96,276	60,649	115,788	37,668	9,739	854,838	6,852	( )	27,170	11,721	56,173	115,424
Furniture and home furnishings stores	104,358	12,199,073	251,933	103,903	464,183	152,046	1,155,844	1,052,489	80,027	10,310,072	218,841	33,736	387,667	124,661	964,713	1,320,565
Furniture stores	30,004	4,781,949	96,155	99,280	193,393	81,146	444,981	365,098	22,601	3,995,826	80,576	29,171	150,674	62,583	394,276	448,803
Home furnishings and equipment stores, except appliances	27,111	1,879,618	33,899	4,173	51,489	16,442	129,169	354,528	20,625	1,654,237	30,097	4,173	44,205	15,442	111,087	396,961
Household appliance stores	20,034	3,112,462	23,706	377	138,505	28,552	285,174	197,440	17,353	2,444,397	20,618	377	133,431	26,727	269,320	218,585
Television, audio, and electronic stores	19,161	1,816,676	41,229	70	35,810	15,743	261,506	92,740	14,451	1,628,228	31,375	13	21,681	9,949	155,355	206,596
Music and record stores	8,049	608,369	56,944	2	44,986	10,164	35,014	42,683	4,997	587,384	56,175	1	37,676	9,962	34,675	49,620
Eating and drinking places	214,456	26,356,698	941,507	219,248	1,457,283	637,867	4,903,223	473,874	117,686	18,282,245	571,488	143,738	895,029	361,207	3,290,501	1,706,663
Eating places	140,623	19,745,233	715,147	185,376	1,234,972	474,400	3,982,226	279,364	78,470	13,955,880	428,861	123,847	786,438	281,044	2,615,629	1,204,409
Drinking places	53,491	6,251,483	208,761	30,940	218,422	159,638	888,372	171,018	26,565	4,020,610	132,653	16,960	105,519	77,821	642,615	405,473
Catering services	20,342	359,982	17,599	2,931	3,889	3,829	32,624	23,492	12,650	305,755	9,975	2,931	3,071	2,343	32,257	96,780
Miscellaneous retail stores	1,280,617	55,806,540	1,143,588	161,201	1,597,091	662,263	3,051,781	3,999,419	729,891	48,511,710	799,933	106,744	1,083,317	448,127	2,631,842	5,751,134
Drug stores and vending machine selling	32,621	4,618,524	128,573	13,360	61,279	39,142	298,015	523,963	18,242	4,558,930	108,389	13,360	57,997	37,610	295,645	568,406
Liquor stores	20,382	6,656,925	82,113	4,142	93,441	76,908	215,641	273,141	17,571	6,407,697	72,231	4,142	88,241	68,529	212,214	293,397
Used merchandise and antique stores	94,513	3,557,471	79,272	12,515	192,533	44,327	125,859	214,701	44,933	2,936,020	46,635	11,412	132,277	17,986	102,627	356,182
Sporting goods and bicycle shops	26,535	2,413,994	42,969	4,394	34,665	39,007	174,672	154,512	14,026	2,292,998	28,056	4,111	30,922	34,510	171,349	202,979
Book stores	8,547	1,617,683	18,381	1,370	62,705	12,855	106,667	126,540	7,243	1,584,330	18,272	1,370	57,070	11,610	98,881	137,124
Stationery stores	5,617	692,617	22,282	13,041	12,047	3,370	80,952	89,660	*5,531	*690,085	*22,249	*13,041	*11,945	*3,369	*80,809	*92,494
Jewelry stores	37,623	3,447,175	56,513	434	135,364	44,718	121,487	384,238	24,973	3,084,287	44,266	420	98,938	24,354	117,561	456,574
Hobby, toy, and game shops	35,507	623,668	37,380	554	29,835	13,741	1,325	-4,423	16,789	471,703	6,579	50	25,847	8,162	1,325	45,745
Camera and photographic supply stores	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Luggage and leather goods stores	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Fabric and needlework stores	11,991	712,458	18,083	3,486	119,146	9,435	84,535	-30,133	*3,631	*198,335	*853	*( )	*11,773	*115	*27,560	*34,032
Catalog or mail order	51,294	1,782,913	27,826	6,773	22,652	23,829	90,809	87,171	19,165	1,609,467	20,788	6,510	17,142	23,396	90,674	149,559
Sales by door-to-door, telephone, etc.	663,394	8,721,237	163,317	28,920	84,551	99,466	109,778	982,945	387,344	6,892,647	73,809	25,728	44,494	62,849	46,746	1,539,062
Gift, novelty, and souvenir shops	54,338	1,758,018	65,336	38,148	191,420	44,993	107,806	-15,106	26,596	1,138,390	36,180	10,878	90,114	23,202	72,590	158,215
Fuel oil dealers	5,762	2,186,729	48,201	273	3,591	28,621	61,579	41,699	5,391	2,039,006	47,963	273	148	16,865	31,067	60,673
Florists	41,876	2,740,897	63,524	16,969	139,562	23,886	417,386	43,019	22,818	2,424,586	44,756	9,881	107,570	18,301	383,020	171,555
Other miscellaneous retail stores	188,625	14,270,094	288,382	16,822	414,297	157,949	1,055,269	1,128,228	115,638	12,182,719	228,908	5,567	308,839	97,252	899,775	1,484,720
Finance, insurance, and real estate	1,270,410	49,574,462	1,539,618	158,294	1,086,959	1,934,150	2,602,059	16,423,266	965,867	42,189,156	1,166,027	138,312	932,667	900,617	2,127,216	19,004,971
Finance	58,948	4,500,610	47,716	2,387	62,581	431,187	123,732	668,304	45,490	2,050,899	33,157	2,110	41,877	56,182	82,475	1,011,628
Credit agencies and mortgage bankers	6,274	144,422	3,653	28	413	4,622	3,274	66,503	6,110	135,655	3,232	8	298	1,769	973	78,925
Security and commodity brokers and services	52,674	4,356,188	44,063	2,360	62,168	426,566	120,458	601,801	39,379	1,915,245	29,925	2,101	41,579	54,414	81,502	932,704
Security brokers and dealers	20,509	1,561,707	8,489	903	10,863	347,731	50,249	158,561	16,974	737,252	4,790	888	8,611	12,768	45,957	293,488
Investment advisors and services	19,200	693,408	13,251	534	32,907	25,224	50,895	167,167	13,278	520,636	4,131	365	24,549	5,347	19,611	257,339
Commodity contract brokers, exchanges, and services	12,965	2,101,073	22,323	923	18,398	53,610	19,314	276,073	9,127	657,356	21,005	849	8,419	36,299	15,934	381,877
Insurance agents and brokers	344,244	16,129,885	475,137	82,048	547,250	310,827	1,667,399	5,639,920	264,789	15,546,619	417,793	74,218	491,444	288,399	1,577,650	6,140,476

Footnotes at end of table.

Table 1.–Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, 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							
				Rent on:								Rent on:				
	Number of returns	Business receipts	Depreciation	Machinery and equipment	Other business property	Interest paid deduction 1/	Payroll 2/	Net income less deficit	Number of returns	Business receipts	Depreciation	Machinery and equipment	Other business property	Interest paid deduction 1/	Payroll 2/	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Finance, insurance, and real estate –Continued																
Real estate	867,217	28,943,968	1,016,764	73,859	477,128	1,192,136	810,928	10,115,042	655,588	24,591,637	715,077	61,984	399,345	556,035	467,091	11,852,867
Real estate property managers	32,755	1,035,250	40,879	676	30,847	65,868	44,836	299,873	26,930	729,907	21,399	585	22,472	21,971	4,657	353,383
Operators and lessors of buildings	14,906	517,865	61,778	146	5,908	133,203	40,344	58,675	8,897	326,414	20,091	40	1,897	32,059	20,576	152,795
Operators and lessors, other than buildings	10,171	706,419	77,146	305	45,654	127,417	20,028	78,473	7,255	645,544	66,684	293	44,757	112,232	15,232	100,615
Real estate agents and brokers	690,844	19,373,493	638,616	53,116	304,804	333,412	330,654	8,276,218	526,739	17,238,223	498,788	44,684	260,641	183,842	233,423	9,035,102
Title abstract companies	*1,621	*26,035	*215	*( )	*( )	*( )	*9,505	*10,492	*1,621	*26,035	*215	*( )	*( )	*( )	*9,505	*10,492
Subdividers and developers, except cemeteries	14,593	2,595,943	68,946	1,896	7,216	335,317	162,280	-21,052	4,684	1,553,716	26,793	149	1,292	121,409	31,041	458,412
Miscellaneous insurance services	16,801	399,486	6,767	( )	6,108	4,905	10,437	104,797	13,092	335,285	6,521	( )	5,385	3,840	9,147	112,668
Miscellaneous finance and real estate	85,526	4,289,478	122,417	17,720	76,591	192,014	192,843	1,307,566	66,370	3,736,513	74,588	16,231	62,901	80,682	143,509	1,629,400
Services	7,038,940	225,547,569	10,009,741	1,101,626	8,575,165	4,685,479	24,854,450	73,454,722	5,626,419	204,156,888	7,244,699	870,093	6,996,423	3,315,837	21,485,330	80,499,343
Hotels and other lodging places	53,521	3,832,741	652,412	10,653	20,910	528,118	517,216	-243,793	26,610	2,067,841	266,174	4,723	10,311	194,407	248,810	254,846
Hotels, motels, and tourist courts	27,691	2,844,848	528,984	5,441	15,074	426,412	362,250	-251,997	11,628	1,567,442	213,260	3,572	7,578	148,272	201,588	158,409
Rooming and boarding houses	18,577	779,899	81,612	324	3,112	81,408	139,033	35,681	11,344	404,427	33,142	295	2,729	35,593	46,379	94,129
Camps and camping parks	7,254	207,994	41,816	4,889	2,724	20,298	15,933	-27,478	*3,638	*95,972	*19,772	*856	*3	*10,542	*843	*2,308
Personal services	1,093,817	22,699,136	1,012,606	216,144	1,570,641	385,547	2,674,039	5,925,926	873,719	19,563,980	680,926	196,096	1,203,255	271,703	2,110,622	6,730,010
Coin-operated laundries and dry cleaning	15,710	814,940	69,693	1,899	108,005	23,785	58,546	125,081	11,605	718,958	49,776	1,897	91,329	19,312	57,636	147,288
Other cleaning services, including laundry, dry cleaning, garment, carpet and upholstery	55,476	3,029,762	109,690	66,319	341,075	47,823	676,198	494,996	44,408	2,816,290	93,133	66,055	289,837	44,668	637,711	560,652
Photographic portrait studios	63,711	1,340,605	111,809	14,540	82,344	46,225	42,868	194,450	38,620	1,252,726	81,690	12,144	69,892	42,252	42,652	288,974
Beauty shops	304,064	6,165,704	223,830	58,572	675,898	92,445	1,052,901	1,599,171	255,740	5,130,156	117,753	58,374	520,911	62,654	687,871	1,799,578
Barber shops	47,850	975,600	19,326	24,276	66,067	11,089	144,731	439,165	46,491	971,289	19,326	23,810	60,429	11,089	144,731	444,094
Funeral service and crematories	6,855	348,094	19,001	3,395	1,614	17,367	46,468	37,412	5,668	255,586	11,158	2,193	1,557	962	46,039	58,348
Miscellaneous personal services	598,151	10,024,431	459,257	47,143	295,638	146,814	652,307	3,035,651	471,187	8,418,975	308,090	31,622	169,300	90,766	493,982	3,431,077
Business services	1,773,383	47,887,734	2,176,793	214,010	1,276,677	956,080	5,053,557	11,897,975	1,417,572	42,703,758	1,502,629	170,860	1,047,036	670,819	4,427,726	13,660,106
Advertising, except direct mail	80,915	4,712,979	118,830	16,217	115,776	35,175	470,881	946,895	64,696	4,530,346	95,328	11,456	106,943	21,761	464,303	1,016,192
Consumer credit reporting and collecting services	*4,410	*87,243	*45	*522	*2,198	*4,256	*735	*40,337	*3,631	*86,528	*( )	*522	*1,745	*4,256	*735	*43,345
Janitorial and related services to buildings	329,156	4,086,582	149,478	25,127	53,920	82,678	871,491	1,163,339	295,229	3,493,868	112,005	19,718	40,254	58,316	662,113	1,309,553
Computer and data processing services	152,526	3,487,322	225,323	7,125	134,638	75,073	69,539	1,285,064	106,831	3,179,941	134,917	6,441	102,724	56,759	63,014	1,408,960
Mailing, reproduction, commercial art and photography, and stenographic services	45,179	844,776	17,421	7,618	68,731	9,662	46,531	172,155	29,650	597,646	12,176	1,534	45,742	4,358	36,832	241,351
Computer repair, maintenance, and leasing	8,771	213,857	16,376	4,080	3,483	7,974	140	113,719	7,976	204,806	9,171	4,080	3,391	5,205	140	115,926
Equipment rental and leasing, except computer and automotive	26,027	3,628,890	582,807	10,123	30,023	260,470	322,909	217,330	16,620	2,530,898	330,400	3,672	12,562	160,652	278,692	367,309
Other business services	1,126,398	30,826,085	1,066,513	143,198	867,908	480,792	3,271,332	7,959,136	892,938	28,079,725	808,632	123,436	733,674	359,511	2,921,896	9,157,470
Automobile repair and services	331,537	19,520,534	794,898	91,589	696,487	306,932	2,580,492	2,186,042	255,303	16,968,369	648,006	77,681	535,483	208,784	2,191,095	2,612,664
Automotive rentals or leasing, without drivers	10,413	801,942	45,056	4,482	37,156	16,994	33,424	71,621	7,320	778,790	36,089	4,482	33,731	7,880	33,236	91,558
Automobile parking, except valet	*958	*11,838	*1,114	*1	*5	*2,312	*1,311	*863	*955	*6,105	*486	*( )	*( )	*187	*353	*4,344
Automotive repair shops	246,675	14,935,397	535,942	76,354	538,106	196,899	2,165,986	1,692,861	193,766	13,175,754	448,091	69,445	408,978	149,822	1,852,270	2,023,336
Automotive services, except repair	73,492	3,771,357	212,785	10,752	121,220	90,727	379,772	420,696	53,262	3,007,721	163,341	3,754	92,774	50,894	305,237	493,427

Footnotes at end of table.

Table 1.–Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, 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							
				Rent on:								Rent on:				
	Number of returns	Business receipts	Depreciation	Machinery and equipment	Other business property	Interest paid deduction 1/	Payroll 2/	Net income less deficit	Number of returns	Business receipts	Depreciation	Machinery and equipment	Other business property	Interest paid deduction 1/	Payroll 2/	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services–Continued																
Miscellaneous repair services	257,168	7,743,362	268,909	28,829	248,369	118,867	610,724	1,464,862	198,272	6,902,738	203,628	22,471	218,519	83,575	454,881	1,645,827
TV and audio equipment repair	21,366	466,259	8,547	1,767	21,146	2,687	17,965	82,206	14,025	447,845	6,351	1,710	15,940	2,447	17,817	98,044
Electrical repair, except TV and audio equipment	50,971	2,041,061	61,866	1,937	73,828	16,840	196,407	397,203	40,081	1,840,505	52,464	1,733	61,055	13,509	124,946	448,923
Reupholstery and furniture repair	37,465	887,362	40,429	5,085	48,416	33,320	122,949	136,965	29,474	601,634	24,164	101	40,940	10,287	50,482	178,740
Other miscellaneous repair	147,367	4,348,681	158,066	20,040	104,980	66,020	273,403	848,488	114,692	4,012,755	120,650	18,928	100,585	57,331	261,637	920,120
Motion pictures	57,884	2,437,881	314,082	13,445	224,453	53,933	306,360	180,855	37,814	2,052,339	191,479	1,616	163,747	31,064	263,146	355,921
Motion picture and video production	27,666	425,774	42,398	10,174	20,115	4,191	21,548	40,237	20,704	337,121	15,775	1,026	9,589	84	3,711	109,923
Motion picture and tape distribution and allied services	3,827	95,950	3,832	35	1,854	989	6,824	26,722	2,200	78,888	923	35	1,710	40	6,157	36,032
Motion picture theaters	*1,803	*115,240	*14,011	*78	*4,850	*14,379	*20,966	*-32,475	*73	*5,513	*588	*( )	*30	*102	*129	*1,028
Video tape rentals	24,587	1,800,916	253,841	3,158	197,634	34,375	257,023	146,371	14,837	1,630,818	174,194	555	152,418	30,837	253,149	208,937
Amusement and recreation services, except motion pictures	527,515	8,768,888	790,800	108,843	355,551	232,183	706,222	1,557,064	308,151	7,159,645	314,599	34,031	204,031	100,965	571,455	2,826,403
Entertainers, producers, agents, and related services	280,313	4,336,882	298,822	17,385	115,877	38,678	301,831	1,263,125	171,266	3,904,883	160,226	10,874	89,775	15,881	298,231	1,701,977
Bowling centers	*707	*223,949	*24,964	*( )	*( )	*11,739	*36,226	*47,097	*707	*223,949	*24,964	*( )	*( )	*11,739	*36,226	*47,097
Professional sports and racing, including promoters and managers	74,848	1,480,808	248,178	7,789	14,754	40,492	47,629	-42,551	22,060	1,075,189	40,051	1,050	3,475	4,902	22,662	505,879
Other amusement and recreational services	149,636	1,774,984	127,493	27,522	90,841	78,447	102,032	251,926	100,928	1,419,859	46,921	22,106	59,676	32,605	65,307	477,456
Physical fitness facilities	22,011	952,266	91,342	56,148	134,078	62,828	218,504	37,467	13,190	535,766	42,436	( )	51,105	35,839	149,029	93,993
Medical and health services	698,878	56,112,820	1,918,819	211,639	2,301,442	940,907	7,128,773	24,380,606	626,582	54,407,550	1,784,068	197,483	2,182,272	887,270	6,731,444	24,692,324
Offices of physicians	184,598	23,249,479	624,202	81,732	887,565	276,158	2,519,328	12,520,863	168,001	22,907,228	603,025	80,787	866,658	272,079	2,439,841	12,595,615
Offices of dentists	97,399	13,031,712	468,029	61,354	550,707	324,740	2,427,904	4,444,902	88,946	12,744,627	430,840	61,292	518,616	321,939	2,333,716	4,502,567
Offices of osteopathic physicians	8,547	1,368,079	49,697	477	29,072	18,378	135,347	745,209	8,473	1,367,631	49,665	477	29,042	18,378	135,008	745,425
Offices of chiropractors	27,272	3,906,389	216,831	43,591	223,531	74,982	502,571	1,595,019	25,651	3,685,970	199,102	42,442	223,531	66,144	428,950	1,603,449
Offices of optometrists	20,988	2,537,145	127,944	15,718	116,880	74,091	272,399	507,315	16,039	2,179,117	99,052	4,665	86,314	57,301	226,025	540,231
Offices of podiatrists	5,422	613,802	25,487	( )	39,170	8,298	83,285	182,422	4,345	560,491	25,487	( )	32,024	8,298	83,285	213,410
Registered and practical nurses	72,054	875,670	23,473	1,449	10,556	21,656	41,135	512,651	67,529	847,623	16,838	1,311	10,556	15,327	34,906	532,852
Nursing and personal care facilities	34,164	1,994,903	117,646	786	63,551	66,085	577,884	300,514	32,353	1,834,537	114,839	610	58,714	59,708	528,083	315,467
Medical and dental laboratories	26,819	1,396,289	69,679	1,551	52,238	16,829	159,690	489,288	25,894	1,388,918	69,634	1,551	52,195	16,829	159,555	489,346
Other medical and health services	221,616	7,139,353	195,832	4,980	328,172	59,690	409,229	3,082,425	189,350	6,891,407	175,585	4,347	304,622	51,266	362,075	3,153,962
Legal services	237,560	17,659,307	477,514	48,555	861,317	305,085	2,369,963	7,809,270	197,314	16,045,221	395,601	46,890	636,592	236,676	1,961,191	8,030,538
Educational services	179,589	1,427,388	86,955	7,587	40,740	15,661	89,260	565,395	141,735	1,255,704	52,415	7,587	33,478	8,105	48,049	647,579
Child day care	441,745	3,155,952	131,902	6,082	40,518	179,023	296,912	1,068,056	399,902	2,900,617	109,929	296	35,814	143,779	234,647	1,143,091
Ministers and chaplains	249,555	3,013,704	79,719	1,484	39,332	19,615	1,478	1,916,389	216,445	2,959,341	65,687	1,484	39,331	18,586	326	1,965,051
Engineering services	78,777	2,599,287	134,227	23,659	53,343	30,240	380,483	1,097,430	65,195	2,356,712	102,706	3,991	33,411	13,519	361,942	1,173,310
Architectural services	60,679	3,141,797	96,658	11,284	92,221	43,443	678,265	964,275	48,671	3,047,425	80,611	11,284	81,958	35,709	661,050	982,654
Surveying services	20,405	541,211	30,030	4,838	4,200	3,859	100,112	222,401	18,125	530,749	25,530	4,820	978	3,859	100,112	230,638
Accounting, auditing, and bookkeeping services	271,094	7,325,411	429,627	56,073	377,022	202,942	911,891	2,923,738	233,089	7,018,514	362,316	51,499	354,286	184,591	835,748	3,027,266
Management services	82,697	2,276,741	82,641	4,985	36,859	111,783	95,875	1,086,484	68,743	1,895,289	42,629	2,456	9,431	21,404	28,166	1,236,353
Consulting services	512,036	13,016,088	473,618	12,000	218,647	221,929	293,970	7,317,687	409,763	12,288,609	368,784	4,908	146,815	178,212	227,824	8,066,003
Public relations	27,547	582,781	10,936	932	37,343	8,190	36,846	148,994	21,447	289,681	5,260	932	7,480	2,207	6,620	160,797
Counseling, except health practitioners	83,553	1,804,804	46,595	28,996	59,093	21,139	22,011	985,066	61,968	1,742,807	41,722	28,985	52,196	20,605	20,474	1,057,961
Nature of business not allocable	241,240	5,240,978	131,030	7,752	143,721	57,416	250,780	1,554,517	198,644	4,680,345	99,134	7,177	125,982	39,683	227,869	1,784,294

1/ Interest paid is the sum of mortgage interest and other interest. These items are shown separately in Table 2.
2/ Payroll is the sum of net wages paid plus cost of labor. These items are shown separately in Table 2.
( ) Amount is less than $500.
* This estimate should be used with caution because of the small number of sample returns on which it is based.
** The estimate for this cell is not shown to avoid disclosure of specific taxpayers. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 2.–Nonfarm Sole Proprietorships: Income Statement for Selected Industries
[All figures are estimates based on samples–money amounts are in thousands of dollars]

Item	All nonfarm industries	Agricultural services, forestry, and fishing					Mining			Construction				
		Total	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Special trade contractors		
												Total	Plumbing, heating, and air conditioning	Painting and paperhanging
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Businesses with and without net income														
Number of returns	14,297,558	342,300	15,903	53,448	139,653	133,296	154,900	147,515	7,385	1,757,120	377,695	1,379,425	130,837	194,401
Business receipts, total	692,810,938	14,704,382	173,593	4,223,442	4,894,936	5,412,412	6,525,670	6,213,121	312,549	100,915,543	31,742,605	69,172,937	11,177,255	6,524,742
Income from sales and operations	678,616,316	14,558,679	139,078	4,185,316	4,854,103	5,380,181	6,015,495	5,705,975	309,521	99,494,850	31,198,707	68,296,143	10,785,499	6,485,322
Other business income	14,194,623	145,704	34,514	38,126	40,832	32,232	510,175	507,146	3,029	1,420,692	543,899	876,794	391,756	39,420
Business deductions, total 1/	560,175,242	12,563,173	291,386	4,220,444	3,893,665	4,157,679	5,996,542	5,673,115	323,427	83,685,124	28,101,902	55,583,222	9,549,805	4,966,707
Cost of goods sold and operations	283,709,263	5,804,377	12,413	2,824,572	1,868,461	1,098,931	1,504,774	1,390,123	114,651	50,267,973	19,358,435	30,909,539	6,273,209	2,848,652
Inventory, beginning of year	26,435,007	198,706	*2,686	109,828	24,230	61,963	84,343	79,889	*4,454	1,239,709	574,582	665,127	217,456	55,064
Cost of labor	22,539,717	537,501	*141	*2,384	403,330	131,646	69,715	53,383	*16,332	9,005,287	2,818,677	6,186,609	1,055,998	1,169,416
Purchases	204,681,257	4,189,066	*4,384	2,730,240	763,421	691,022	818,722	784,737	33,986	17,678,961	5,890,639	11,788,322	3,183,917	693,941
Materials and supplies	29,870,475	898,749	*91	31,803	637,734	229,122	24,194	16,324	*7,870	16,544,587	7,206,495	9,338,092	1,568,664	853,691
Other costs	30,243,184	251,377	*8,509	33,841	73,543	135,485	599,632	542,272	57,360	7,233,112	3,632,086	3,601,025	452,013	159,642
Inventory, end of year	30,060,378	271,023	*3,397	83,523	33,797	150,307	91,832	86,482	*5,350	1,433,682	764,046	669,636	204,838	83,101
Advertising expenses	6,360,282	70,917	6,146	15,827	38,495	10,450	5,054	4,966	88	555,719	75,836	479,882	104,365	117,467
Bad debts from sales or services	1,109,658	12,051	*15	*221	*4,059	*7,756	21,676	21,186	*489	45,095	11,102	33,993	*14,648	*3,635
Car and truck expenses	20,789,123	487,981	5,570	77,446	251,846	153,119	101,882	94,979	6,903	3,918,895	877,197	3,041,698	431,267	336,293
Commissions	6,843,131	95,618	566	6,207	*2,493	86,353	3,243	3,029	*214	456,660	126,198	330,462	*2,253	*86,029
Depletion	697,527	3,534	*406	*9	–	*3,119	498,429	485,452	12,977	37,959	13,530	*24,429	–	*13,318
Depreciation	24,479,083	930,652	41,199	182,175	269,914	437,363	519,312	480,862	38,450	3,244,596	692,674	2,551,922	306,700	126,082
Employee benefit programs	791,918	5,231	*48	209	*393	4,581	2,115	1,998	*116	88,307	11,573	76,734	*14,177	*26,725
Insurance	12,879,020	347,761	6,148	47,840	159,504	134,269	50,285	49,337	948	2,576,647	635,829	1,940,818	311,520	208,190
Legal and professional services	5,129,384	79,689	5,911	16,032	18,774	38,973	115,808	113,919	1,889	488,789	149,568	339,221	98,487	28,426
Meals and entertainment deducted	4,121,487	46,691	211	17,394	18,396	10,690	31,549	29,171	2,378	240,845	75,732	165,114	11,903	14,134
Total meals and entertainment expenses	5,152,504	58,372	264	21,743	22,998	13,367	39,437	36,466	2,972	301,105	94,677	206,428	14,883	17,669
Mortgage interest	5,971,296	187,576	12,777	44,481	15,047	115,270	75,947	68,781	*7,166	502,923	233,205	269,718	51,071	26,291
Other interest on business indebtedness	7,308,639	177,168	8,866	27,133	75,338	65,831	252,522	240,816	11,706	884,453	353,467	530,986	86,350	31,081
Office expenses	6,224,723	95,907	591	13,963	32,086	49,268	37,121	36,355	766	455,556	111,590	343,966	60,416	49,266
Pension and profit-sharing plans	539,006	4,496	–	*129	*59	4,309	1,587	1,385	*202	18,555	10,759	7,795	*1,815	*117
Rent on machinery and equipment	2,975,857	41,201	*148	*304	17,410	23,340	45,818	42,961	*2,858	420,062	74,444	345,618	39,053	6,311
Rent on business property	17,975,775	256,361	10,187	119,518	40,993	85,664	45,104	35,757	9,347	615,453	120,785	494,668	53,250	78,652
Repairs	8,149,168	289,736	3,206	29,123	95,791	161,615	71,271	50,329	20,942	1,082,924	265,349	817,575	62,698	31,238
Net salaries and wages	45,469,088	762,324	5,849	146,079	293,235	317,162	162,720	159,574	3,147	6,677,942	1,711,609	4,966,333	566,245	212,674
Taxes paid	9,947,661	149,128	1,605	21,221	74,602	51,699	177,122	170,988	6,133	1,306,533	349,075	957,458	214,557	108,483
Travel	4,494,275	92,244	4,960	26,316	34,899	26,067	46,428	45,661	766	251,685	96,499	155,186	8,641	18,461
Utilities	13,600,896	202,047	6,366	50,990	75,653	69,039	45,779	43,676	2,103	957,150	205,365	751,785	159,474	81,481
Other business deductions	70,608,981	2,420,480	158,195	553,254	506,216	1,202,815	2,180,997	2,101,809	79,187	8,590,405	2,542,084	6,048,321	677,703	513,703
Net income less deficit 1/	132,737,680	2,147,459	-113,539	4,323	1,001,271	1,255,405	530,756	541,216	-10,460	17,230,782	3,641,067	13,589,715	1,627,451	1,558,034
Net income	152,416,377	2,761,993	44,302	249,092	1,061,240	1,407,358	1,450,253	1,421,995	28,258	18,397,830	4,128,064	14,269,766	1,710,661	1,607,512
Deficit	19,678,697	614,533	157,841	244,769	59,969	151,954	919,498	880,780	38,718	1,167,049	486,997	680,051	83,210	49,478
Businesses with net income														
Number of returns	11,017,545	259,093	3,348	25,138	124,769	105,838	96,636	94,741	1,895	1,540,101	317,921	1,222,180	117,354	184,962
Business receipts, total	600,723,578	12,111,836	98,277	2,935,595	4,133,382	4,944,583	4,755,540	4,600,145	155,395	91,923,877	27,392,699	64,531,178	10,231,716	6,383,260
Income from sales and operations	589,223,974	12,015,702	76,169	2,928,921	4,092,559	4,918,054	4,362,972	4,209,085	153,887	90,631,221	26,974,538	63,656,683	9,839,975	6,343,848
Other business income	11,499,604	96,134	*22,108	6,674	40,823	26,529	392,568	391,060	1,508	1,292,656	418,161	874,494	391,740	39,412
Business deductions, total	448,321,853	9,349,844	53,975	2,686,502	3,072,142	3,537,225	3,305,812	3,178,676	127,137	73,526,047	23,264,635	50,261,412	8,521,055	4,775,748
Cost of goods sold and operations	234,231,375	4,660,631	*4,947	2,145,802	1,532,790	977,092	1,133,387	1,060,558	72,829	44,365,360	16,187,058	28,178,302	5,449,007	2,776,885
Inventory, beginning of year	18,386,287	68,936	–	*18,314	24,230	26,393	69,666	67,958	*1,708	1,052,458	490,999	561,459	199,766	55,064
Cost of labor	19,363,645	472,939	–	*1,534	345,741	125,664	57,534	53,203	*4,331	8,227,309	2,577,157	5,650,152	791,725	1,142,089
Purchases	170,961,597	3,216,543	–	*2,125,644	501,447	589,453	787,643	780,383	*7,260	16,372,519	5,352,385	11,020,134	3,111,456	688,596
Materials and supplies	24,147,543	850,638	–	*1,863	632,136	216,639	15,230	7,459	*7,771	13,695,927	5,467,979	8,227,947	1,167,195	826,738
Other costs	22,867,413	186,154	*4,947	*16,732	63,033	101,442	281,186	227,329	*53,857	6,271,719	2,945,683	3,326,036	365,222	147,500
Inventory, end of year	21,495,109	134,580	–	*18,286	33,797	82,498	77,872	75,774	*2,099	1,254,572	647,146	607,426	186,358	83,101
Advertising expenses	4,842,361	46,584	*6	4,571	32,431	9,577	4,139	4,115	*24	471,755	61,108	410,647	70,828	117,081
Bad debts from sales or services	473,493	11,146	–	*208	*4,059	*6,879	3,508	3,479	*29	41,539	8,220	33,319	*14,443	*3,635
Car and truck expenses	16,735,211	399,332	*3,430	42,162	222,090	131,649	83,913	81,857	2,056	3,491,090	741,430	2,749,661	410,367	324,463
Commissions	5,631,503	70,398	*30	*1,840	*2,291	66,236	1,726	1,621	*106	386,229	105,641	280,588	*2,242	*86,029
Depletion	437,616	*3,128	*21	–	–	*3,107	294,373	288,638	5,735	37,324	*13,466	*23,857	–	*13,318
Depreciation	17,501,404	628,077	*4,448	60,632	210,636	352,361	194,059	189,295	4,764	2,673,168	549,653	2,123,515	297,446	99,282
Employee benefit programs	697,668	4,573	–	–	*392	*4,180	1,267	1,188	*80	78,695	8,473	70,221	*14,177	*26,725
Insurance	10,551,114	263,591	*947	21,742	127,950	112,951	37,823	37,043	780	2,336,622	546,602	1,790,021	299,857	195,307
Legal and professional services	3,796,628	51,919	*61	3,626	17,677	30,556	50,668	49,680	989	397,694	113,826	283,868	88,321	26,958
Meals and entertainment deducted	3,387,544	35,299	*24	7,329	18,155	9,790	21,420	21,353	*67	215,342	68,904	146,438	10,482	14,118
Total meals and entertainment expenses	4,234,923	44,130	*30	9,161	22,697	12,242	26,776	26,693	*84	269,218	86,138	183,080	13,106	17,649
Mortgage interest	3,781,118	139,476	*5,545	*21,214	12,051	100,666	37,348	37,279	*69	389,096	174,013	215,083	44,834	23,817
Other interest on business indebtedness	4,712,006	85,910	*167	8,312	36,930	40,502	45,317	42,777	2,540	662,079	184,142	477,937	83,554	29,764
Office expenses	5,123,145	82,671	*170	9,602	28,104	44,794	25,352	25,205	147	394,115	90,597	303,517	54,999	46,406
Pension and profit-sharing plans	525,772	4,350	–	–	*59	*4,291	912	734	*178	18,363	10,689	7,674	*1,815	*117
Rent on machinery and equipment	2,309,577	30,936	–	*174	12,451	18,311	44,396	41,612	*2,784	359,670	54,901	304,769	38,767	6,178
Rent on business property	14,021,270	202,716	*42	82,700	39,969	80,006	20,102	19,924	178	523,944	91,253	432,691	46,726	64,117
Repairs	6,101,966	231,171	*1,259	9,165	78,838	141,909	46,392	43,684	2,709	870,501	205,319	665,183	60,067	30,146
Net salaries and wages	37,319,118	513,178	*3	*37,326	189,248	286,601	119,285	116,644	*2,641	5,936,822	1,349,872	4,586,949	546,737	212,411
Taxes paid	7,789,670	111,439	*289	6,378	59,452	45,320	127,512	125,343	2,169	1,143,625	287,043	856,582	178,648	108,189
Travel	3,459,540	71,221	*164	14,964	32,291	23,802	38,640	38,142	497	208,999	77,605	131,394	5,448	17,856
Utilities	10,367,704	133,571	*1,684	16,081	53,861	61,945	34,435	33,945	489	805,169	162,182	642,987	135,580	77,485
Other business deductions	54,525,049	1,568,527	30,737	192,675	360,416	984,700	939,838	914,560	25,278	7,718,847	2,172,638	5,546,208	666,710	475,462
Net income	152,416,377	2,761,993	44,302	249,092	1,061,240	1,407,358	1,450,253	1,421,995	28,258	18,397,830	4,128,064	14,269,766	1,710,661	1,607,512

Footnotes at end of table.

Table 2.–Nonfarm Sole Proprietorships: Income Statement for Selected Industries–Continued
[All figures are estimates based on samples–money amounts are in thousands of dollars]

Item	Construction–Continued				Manufacturing					Transportation, communication, public utilities, and related services				
	Special trade contractors–Continued													
	Electrical work	Masonry, stonework, tile setting and plastering	Carpentering and flooring	Miscellaneous special trade contractors	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication services and utilities, including dumps, snowplowing, road cleaning, etc.
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Businesses with and without net income														
Number of businesses	96,107	150,879	416,077	391,124	431,130	91,415	75,006	49,229	215,480	623,046	88,009	400,437	86,251	48,349
Business receipts, total	5,493,188	10,005,416	13,952,898	22,019,439	25,400,029	5,558,727	6,332,891	3,515,399	9,993,012	30,831,223	1,833,106	22,555,062	5,235,070	1,207,986
Income from sales and operations	5,486,085	9,977,942	13,734,405	21,826,890	24,954,407	5,281,403	6,318,914	3,507,324	9,846,766	30,397,113	1,747,423	22,317,285	5,131,166	1,201,240
Other business income	7,102	27,474	218,493	192,549	445,621	277,324	13,977	8,075	146,246	434,110	85,683	237,777	103,903	6,746
Business deductions, total 1/	4,554,793	8,105,618	10,230,773	18,175,526	22,178,662	4,632,945	5,553,125	3,030,838	8,961,754	26,217,975	1,409,382	19,230,777	4,628,681	949,135
Cost of goods sold and operations	2,472,535	4,226,045	5,858,716	9,230,381	11,094,492	1,991,217	2,678,187	1,391,671	5,033,417	5,960,076	*32,931	2,904,222	2,641,074	381,850
Inventory, beginning of year	71,688	*84,365	31,539	205,014	782,524	113,710	159,030	73,076	436,707	73,147	–	61,832	*2,403	*8,912
Cost of labor	254,785	988,161	938,875	1,779,375	1,879,768	351,933	505,864	378,182	643,789	1,490,224	*1,836	938,535	*546,289	3,565
Purchases	1,454,684	1,294,076	2,243,512	2,918,192	5,354,396	1,087,794	1,056,325	732,700	2,477,577	2,267,079	*26,133	911,890	1,181,136	147,920
Materials and supplies	688,045	1,574,711	1,371,328	3,281,654	2,054,550	147,734	629,380	229,011	1,048,425	375,304	*4,700	231,446	*135,716	*3,443
Other costs	77,370	312,618	1,332,062	1,267,320	1,879,746	400,704	486,676	106,909	885,458	1,839,025	*1,981	835,655	778,937	222,452
Inventory, end of year	74,036	*27,886	58,600	221,174	856,493	110,658	159,089	128,207	458,538	84,704	*1,719	75,135	*3,408	*4,441
Advertising expenses	30,789	54,806	48,775	123,681	143,349	4,967	43,275	12,262	82,845	86,994	5,155	24,677	43,939	13,223
Bad debts from sales or services	*3,180	*268	6,702	*5,561	42,931	*415	14,471	*18,583	9,463	30,717	–	24,538	*1,437	4,742
Car and truck expenses	248,594	392,296	737,462	895,787	670,086	178,735	115,088	100,944	275,318	2,250,478	235,898	1,706,132	243,866	64,582
Commissions	*6,012	*18,704	151,444	66,019	385,482	120,483	98,468	11,826	154,705	303,609	56,150	214,432	13,607	19,420
Depletion	*695	–	–	*10,416	5,610	*4,757	*12	–	*841	28,680	*2,190	26,231	*198	*62
Depreciation	121,097	240,456	417,876	1,339,712	1,446,082	437,408	274,921	345,646	388,106	2,466,795	108,828	2,059,132	240,718	58,117
Employee benefit programs	*7,850	*11,711	*4,375	11,896	44,735	912	18,993	6,217	18,612	24,853	*30	17,990	4,330	2,502
Insurance	141,407	305,257	247,342	727,102	523,962	162,474	78,742	80,909	201,837	1,544,608	137,545	1,243,486	149,750	13,827
Legal and professional services	23,084	34,603	47,383	107,238	139,530	22,064	41,507	23,799	52,160	124,895	8,293	73,062	28,351	15,189
Meals and entertainment deducted	9,853	20,374	25,974	82,876	81,938	9,546	24,896	13,576	33,920	402,256	14,033	364,266	18,667	5,290
Total meals and entertainment expenses	12,320	25,472	32,478	103,606	102,439	11,934	31,124	16,973	42,409	502,849	17,545	455,354	23,337	6,614
Mortgage interest	11,909	15,422	57,626	107,399	160,123	34,364	76,296	*1,530	47,932	263,983	30,868	186,169	39,840	7,106
Other interest on business indebtedness	33,252	79,605	65,169	235,529	355,732	82,237	127,563	59,725	86,207	554,457	41,122	433,674	59,324	20,337
Office expenses	43,309	33,531	51,334	106,110	220,481	14,114	112,878	15,268	78,221	123,952	8,789	73,605	27,556	14,002
Pension and profit-sharing plans	*1,678	*46	*2	4,137	7,039	*1,139	*353	*83	5,464	3,074	–	2,997	*21	*56
Rent on machinery and equipment	17,654	28,421	33,591	220,588	208,187	79,608	56,411	30,242	41,926	337,943	*69,766	250,693	10,805	6,679
Rent on business property	12,103	55,409	111,145	184,109	681,441	35,561	158,573	178,639	308,669	371,232	57,133	247,142	53,167	13,790
Repairs	30,158	70,493	80,576	542,412	507,178	286,474	79,622	56,700	84,382	2,171,679	95,295	1,961,403	98,339	16,641
Net salaries and wages	816,379	1,478,394	378,622	1,514,019	2,030,248	321,861	757,954	267,736	682,697	1,437,766	73,658	1,015,565	304,069	44,474
Taxes paid	116,665	116,424	122,911	278,418	332,950	60,213	81,782	54,417	136,538	529,339	15,880	454,184	46,062	13,214
Travel	14,825	8,604	36,068	68,587	86,546	13,589	15,219	12,588	45,151	303,428	*1,264	234,597	48,508	19,060
Utilities	73,355	81,961	103,703	251,811	439,793	51,909	86,408	91,836	209,639	339,423	32,593	216,324	59,088	31,419
Other business deductions	318,412	832,788	1,643,977	2,061,739	2,570,747	718,898	611,505	256,639	983,706	6,557,737	381,960	5,496,257	495,967	183,552
Net income less deficit 1/	938,394	1,899,798	3,722,125	3,843,913	3,228,762	928,628	779,766	484,561	1,035,806	4,619,598	425,709	3,324,285	609,356	260,248
Net income	1,009,175	1,919,051	3,832,895	4,190,472	3,965,119	992,223	914,118	585,180	1,473,599	5,703,074	486,980	4,052,901	838,960	324,233
Deficit	70,781	19,254	110,770	346,559	736,357	63,594	134,352	100,618	437,793	1,083,476	61,271	728,616	229,604	63,985
Businesses with net income														
Number of businesses	75,529	140,191	380,976	323,169	315,215	75,163	50,307	38,357	151,388	491,417	68,796	315,255	65,789	41,577
Business receipts, total	4,683,001	9,856,538	13,402,969	19,973,693	21,526,335	5,304,125	4,675,617	2,742,759	8,803,834	25,263,707	1,469,826	17,904,281	4,787,255	1,102,346
Income from sales and operations	4,676,272	9,829,064	13,186,315	19,781,209	21,092,954	5,027,422	4,663,942	2,735,309	8,666,280	24,874,930	1,412,293	17,672,771	4,693,553	1,096,313
Other business income	*6,730	27,474	216,655	192,483	433,380	276,703	11,674	7,450	137,554	388,777	57,533	231,510	93,701	6,033
Business deductions, total	3,673,826	7,937,487	9,570,074	15,783,221	17,564,028	4,314,715	3,761,499	2,157,579	7,330,235	19,560,634	982,847	13,851,380	3,948,295	778,113
Cost of goods sold and operations	2,003,033	4,162,214	5,547,877	8,239,286	9,143,975	1,826,882	2,112,486	1,005,791	4,198,815	5,035,920	*6,790	2,140,800	2,519,156	369,174
Inventory, beginning of year	32,048	*84,365	16,321	173,894	519,144	106,906	122,960	28,984	260,294	23,496	–	*14,863	*1,097	*7,536
Cost of labor	207,808	973,718	922,325	1,612,486	1,635,862	343,221	466,354	258,813	567,475	1,033,908	*1,836	482,790	*546,057	3,226
Purchases	1,129,850	1,280,763	2,185,689	2,623,780	4,316,937	951,755	913,678	536,153	1,915,351	1,921,107	–	717,431	1,064,997	*138,679
Materials and supplies	642,965	1,542,659	1,165,456	2,882,933	1,809,557	146,061	584,791	163,017	915,687	310,850	*4,700	171,441	*131,478	*3,232
Other costs	23,026	308,595	1,315,279	1,166,415	1,432,819	380,423	144,444	72,424	835,528	1,771,848	*254	774,553	776,424	220,616
Inventory, end of year	32,664	*27,886	57,194	220,222	570,345	101,485	119,740	53,600	295,520	25,289	–	*20,277	*897	*4,115
Advertising expenses	24,846	54,333	44,375	99,183	104,156	4,729	30,993	10,910	57,525	64,597	2,680	16,832	37,756	7,329
Bad debts from sales or services	*3,179	*268	6,670	*5,124	29,565	*412	2,929	*18,177	8,047	11,587	–	*11,008	*570	*10
Car and truck expenses	195,556	369,322	697,656	752,297	523,464	172,079	70,066	84,975	196,345	1,669,623	111,863	1,267,628	231,738	58,394
Commissions	*2,517	*18,704	*105,231	65,865	357,312	120,314	86,747	10,511	139,740	225,068	*43,058	154,256	11,598	*16,157
Depletion	*123	–	–	*10,416	*96	*61	*2	–	*33	*17,781	*2,190	*15,394	*197	–
Depreciation	100,505	210,854	386,822	1,028,606	1,066,861	415,671	142,701	224,923	283,567	1,499,124	68,551	1,285,947	123,263	21,363
Employee benefit programs	*6,098	*11,711	*4,375	7,135	41,714	912	16,950	6,216	17,636	21,750	*30	15,117	*4,262	*2,342
Insurance	113,405	302,738	230,673	648,041	421,134	157,743	39,426	57,879	166,087	1,100,805	68,971	894,962	124,288	12,583
Legal and professional services	21,275	34,415	43,074	69,825	92,861	21,776	25,803	12,314	32,969	91,260	6,143	55,144	23,136	6,836
Meals and entertainment deducted	9,549	19,736	23,634	68,919	68,289	9,516	22,073	12,333	24,367	346,693	12,469	316,948	12,991	4,285
Total meals and entertainment expenses	11,940	24,675	29,551	86,158	85,374	11,896	27,594	15,419	30,464	433,389	15,590	396,201	16,241	5,357
Mortgage interest	6,299	14,071	46,841	79,222	78,379	22,210	26,891	*1,382	27,897	180,322	29,097	142,736	4,751	*3,738
Other interest on business indebtedness	24,454	76,359	56,765	207,041	239,739	73,423	91,713	23,559	51,043	361,808	30,168	287,377	36,140	8,122
Office expenses	40,887	32,892	47,936	80,398	153,285	13,320	73,790	10,226	55,949	99,667	8,536	54,424	24,171	12,535
Pension and profit-sharing plans	*1,678	*46	*2	4,016	6,149	*275	*353	*83	5,438	3,071	–	2,996	*19	*56
Rent on machinery and equipment	11,831	26,961	32,638	188,394	166,882	74,705	27,556	*28,401	36,220	272,714	*64,464	191,879	*10,185	6,187
Rent on business property	10,098	51,098	105,222	155,431	561,897	35,239	124,023	146,871	255,764	310,495	40,778	222,093	37,845	9,779
Repairs	22,608	69,502	70,116	412,744	433,118	268,834	65,714	39,258	59,312	1,494,825	71,390	1,332,216	77,418	13,801
Net salaries and wages	665,241	1,451,691	350,823	1,360,046	1,337,242	300,873	269,362	147,364	619,643	940,847	*72,727	613,666	232,868	21,586
Taxes paid	97,585	116,063	115,701	240,395	260,566	55,188	61,017	32,812	111,549	261,621	11,604	211,628	30,376	8,012
Travel	8,184	8,185	28,857	62,865	57,951	11,474	11,222	7,681	27,573	268,799	*1,193	204,854	44,894	17,857
Utilities	54,909	80,546	88,112	206,355	322,863	48,017	43,795	62,892	168,158	245,880	19,035	168,264	37,859	20,721
Other business deductions	249,964	825,777	1,536,677	1,791,618	2,096,529	681,060	415,887	213,020	786,561	5,036,379	311,110	4,245,211	322,813	157,246
Net income	1,009,175	1,919,051	3,832,895	4,190,472	3,965,119	992,223	914,118	585,180	1,473,599	5,703,074	486,980	4,052,901	838,960	324,233

Footnotes at end of table.

Table 2.–Nonfarm Sole Proprietorships: Income Statement for Selected Industries–Continued

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

Item	Wholesale and retail trade													
	Total	Wholesale trade			Retail trade									
						Building materials, paint, hardware, garden supply, and mobile home dealers					General merchandise stores	Food stores		
		Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fibers, chemicals, etc.	Total	Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers		Total	Grocery stores	Other food stores
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Businesses with and without net income														
Number of returns	2,438,472	328,758	218,785	109,973	2,109,713	54,198	11,839	11,433	12,163	18,764	51,404	143,489	104,444	39,046
Business receipts, total	234,071,082	36,856,645	21,425,447	15,431,198	197,214,437	6,851,474	2,474,515	648,306	2,122,886	1,605,768	3,718,966	35,484,983	28,053,890	7,431,094
Income from sales and operations	231,269,531	36,244,366	20,909,058	15,335,308	195,025,165	6,841,396	2,471,937	647,257	2,118,198	1,604,004	3,576,389	35,131,923	27,738,861	7,393,062
Other business income	2,801,551	612,280	516,389	95,891	2,189,271	10,078	2,578	*1,049	4,688	*1,763	142,577	353,061	315,029	38,031
Business deductions, total 1/	220,532,109	32,413,274	18,626,160	13,787,115	188,118,835	6,353,994	2,317,849	616,430	1,966,114	1,453,601	3,382,914	34,150,269	27,022,329	7,127,941
Cost of goods sold and operations	159,029,001	24,948,256	13,897,469	11,050,787	134,080,745	4,445,008	1,664,239	383,485	1,503,326	893,959	2,577,243	27,070,278	21,548,375	5,521,902
Inventory, beginning of year	19,938,814	1,984,725	1,598,313	386,412	17,954,089	1,056,177	146,892	*406,413	472,501	30,372	795,035	1,915,258	1,541,932	373,327
Cost of labor	3,557,859	335,284	249,470	85,814	3,222,575	231,741	*170,709	*1,313	*42,742	*16,977	*111,229	476,345	276,412	*199,934
Purchases	146,213,241	24,290,861	13,451,491	10,839,370	121,922,380	4,011,471	1,426,300	372,045	1,401,076	812,049	2,511,596	24,497,433	19,608,568	4,888,865
Materials and supplies	3,640,162	412,124	393,950	18,175	3,228,038	54,392	*6,212	*3,704	*21,883	*22,593	21,630	549,864	514,643	35,221
Other costs	7,867,037	467,709	306,250	161,459	7,399,328	155,168	52,688	*17,375	*30,864	54,242	23,648	1,653,818	1,229,516	424,302
Inventory, end of year	22,188,112	2,542,448	2,102,005	440,443	19,645,665	1,063,940	138,561	*417,365	465,739	42,275	885,893	2,022,441	1,622,695	399,746
Advertising expenses	2,402,136	145,663	113,638	32,026	2,256,473	117,568	23,682	*14,742	35,251	43,894	72,198	136,429	91,689	44,739
Bad debts from sales or services	272,612	41,193	39,049	2,145	231,419	15,745	*3,653	*2,404	*8,030	*1,658	*9,516	15,470	14,856	*615
Car and truck expenses	3,408,330	867,632	554,819	312,814	2,540,697	121,487	50,430	*10,378	19,470	41,209	54,294	163,105	100,891	62,214
Commissions	1,433,834	397,725	215,515	182,209	1,036,110	5,990	*75	*14	*1,250	*4,650	13,680	4,769	*2,820	*1,949
Depletion	19,669	6,047	5,879	*158	13,622	*20	–	–	–	*20	–	*449	*444	*6
Depreciation	4,191,257	492,783	311,975	180,808	3,698,474	135,449	58,876	*4,567	34,663	37,344	55,157	534,259	408,782	125,477
Employee benefit programs	158,288	20,369	18,077	2,291	137,919	3,019	*655	*338	*1,859	*166	*1,214	18,627	8,727	*9,900
Insurance	2,459,066	287,569	176,221	111,347	2,171,498	123,224	54,821	*21,183	25,520	21,700	33,789	267,154	182,958	84,196
Legal and professional services	839,546	115,807	60,998	54,809	723,739	23,511	9,494	*1,622	4,841	7,554	10,162	74,829	55,874	18,955
Meals and entertainment deducted	538,157	242,720	176,346	66,374	295,437	12,455	5,970	*445	*3,497	*2,543	4,097	8,947	7,205	1,743
Total meals and entertainment expenses	672,805	303,430	220,451	82,979	369,375	15,570	7,464	*557	*4,371	*3,178	5,124	11,186	9,007	2,180
Mortgage interest	1,556,236	99,264	73,587	25,677	1,456,972	42,877	*14,596	*2,099	*12,035	14,147	32,484	225,379	185,824	39,555
Other interest on business indebtedness	1,631,770	233,805	157,552	76,253	1,397,965	63,205	17,388	*3,124	14,598	28,095	20,248	179,044	138,300	40,744
Office expenses	919,884	230,302	163,153	67,149	689,582	21,267	13,667	*1,548	3,253	2,799	16,656	37,984	26,926	11,058
Pension and profit-sharing plans	57,869	19,397	3,373	16,024	38,472	*257	*27	*223	*8	–	*13	9,675	*6,935	*2,740
Rent on machinery and equipment	654,974	61,350	46,821	14,529	593,624	3,034	*93	*84	*6	*2,850	*5,748	31,882	28,087	3,795
Rent on business property	6,200,339	474,590	315,038	159,552	5,725,749	176,764	40,739	*29,829	69,618	36,778	131,170	709,135	468,542	240,594
Repairs	1,548,408	163,045	100,939	62,106	1,385,363	59,309	28,845	*4,784	13,604	12,076	25,764	194,623	150,068	44,555
Net salaries and wages	12,690,161	982,223	586,494	395,729	11,707,939	399,063	170,410	*81,256	88,844	58,553	90,971	1,537,879	1,193,871	344,008
Taxes paid	3,676,926	352,357	136,220	216,137	3,324,568	86,049	35,219	*7,017	24,047	19,765	42,807	488,573	424,738	63,835
Travel	814,393	329,803	222,945	106,858	484,591	13,842	4,584	*10	*4,737	*4,512	7,972	9,909	8,322	1,587
Utilities	4,633,076	391,595	280,764	110,831	4,241,481	128,264	23,695	*22,401	41,301	40,866	57,891	837,686	660,135	177,551
Other business deductions	11,396,177	1,509,782	969,289	540,493	9,886,396	356,585	96,689	25,078	56,357	178,461	119,841	1,594,183	1,307,959	286,224
Net income less deficit 1/	13,547,817	4,444,936	2,800,139	1,644,798	9,102,881	497,480	156,666	31,875	156,772	152,167	336,051	1,334,900	1,031,747	303,153
Net income	18,849,499	4,868,748	3,102,674	1,766,074	13,980,752	633,363	177,505	*81,441	178,295	196,122	395,722	1,638,535	1,262,120	376,415
Deficit	5,301,682	423,811	302,535	121,276	4,877,871	135,883	*20,839	*49,565	*21,523	43,955	59,671	303,635	230,373	73,263
Businesses with net income														
Number of returns	1,524,152	257,567	175,456	82,111	1,266,585	32,461	8,580	*4,100	9,039	10,742	35,031	106,601	82,398	24,203
Business receipts, total	194,115,894	32,841,703	19,012,337	13,829,366	161,274,191	5,319,350	2,040,934	*444,693	2,074,487	759,236	2,972,362	31,558,621	25,430,196	6,128,425
Income from sales and operations	191,754,172	32,327,920	18,552,307	13,775,614	159,426,252	5,310,728	2,038,968	*444,043	2,070,200	757,517	2,879,246	31,230,369	25,139,575	6,090,794
Other business income	2,361,722	513,783	460,030	53,752	1,847,939	8,622	*1,966	*650	*4,287	*1,719	93,116	328,252	290,621	37,631
Business deductions, total	175,266,423	27,972,956	15,909,663	12,063,292	147,293,467	4,685,986	1,863,429	*363,252	1,896,191	563,114	2,576,640	29,920,086	24,168,076	5,752,009
Cost of goods sold and operations	130,481,827	21,825,746	11,986,944	9,838,802	108,656,081	3,366,800	1,373,944	*197,795	1,469,248	325,812	2,013,425	23,876,913	19,249,693	4,627,220
Inventory, beginning of year	13,808,189	1,539,977	1,256,998	282,979	12,268,212	598,812	95,295	*23,887	457,804	*21,826	597,665	1,422,070	1,296,362	125,708
Cost of labor	2,672,204	265,037	188,565	76,472	2,407,168	143,306	*97,969	–	*41,260	*4,076	*73,940	408,164	276,243	*131,921
Purchases	120,759,628	21,291,659	11,660,737	9,630,922	99,467,969	3,134,902	1,238,098	*195,834	1,393,701	307,269	1,950,623	21,416,805	17,331,467	4,085,338
Materials and supplies	2,460,678	381,830	368,158	13,672	2,078,849	*26,436	*3,945	–	*21,869	*623	*2,404	518,979	512,453	*6,527
Other costs	6,633,859	402,505	254,669	147,836	6,231,353	93,715	*52,537	–	*19,248	*21,930	23,644	1,628,373	1,204,282	*424,091
Inventory, end of year	15,852,731	2,055,261	1,742,182	313,079	13,797,470	630,371	113,900	*21,926	464,634	*29,911	634,850	1,517,479	1,371,113	146,366
Advertising expenses	1,743,425	129,092	99,622	29,470	1,614,333	91,946	20,432	*8,997	34,631	27,886	35,861	122,887	88,693	34,194
Bad debts from sales or services	154,713	6,542	4,939	1,603	148,171	14,523	*3,573	*2,402	*7,468	*1,080	*9,286	14,571	13,956	*615
Car and truck expenses	2,518,375	752,369	472,474	279,895	1,766,006	67,956	23,477	*8,208	19,118	17,153	41,582	133,717	87,246	46,471
Commissions	1,002,235	316,272	186,462	129,809	685,963	*1,408	*75	*14	*1,250	*68	*12,635	4,762	*2,813	*1,949
Depletion	15,909	5,830	*5,662	*168	10,079	*20	–	–	–	*20	–	*444	*444	–
Depreciation	2,930,254	377,232	239,910	137,323	2,553,022	79,126	31,398	*3,786	32,944	10,999	26,427	462,116	369,472	92,644
Employee benefit programs	117,129	17,884	16,895	989	99,245	*2,361	*145	*338	*1,857	*20	*1,214	15,646	8,611	*7,034
Insurance	1,866,056	245,427	151,494	93,934	1,620,629	94,497	46,490	*17,299	21,077	9,632	22,473	217,105	163,854	53,250
Legal and professional services	576,552	92,507	48,372	44,135	484,045	13,654	7,432	*1,560	3,482	1,180	6,173	57,846	44,970	12,877
Meals and entertainment deducted	415,264	209,382	149,533	59,849	205,882	8,411	2,121	*253	*3,497	*2,541	2,987	8,510	6,769	1,742
Total meals and entertainment expenses	519,151	261,751	186,932	74,819	257,400	10,514	2,651	*317	*4,371	*3,176	3,735	10,640	8,462	2,179
Mortgage interest	918,156	61,719	40,991	20,728	856,437	14,833	*1,164	*1,944	*2,319	*9,407	*15,988	186,111	155,331	*30,780
Other interest on business indebtedness	1,099,356	191,219	127,827	63,392	908,137	19,753	4,593	*710	*13,179	*1,271	12,192	155,030	128,499	26,531
Office expenses	684,377	191,171	136,617	54,553	493,206	16,332	11,418	*1,496	2,927	490	8,071	32,137	23,077	9,059
Pension and profit-sharing plans	54,762	17,563	1,546	16,017	37,199	*35	*27	–	*8	–	*13	*8,887	*6,147	*2,740
Rent on machinery and equipment	419,397	44,307	30,006	14,301	375,090	*1,853	*93	*84	*6	*1,670	*4,560	27,782	24,035	*3,747
Rent on business property	4,347,044	363,075	246,554	116,521	3,983,969	143,653	40,715	*7,937	69,583	*25,418	91,441	574,902	385,188	189,713
Repairs	1,147,608	138,032	85,834	52,198	1,009,577	46,425	28,430	*3,930	11,738	*4,328	20,868	168,264	134,844	33,420
Net salaries and wages	9,895,215	863,208	523,144	340,065	9,032,006	335,621	146,192	*68,797	88,723	*31,909	82,557	1,330,824	1,087,965	242,858
Taxes paid	2,788,677	265,308	109,609	155,699	2,523,369	52,216	18,782	*5,332	21,124	6,978	38,853	449,457	395,008	54,449
Travel	583,589	254,873	173,549	81,324	328,716	10,952	*2,741	*8	*4,737	*3,465	6,100	9,776	8,189	1,587
Utilities	3,341,195	336,196	246,439	89,757	3,004,999	91,804	17,716	*13,428	36,119	22,542	40,992	689,420	556,329	133,091
Other business deductions	8,165,310	1,268,002	825,241	442,761	6,897,308	209,809	82,471	*18,934	49,158	59,246	82,938	1,372,980	1,226,941	146,039
Net income	18,849,499	4,868,748	3,102,674	1,766,074	13,980,752	633,363	177,505	*81,441	178,295	196,122	395,722	1,638,535	1,262,120	376,415

Footnotes at end of table.

Table 2.–Nonfarm Sole Proprietorships: Income Statement for Selected Industries–Continued

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

Item	Wholesale and retail trade–Continued													
	Retail trade–Continued													
	Automotive dealers and service stations					Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores and vending machines	Liquor stores	Used merchandise and antique stores	Sporting goods and bicycle stores	Sales by door-to-door, telephone, etc.
	Total	New car dealers (franchised)	Used car dealers	Gasoline service stations	Other automotive dealers									
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Businesses with and without net income														
Number of businesses	181,374	13,890	66,057	42,819	58,608	79,817	104,358	140,623	53,491	32,621	20,382	94,513	26,535	663,394
Business receipts, total	49,222,762	2,481,328	10,996,479	23,706,167	12,038,787	7,573,941	12,199,073	19,745,233	6,251,483	4,618,524	6,656,925	3,557,471	2,413,994	8,721,237
Income from sales and operations	48,958,765	2,443,397	10,961,261	23,603,086	11,951,021	7,527,121	12,016,656	19,628,473	6,206,435	4,577,780	6,621,746	3,489,112	2,280,499	8,277,491
Other business income	263,996	37,932	35,217	103,081	87,766	46,820	182,417	116,759	45,048	40,744	*35,178	68,358	133,495	443,746
Business deductions, total 1/	48,053,761	2,339,819	10,798,767	23,085,835	11,829,339	7,334,495	11,146,584	19,465,873	6,080,465	4,094,561	6,383,784	3,342,854	2,259,482	7,738,312
Cost of goods sold and operations	39,436,270	2,037,563	9,190,129	19,483,101	8,725,477	5,013,491	7,240,850	8,925,736	3,271,236	3,168,724	5,402,462	2,315,398	1,686,474	4,309,859
Inventory, beginning of year	3,441,957	46,619	1,060,567	560,758	1,774,013	1,765,608	1,407,887	236,448	163,705	478,794	541,012	1,182,495	513,493	603,951
Cost of labor	460,010	*953	118,140	152,833	188,085	104,248	501,916	616,678	*156,786	*40,836	–	*4,655	*19,484	30,145
Purchases	37,018,428	2,133,082	8,468,356	18,070,848	8,346,142	5,146,023	5,882,850	7,865,474	2,930,087	3,129,042	4,246,977	1,709,959	1,687,950	3,615,742
Materials and supplies	1,065,665	*535	335,990	636,060	93,080	23,355	220,720	162,072	40,032	*14,236	*3,096	379,819	*52,726	244,541
Other costs	1,145,300	*16,579	304,899	602,226	221,595	71,484	728,042	294,531	128,153	58,354	*1,173,032	254,086	26,635	466,789
Inventory, end of year	3,695,091	160,205	1,097,823	539,625	1,897,438	2,097,228	1,500,565	249,468	147,527	552,537	561,656	1,215,615	613,815	651,309
Advertising expenses	275,066	8,554	37,369	53,451	175,692	128,474	339,801	392,314	109,511	22,973	20,213	38,964	23,578	102,019
Bad debts from sales or services	54,677	72	11,970	15,456	27,179	8,077	9,550	14,170	*5,670	*6,429	*6,424	*1,626	*841	17,778
Car and truck expenses	285,277	10,601	79,132	62,011	133,533	78,358	261,065	120,180	31,649	38,376	31,348	94,489	25,390	726,997
Commissions	196,288	*29,472	106,660	*31,596	28,561	*33,201	112,979	*7,573	*7,290	15,366	–	9,045	*3,782	463,897
Depletion	*2,822	*8	*2,456	*356	*1	*305	*144	*859	*1,386	*4	*( )	*11	–	*887
Depreciation	533,487	4,171	65,591	243,988	219,737	103,093	251,933	715,147	208,761	128,573	82,113	79,272	42,969	163,317
Employee benefit programs	46,220	957	*166	21,842	23,255	10,554	5,603	6,928	*9,157	*643	*715	*58	*2	*4,595
Insurance	522,264	11,839	124,055	195,018	191,351	69,641	181,980	349,488	130,667	40,623	41,422	30,288	22,671	63,605
Legal and professional services	142,734	2,401	32,132	51,854	56,346	34,212	29,790	122,537	47,219	16,090	16,088	11,101	8,639	57,468
Meals and entertainment deducted	32,176	560	8,539	5,172	17,905	13,758	36,597	10,619	*372	5,945	*4,417	9,978	4,560	79,084
Total meals and entertainment expenses	40,226	700	10,676	6,467	22,383	17,202	45,754	13,277	*465	7,432	*5,522	12,475	5,701	98,883
Mortgage interest	368,279	*4,380	62,902	126,261	174,736	86,392	76,164	260,266	94,240	24,665	*56,146	9,146	*6,549	27,898
Other interest on business indebtedness	314,506	19,341	101,264	58,663	135,237	70,346	75,882	214,134	65,398	14,476	20,782	35,181	32,458	71,567
Office expenses	91,875	2,232	21,283	27,013	41,348	40,264	61,728	58,655	13,424	13,585	14,143	18,159	5,692	109,277
Pension and profit-sharing plans	7,464	*150	*23	*7,136	*155	*1,907	*4,092	1,037	*242	*137	*559	*60	*478	*1,178
Rent on machinery and equipment	60,767	*2,272	*8,190	20,718	29,587	7,841	103,903	185,376	30,940	*13,360	*4,142	12,515	*4,394	26,920
Rent on business property	667,028	1,596	147,836	359,182	158,414	523,095	464,183	1,234,972	218,422	61,279	93,441	192,533	34,665	84,551
Repairs	330,438	10,147	123,611	98,657	98,023	29,352	62,170	269,656	96,955	28,091	25,885	21,234	7,012	34,086
Net salaries and wages	2,015,209	44,016	82,746	1,161,354	727,093	392,969	653,928	3,365,548	731,586	257,179	215,641	121,204	155,188	79,633
Taxes paid	720,170	71,529	83,425	348,633	216,583	143,999	297,295	637,327	230,354	39,481	63,104	48,297	32,452	64,709
Travel	31,598	2,192	10,981	4,063	14,362	53,264	58,349	22,946	*919	9,343	*2,445	27,907	9,370	116,291
Utilities	545,688	6,825	105,648	233,719	199,496	131,464	255,848	993,130	262,069	53,294	105,789	64,247	31,770	146,144
Other business deductions	1,373,458	68,944	392,658	476,590	435,266	360,415	562,749	1,557,264	512,995	135,922	176,526	202,142	120,548	984,549
Net income less deficit 1/	1,169,212	141,509	197,752	620,332	209,619	239,455	1,052,489	279,364	171,018	523,963	273,141	214,701	154,512	982,945
Net income	1,918,567	211,702	442,707	740,363	523,795	616,203	1,320,565	1,204,409	405,473	568,406	293,397	356,182	202,979	1,539,062
Deficit	749,355	70,193	244,955	120,031	314,177	376,747	268,075	925,045	234,455	44,443	*20,256	141,481	48,467	556,117
Businesses with net income														
Number of businesses	123,615	10,558	43,984	30,571	38,502	41,275	80,027	78,470	26,565	18,242	17,571	44,933	14,026	387,344
Business receipts, total	39,375,437	2,314,963	9,517,155	19,593,071	7,950,248	4,944,394	10,310,072	13,955,880	4,020,610	4,558,930	6,407,697	2,936,020	2,292,998	6,892,647
Income from sales and operations	39,170,416	2,282,564	9,493,672	19,511,302	7,882,878	4,907,645	10,135,452	13,883,964	3,986,591	4,520,165	6,373,439	2,875,995	2,163,625	6,502,211
Other business income	205,021	32,399	23,483	81,769	67,370	36,749	174,621	71,915	34,019	38,764	*34,258	60,025	*129,373	390,436
Business deductions, total	37,456,870	2,103,261	9,074,448	18,852,708	7,426,453	4,328,200	8,989,508	12,751,471	3,615,137	3,990,523	6,114,300	2,579,838	2,090,019	5,353,605
Cost of goods sold and operations	31,473,984	1,892,197	7,898,544	15,919,769	5,763,475	3,043,612	5,793,291	5,924,444	1,927,771	3,134,923	5,200,118	1,878,660	1,567,634	3,340,326
Inventory, beginning of year	2,207,466	*22,431	814,107	461,159	909,770	802,746	1,088,233	143,268	77,700	476,463	524,879	819,906	347,272	302,896
Cost of labor	379,604	*244	102,704	90,433	186,223	*82,335	410,004	353,606	*146,660	*40,687	–	*2,558	*17,850	13,229
Purchases	30,035,303	1,909,021	7,457,477	15,194,213	5,474,591	3,173,956	5,051,481	5,338,734	1,699,685	3,103,106	4,039,474	1,282,738	1,638,090	2,850,965
Materials and supplies	404,926	*438	268,816	59,789	75,884	*7,755	198,787	114,039	*33,059	*880	*2,099	371,487	*3,032	109,224
Other costs	989,766	*16,392	184,543	590,734	198,097	54,972	219,282	123,527	*46,965	*56,233	*1,173,002	266,105	*25,587	418,427
Inventory, end of year	2,543,080	56,329	929,102	476,559	1,081,090	1,078,152	1,174,497	148,731	76,299	542,447	539,336	844,134	444,197	354,415
Advertising expenses	171,317	5,331	31,141	41,988	92,858	60,441	289,081	266,714	63,797	21,576	18,375	30,429	21,325	61,743
Bad debts from sales or services	44,771	*19	*4,977	13,472	26,304	*4,520	4,818	13,758	*4,931	*6,420	*6,424	*1	*841	6,089
Car and truck expenses	201,944	7,634	61,317	55,374	77,820	43,660	217,858	77,820	21,174	30,675	26,100	55,725	15,660	466,935
Commissions	164,716	*28,738	91,906	*20,116	23,957	*27,832	73,555	*2,147	*7,290	12,699	–	8,756	*3,782	238,726
Depletion	*2,436	*8	*2,384	*44	–	*198	*137	*195	*1,386	–	–	*3	–	*1
Depreciation	344,059	1,942	46,134	178,476	117,507	51,031	218,841	428,861	132,653	108,389	72,231	46,635	28,056	73,809
Employee benefit programs	17,230	*398	*101	*11,684	5,047	*10,493	5,576	5,792	*7,183	*622	*715	*53	*2	*4,563
Insurance	380,732	9,429	89,558	168,727	113,018	35,277	162,326	236,138	88,710	39,247	39,947	23,200	21,644	42,523
Legal and professional services	77,944	1,223	11,064	40,976	24,681	15,891	21,599	80,479	31,196	15,165	14,796	7,986	7,844	31,984
Meals and entertainment deducted	20,014	422	3,941	1,768	13,883	7,294	30,041	8,501	*319	*5,335	*4,406	7,002	*3,445	44,464
Total meals and entertainment expenses	25,022	527	4,929	2,211	17,355	9,119	37,557	10,628	*399	*6,669	*5,508	8,754	*4,307	55,595
Mortgage interest	203,959	*4,301	40,068	88,016	71,574	10,493	59,064	136,762	41,753	*24,055	*53,150	*5,732	*4,223	15,913
Other interest on business indebtedness	184,517	8,834	80,041	48,448	47,194	27,703	65,598	144,282	36,068	13,555	*15,380	12,255	*30,287	46,936
Office expenses	68,629	1,903	14,735	22,257	29,734	25,104	47,302	44,708	7,728	12,954	13,554	12,714	5,131	63,828
Pension and profit-sharing plans	7,456	*148	*18	*7,134	*155	*1,898	*4,092	1,036	–	*137	*559	*60	*478	*1,178
Rent on machinery and equipment	52,895	*2,272	*4,588	18,610	27,425	*3,780	33,736	123,847	*16,960	*13,360	*4,142	11,412	*4,111	25,728
Rent on business property	526,217	*533	113,140	304,356	108,188	281,743	387,667	786,438	105,519	57,997	88,241	132,277	*30,922	44,494
Repairs	238,926	6,828	107,037	84,632	40,429	18,482	44,857	182,126	54,752	27,333	23,146	11,829	*6,584	18,337
Net salaries and wages	1,475,740	34,276	50,658	1,011,876	378,930	240,028	554,709	2,262,023	495,955	254,958	212,214	100,069	*153,499	33,517
Taxes paid	527,268	69,951	68,378	278,859	110,080	81,310	257,140	410,236	142,571	37,194	61,735	32,342	31,233	37,823
Travel	20,257	1,683	6,898	2,739	8,937	24,728	50,584	18,724	*908	*3,879	*2,378	13,763	6,941	76,186
Utilities	380,160	5,594	64,960	185,173	124,412	66,778	205,986	615,079	145,477	48,150	96,420	41,283	28,371	90,262
Other business deductions	871,697	19,597	282,840	348,216	221,044	245,904	461,850	981,360	281,036	121,900	160,272	147,652	98,006	588,242
Net income	1,918,567	211,702	442,707	740,363	523,795	616,203	1,320,565	1,204,409	405,473	568,406	293,397	356,182	202,979	1,539,062

Footnotes at end of table.

Table 2.–Nonfarm Sole Proprietorships: Income Statement for Selected Industries–Continued

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

Item	Wholesale and retail trade–Cont'd		Finance, Insurance, and real estate											Services
	Retail trade–Continued			Finance				Real estate						
	Gift, novelty, and souvenir shops	Other retail stores	Total	Total	Credit agencies and mortgage bankers	Security, commodity brokers and services	Insurance agents and brokers	Total	Operators and lessors of buildings	Operators and lessors, other than buildings	Real estate agents and brokers	Subdividers and developers, except cemeteries	Other real estate	Total
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Businesses with and without net income														
Number of returns	54,338	409,175	1,270,410	58,948	6,274	52,674	344,244	867,217	14,906	10,171	690,844	14,593	136,704	7,038,940
Business receipts, total	1,758,018	28,440,354	49,574,462	4,500,610	144,422	4,356,188	16,129,885	28,943,968	517,865	706,419	19,373,493	2,595,943	5,750,248	225,547,569
Income from sales and operations	1,734,907	28,156,472	46,468,637	4,025,081	126,899	3,898,182	15,569,757	26,873,799	456,944	689,947	17,852,008	2,460,852	5,414,048	220,548,556
Other business income	23,112	283,882	3,105,826	475,528	17,523	458,006	560,128	2,070,169	60,921	16,472	1,521,485	135,091	336,200	4,999,013
Business deductions, total 1/	1,773,124	26,558,364	33,179,185	3,832,433	77,919	3,754,514	10,490,143	18,856,609	470,814	631,527	11,102,053	2,623,682	4,028,533	152,133,996
Cost of goods sold and operations	869,811	18,347,905	8,395,956	2,221,279	*26,739	2,194,540	1,040,680	5,133,997	31,407	90,868	2,264,689	1,425,955	1,321,077	39,649,256
Inventory, beginning of year	365,187	3,487,082	1,388,384	61,228	–	61,228	62,229	1,264,927	*6,915	23,331	235,473	779,510	219,698	2,308,540
Cost of labor	*1,623	466,876	294,437	2,418	–	2,418	*173,103	118,916	*7,814	*114	48,875	39,055	23,058	5,647,658
Purchases	942,029	16,727,320	3,039,811	775,046	–	775,046	97,203	2,167,562	17,140	80,616	801,165	368,318	900,323	23,509,382
Materials and supplies	4,654	391,236	277,651	632	–	632	8,774	268,245	*213	*8,637	111,628	113,675	34,093	5,976,396
Other costs	6,485	1,213,804	4,576,867	1,421,746	*26,739	1,395,007	729,689	2,425,433	6,990	*4,040	1,231,607	633,166	549,630	5,766,909
Inventory, end of year	450,167	3,938,412	1,181,194	39,791	–	39,791	30,317	1,111,085	*7,665	25,869	164,058	507,768	405,725	3,559,630
Advertising expenses	39,131	438,234	964,860	21,653	4,686	16,967	319,070	894,137	5,114	5,434	536,165	15,915	61,510	2,092,338
Bad debts from sales or services	*47,247	18,199	252,222	13,559	8,668	4,890	51,452	187,212	*1,598	2,958	24,950	133,669	24,036	366,128
Car and truck expenses	33,050	475,633	2,602,540	69,128	8,769	60,359	827,752	1,705,660	15,453	13,023	1,424,332	15,383	237,469	7,183,486
Commissions	13,004	149,244	2,475,813	77,555	*388	77,168	1,232,589	1,165,668	2,750	11,187	895,964	21,519	234,238	1,659,089
Depletion	*103	6,631	39,115	1,123	*5	1,118	5,151	32,841	*67	*46	21,447	570	10,711	63,972
Depreciation	65,336	599,606	1,539,618	47,716	3,653	44,063	475,137	1,016,764	61,778	77,146	638,616	68,946	170,278	10,009,741
Employee benefit programs	*( )	30,583	88,189	2,962	*42	2,920	63,558	21,669	354	*144	8,734	2,151	10,286	377,674
Insurance	23,020	271,661	566,775	11,008	195	10,812	244,823	310,944	14,211	26,119	196,060	18,773	55,781	4,753,904
Legal and professional services	14,933	114,425	583,730	53,340	2,003	51,337	110,977	419,413	9,483	7,120	243,838	52,032	106,940	2,729,856
Meals and entertainment deducted	5,720	66,710	995,199	36,177	2,307	33,870	489,730	469,292	2,202	*1,051	388,065	8,263	69,711	1,753,411
Total meals and entertainment expenses	7,152	83,406	1,244,118	45,225	2,885	42,340	612,195	586,698	2,753	1,313	485,151	10,330	87,151	2,192,074
Mortgage interest	19,486	126,999	906,430	17,421	*525	16,896	140,125	748,884	118,971	101,101	188,617	225,016	115,178	2,286,557
Other interest on business indebtedness	25,507	195,250	1,027,720	413,766	4,097	409,670	170,702	443,252	14,232	26,316	144,794	110,301	147,609	2,398,922
Office expenses	13,151	173,692	905,587	38,599	1,412	37,186	349,797	517,191	4,565	2,662	386,933	13,326	109,706	3,437,302
Pension and profit-sharing plans	*22	11,350	34,253	502	*1	501	9,879	23,872	*195	*11	6,093	1,890	15,683	410,966
Rent on machinery and equipment	38,148	62,654	158,294	2,387	*28	2,360	82,048	73,859	146	*305	53,116	1,896	18,396	1,101,626
Rent on business property	191,420	943,090	1,086,959	62,581	413	62,168	547,250	477,128	5,908	45,654	304,804	7,216	113,546	8,575,165
Repairs	25,654	175,134	312,036	3,459	*50	3,409	90,301	218,276	14,654	30,042	98,819	36,652	38,109	2,114,498
Net salaries and wages	106,183	1,585,757	2,307,622	121,314	3,274	118,040	1,494,296	692,012	32,530	19,914	281,779	123,226	234,563	19,206,792
Taxes paid	35,926	394,026	435,609	10,802	208	10,594	151,697	273,110	26,509	27,330	98,442	57,456	63,373	3,288,824
Travel	15,540	104,897	480,713	19,368	762	18,606	213,567	247,778	2,556	2,439	170,514	9,961	62,308	2,362,868
Utilities	42,694	585,503	1,151,353	34,103	1,192	32,912	519,702	597,548	15,081	113,153	310,221	32,125	126,968	5,746,059
Other business deductions	148,038	1,681,180	5,868,593	552,631	8,503	544,128	1,859,860	3,456,103	91,042	27,503	2,415,059	241,441	681,057	30,565,562
Net income less deficit 1/	-15,106	1,888,755	16,423,266	668,304	66,503	601,801	5,639,920	10,115,042	58,675	78,473	8,276,218	-21,052	1,722,728	73,454,722
Net income	156,215	2,729,673	19,004,971	1,011,628	78,925	932,704	6,140,476	11,852,867	152,795	100,615	9,035,102	458,412	2,105,943	80,499,343
Deficit	173,321	840,918	2,581,705	343,324	12,421	330,903	500,556	1,737,825	94,120	22,142	758,884	479,464	383,215	7,044,621
Businesses with net income														
Number of returns	26,596	233,630	965,867	45,490	6,110	39,379	264,789	655,588	8,897	7,255	526,739	4,684	108,014	5,626,419
Business receipts, total	1,138,390	24,590,783	42,189,156	2,050,899	135,655	1,915,245	15,546,619	24,591,637	326,414	645,544	17,238,223	1,553,716	4,827,740	204,156,888
Income from sales and operations	1,115,679	24,370,726	40,534,829	1,926,755	118,423	1,808,333	15,098,729	23,509,345	277,791	640,028	16,504,684	1,457,665	4,629,176	199,604,439
Other business income	*22,711	220,057	1,654,326	124,144	17,232	106,912	447,890	1,082,292	48,623	*5,516	733,539	96,050	198,564	4,552,449
Business deductions, total	980,175	21,861,110	23,184,724	1,039,364	56,730	982,654	9,406,288	12,739,051	173,658	544,999	8,203,152	1,095,305	2,721,938	123,668,289
Cost of goods sold and operations	541,897	15,552,283	4,379,608	279,194	*26,739	252,455	1,004,356	3,096,058	8,326	*73,752	1,284,168	706,548	1,023,264	33,439,914
Inventory, beginning of year	219,631	2,639,203	681,286	*23,396	–	*23,396	62,227	595,663	*3,363	*405	186,849	221,173	183,872	1,762,440
Cost of labor	*37	335,189	236,032	*163	–	*163	*170,347	65,522	–	*1	48,063	1,299	16,160	4,973,076
Purchases	578,171	14,173,936	1,777,381	235,615	–	235,615	94,166	1,447,600	*2,122	*66,622	627,143	267,834	483,880	20,718,994
Materials and supplies	*1,990	283,748	224,236	*444	–	*444	6,412	217,380	*45	*6,967	102,950	73,911	33,507	4,718,934
Other costs	*3,640	1,128,116	1,888,677	51,067	*26,739	24,328	701,520	1,136,090	5,932	*282	418,151	304,661	407,063	4,249,374
Inventory, end of year	261,573	3,007,910	428,004	31,491	–	31,491	30,317	366,196	*3,136	*525	98,986	162,330	101,217	2,982,904
Advertising expenses	14,928	343,911	825,400	14,242	*3,993	10,249	295,338	515,820	716	3,800	454,209	5,304	51,791	1,550,832
Bad debts from sales or services	*1,113	16,103	66,676	2,032	*440	*1,592	46,553	18,091	*293	*1	14,642	*1,349	1,806	151,341
Car and truck expenses	14,812	350,587	2,117,485	49,954	8,484	41,469	694,812	1,372,719	10,677	9,166	1,151,526	5,874	195,477	5,804,335
Commissions	*11,787	115,868	2,265,946	68,572	*311	68,260	1,174,980	1,022,395	1,506	*9,276	821,882	7,753	181,977	1,296,416
Depletion	–	5,260	25,823	835	*4	*831	4,830	20,158	*67	*46	8,905	535	10,606	42,628
Depreciation	36,180	444,608	1,166,027	33,157	3,232	29,925	417,793	715,077	20,091	66,684	498,788	26,793	102,722	7,244,699
Employee benefit programs	*( )	27,794	81,703	2,864	*3	2,861	61,823	17,016	*191	*16	7,218	145	9,446	348,402
Insurance	10,675	206,135	468,414	7,692	99	7,594	222,040	238,682	6,481	22,338	162,979	10,936	35,948	4,008,636
Legal and professional services	9,959	91,528	394,992	30,720	1,390	29,330	92,595	271,677	4,216	5,385	172,565	17,656	71,855	2,116,040
Meals and entertainment deducted	3,903	51,249	856,943	24,361	2,189	22,171	427,917	404,666	1,643	815	348,768	1,922	51,519	1,401,454
Total meals and entertainment expenses	4,879	64,074	1,071,273	30,454	2,737	27,717	534,920	505,899	2,054	1,018	436,018	2,403	64,408	1,752,059
Mortgage interest	*1,593	82,809	464,357	13,612	*525	13,087	126,011	324,734	26,868	87,839	85,422	81,390	43,215	1,549,596
Other interest on business indebtedness	*21,609	122,974	436,260	42,570	1,243	41,327	162,389	231,301	5,190	*24,393	98,419	40,020	63,278	1,766,242
Office expenses	4,486	130,529	736,766	30,101	1,317	28,784	289,361	417,304	2,305	1,683	317,094	4,189	92,033	2,924,491
Pension and profit-sharing plans	*22	11,349	29,646	433	*1	432	7,957	21,256	*179	–	4,206	1,260	*15,611	407,482
Rent on machinery and equipment	*10,878	40,044	138,312	2,110	*8	2,101	74,218	61,984	*40	*293	44,684	149	16,817	870,093
Rent on business property	90,114	642,345	932,667	41,877	*298	41,579	491,444	399,345	1,897	*44,757	260,641	1,292	90,758	6,996,423
Repairs	15,055	130,592	232,272	2,445	*14	2,431	68,496	161,331	9,849	27,250	77,388	21,584	25,260	1,595,733
Net salaries and wages	72,553	1,427,740	1,891,184	82,312	*973	81,339	1,407,303	401,569	20,576	15,231	185,360	29,742	150,659	16,512,254
Taxes paid	28,932	335,059	321,245	7,103	*90	7,014	147,349	166,792	8,730	24,546	61,406	30,461	41,649	2,733,157
Travel	8,160	75,379	384,263	14,557	696	13,861	167,529	202,176	2,166	2,124	149,206	3,625	45,056	1,794,085
Utilities	19,381	445,436	984,555	28,464	1,008	27,457	465,986	490,105	6,122	110,170	261,070	17,421	95,322	4,420,345
Other business deductions	62,137	1,211,526	3,984,180	260,177	3,672	256,505	1,555,207	2,168,796	35,528	15,435	1,732,606	79,357	305,870	24,693,689
Net income	158,215	2,729,673	19,004,971	1,011,628	78,925	932,704	6,140,476	11,852,867	152,795	100,615	9,035,102	458,412	2,105,943	80,499,343

Footnotes at end of table.

Table 2.–Nonfarm Sole Proprietorships: Income Statement for Selected Industries–Continued

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

Item	Services–Continued													
	Hotels and other lodging places			Personal services							Business services			
	Total	Hotels, motels, and tourist courts	Other lodging services	Total	Coin-operated laundry and dry cleaning	Other cleaning, including laundry, dry cleaning, etc.	Photo-graphic portrait studios	Beauty shops	Barber shops	Other personal services	Total	Advertising, except direct mail	Janitorial and related services to buildings	Other business services
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Businesses with and without net income														
Number of businesses	53,521	27,691	25,831	1,093,817	15,710	55,476	63,711	304,064	47,850	607,006	1,773,383	80,915	329,156	1,363,312
Business receipts, total	3,832,741	2,844,848	987,893	22,699,136	814,940	3,029,762	1,340,605	6,165,704	975,600	10,372,525	47,887,734	4,712,979	4,086,582	39,088,173
Income from sales and operations	3,765,353	2,779,448	985,904	22,299,265	814,099	2,991,667	1,300,264	6,072,853	974,065	10,146,317	46,846,936	4,699,655	4,052,834	38,094,448
Other business income	67,389	65,400	*1,989	399,871	*841	38,095	40,341	92,851	*1,534	226,208	1,040,797	13,324	33,749	993,725
Business deductions, total 1/	4,088,948	3,109,246	979,702	16,774,144	689,877	2,534,766	1,146,155	4,566,534	536,435	7,300,377	36,001,554	3,766,084	2,923,243	29,312,227
Cost of goods sold and operations	355,209	285,229	*69,980	4,460,036	46,942	592,959	231,695	1,097,169	14,460	2,476,812	14,038,763	1,986,267	593,623	11,458,873
Inventory, beginning of year	21,265	20,312	*954	330,471	*343	*5,094	*16,004	72,025	*272	236,733	451,386	*6,126	*4,577	440,683
Cost of labor	58,059	25,008	*33,051	818,757	–	*289,538	*2,472	326,684	–	200,064	2,210,381	316,246	385,207	1,508,928
Purchases	232,987	209,831	*23,157	1,912,284	*26,001	*73,758	38,881	410,438	*5,742	1,357,463	9,055,722	1,261,186	45,227	7,749,308
Materials and supplies	21,248	7,576	*13,672	1,025,092	*1,194	122,433	161,155	288,972	*6,735	444,602	1,587,632	47,963	127,085	1,412,584
Other costs	40,345	40,146	*199	657,137	*19,820	104,354	*30,456	77,998	*3,621	420,887	2,264,492	359,786	56,724	1,847,981
Inventory, end of year	18,696	17,644	*1,052	283,704	*416	*2,219	*17,273	78,948	*1,910	182,937	1,530,851	*5,041	*25,198	1,500,612
Advertising expenses	83,421	78,536	4,885	268,114	6,928	24,762	30,559	88,755	9,335	107,775	549,349	132,456	69,286	347,607
Bad debts from sales or services	14,830	1,612	*13,218	14,589	*26	*954	*3,122	1,325	*27	9,135	147,630	*1,955	*3,678	141,997
Car and truck expenses	59,038	29,100	29,939	822,621	13,353	76,961	67,182	91,554	12,131	561,440	2,112,836	152,950	394,371	1,565,515
Commissions	10,594	8,825	*1,769	295,286	*258	*28,843	33,593	99,400	*31,269	101,922	610,678	69,434	17,394	523,850
Depletion	*2,135	*2,135	–	3,202	–	–	*70	*2,195	–	936	9,340	*113	*1,406	7,821
Depreciation	652,412	528,984	123,428	1,012,606	69,693	109,690	111,809	223,830	19,326	478,258	2,176,793	118,830	149,478	1,908,485
Employee benefit programs	8,789	5,448	*3,341	13,402	*()	*299	*89	*5,845	*2,930	4,239	71,497	3,782	*1,683	66,032
Insurance	126,767	96,560	30,207	379,143	21,437	80,490	15,275	72,684	11,113	178,144	759,547	43,498	119,247	596,802
Legal and professional services	48,328	30,433	17,895	204,524	3,585	18,082	12,028	49,427	6,635	114,767	413,313	24,634	27,475	361,204
Meals and entertainment deducted	5,223	2,610	2,613	139,347	*118	3,054	11,277	11,457	*1,656	111,784	429,180	72,949	13,061	343,170
Total meals and entertainment expenses	6,532	3,265	3,267	174,218	*148	3,820	14,098	14,328	*2,072	139,752	536,553	91,194	16,329	429,029
Mortgage interest	401,807	320,467	81,340	197,908	18,214	*13,427	*32,758	46,654	*9,319	77,536	348,606	20,888	11,672	316,047
Other interest on business indebtedness	126,311	105,945	20,366	187,638	5,570	34,396	13,466	45,791	*1,770	86,644	607,474	14,287	71,006	522,180
Office expenses	19,150	12,637	6,512	233,470	4,233	20,324	21,789	57,526	2,155	127,443	579,085	81,577	60,239	437,269
Pension and profit-sharing plans	1,033	1,033	–	9,369	–	–	*3	–	–	9,366	44,390	*5,522	*351	38,516
Rent on machinery and equipment	10,653	5,441	*5,213	216,144	*1,899	66,319	*14,540	58,572	*24,276	50,538	214,010	18,217	25,127	172,666
Rent on business property	20,910	15,074	*5,836	1,570,641	108,005	341,075	82,344	675,898	66,067	297,252	1,276,677	115,778	53,920	1,106,981
Repairs	193,834	164,988	28,846	331,123	28,395	60,564	11,433	67,517	5,451	157,763	433,220	10,720	31,932	390,568
Net salaries and wages	459,156	337,242	121,915	1,855,283	*58,546	386,661	40,416	726,217	*144,731	498,712	2,843,177	154,635	486,284	2,202,258
Taxes paid	201,389	159,979	41,409	295,804	14,837	50,692	23,924	115,091	13,013	78,247	573,436	39,548	81,179	452,709
Travel	12,876	7,089	5,788	169,752	*16	1,122	35,442	14,652	*1,127	117,395	490,148	44,088	15,173	430,887
Utilities	473,888	357,761	116,127	995,811	184,765	177,148	37,657	303,311	44,512	248,418	910,225	81,211	65,203	763,811
Other business deductions	801,192	552,118	249,074	3,098,332	103,056	446,946	315,684	711,664	115,130	1,405,851	6,362,182	574,745	630,455	5,156,981
Net income less deficit 1/	-243,793	-251,997	8,204	5,925,926	125,081	494,996	194,450	1,599,171	439,165	3,073,063	11,897,975	946,895	1,163,339	9,787,741
Net income	254,846	158,409	96,437	6,730,010	147,288	560,652	288,974	1,799,578	444,094	3,489,424	13,660,106	1,016,192	1,309,553	11,334,360
Deficit	498,640	410,406	88,233	804,084	22,207	65,656	94,524	200,407	*4,928	416,361	1,762,131	69,297	146,214	1,546,620
Businesses with net income														
Number of businesses	26,610	11,628	14,982	873,719	11,605	44,408	38,620	255,740	46,491	476,855	1,417,572	64,696	295,229	1,057,646
Business receipts, total	2,067,841	1,567,442	500,399	19,563,980	718,958	2,816,290	1,252,726	5,130,156	971,289	8,674,561	42,703,758	4,530,346	3,493,868	34,679,544
Income from sales and operations	2,024,402	1,525,808	498,595	19,202,447	718,119	2,779,131	1,216,647	5,047,205	969,755	8,471,591	41,691,597	4,517,161	3,460,167	33,714,269
Other business income	43,439	41,635	*1,804	361,532	*839	*37,159	36,079	82,951	*1,534	202,971	1,012,162	13,185	33,701	965,275
Business deductions, total	1,813,222	1,409,260	403,962	12,833,982	571,669	2,255,638	963,752	3,330,578	527,196	5,185,149	29,051,091	3,514,154	2,184,314	23,352,623
Cost of goods sold and operations	159,310	156,477	*2,832	3,437,266	*28,322	582,435	185,029	791,525	14,460	1,835,494	11,924,488	1,949,267	466,842	9,508,380
Inventory, beginning of year	14,848	14,848	–	219,641	–	*4,945	*1,644	38,718	*272	174,063	312,759	*3,148	*4,168	305,443
Cost of labor	*1,344	*1,344	–	633,112	–	*288,570	*2,472	*206,040	–	136,030	2,102,913	315,755	314,116	1,473,043
Purchases	142,458	139,626	*2,832	1,536,931	*7,500	*70,862	*11,604	270,262	*5,742	1,170,961	8,161,598	1,233,395	45,227	6,882,976
Materials and supplies	*616	*616	–	664,600	*1,194	116,012	142,208	245,684	*6,735	152,766	1,267,155	45,804	103,348	1,118,003
Other costs	*12,741	*12,741	–	532,529	*19,629	104,001	*29,932	77,948	*3,621	297,398	1,475,384	355,027	*24,861	1,095,496
Inventory, end of year	12,697	12,697	–	149,547	–	*1,956	*2,831	47,126	*1,910	95,724	1,395,321	*3,861	*24,879	1,366,581
Advertising expenses	34,312	32,388	1,924	183,521	*3,144	17,994	24,158	65,411	9,335	63,479	437,651	127,113	45,270	265,268
Bad debts from sales or services	4,365	395	*3,970	12,662	–	*644	*3,122	*967	*27	7,901	36,473	*1,955	*2,414	32,105
Car and truck expenses	33,003	18,517	14,486	652,719	*11,510	67,239	56,252	79,071	12,131	426,514	1,701,231	132,261	339,386	1,229,584
Commissions	1,761	1,711	*50	230,976	*258	*1,825	*33,277	90,780	*31,269	73,567	446,890	60,209	13,482	373,200
Depletion	*14	*14	–	3,110	–	–	–	*2,195	–	915	7,843	*113	–	7,730
Depreciation	266,174	213,260	52,914	680,926	*49,776	93,133	81,690	117,753	19,326	319,249	1,502,629	95,328	112,005	1,295,296
Employee benefit programs	2,255	1,419	*836	12,519	–	*299	*89	*5,845	*2,930	3,356	66,514	3,782	*1,680	61,052
Insurance	57,831	43,483	14,347	303,537	18,516	76,913	11,601	52,161	11,113	133,233	609,935	38,617	74,454	496,864
Legal and professional services	22,406	14,905	7,501	131,685	*2,468	16,021	10,008	36,501	6,635	60,053	297,264	22,664	17,743	256,857
Meals and entertainment deducted	3,739	1,949	*1,789	88,804	*102	*1,668	8,108	9,513	*1,656	67,757	329,100	59,473	12,160	257,467
Total meals and entertainment expenses	4,676	2,438	*2,237	111,031	*127	*2,087	10,136	11,895	*2,072	84,715	411,433	74,348	15,202	321,883
Mortgage interest	153,033	110,451	*42,582	131,156	*15,074	*12,510	*29,914	24,822	*9,319	39,516	238,821	9,692	*5,436	223,693
Other interest on business indebtedness	41,374	37,821	*3,553	140,547	*4,237	32,158	12,338	37,832	*1,770	52,212	431,998	12,069	52,880	367,049
Office expenses	8,679	5,757	*2,922	183,906	*2,572	18,293	16,979	48,301	2,155	95,606	452,505	66,556	30,047	355,903
Pension and profit-sharing plans	*483	*483	–	9,369	–	–	*3	–	–	9,366	44,157	*5,522	*351	38,284
Rent on machinery and equipment	4,723	3,572	*1,151	196,096	*1,897	*66,055	*12,144	58,374	*23,810	33,815	170,860	11,456	19,718	139,686
Rent on business property	10,311	7,578	*2,732	1,203,255	*91,329	289,837	69,892	520,911	60,429	170,856	1,047,036	106,943	40,254	899,838
Repairs	117,439	100,454	16,985	265,330	25,290	55,947	9,673	54,305	5,451	114,664	345,249	7,837	30,459	306,952
Net salaries and wages	247,466	200,244	47,222	1,477,510	*57,636	349,141	*40,180	481,831	*144,731	403,991	2,324,813	148,549	347,998	1,828,267
Taxes paid	94,744	75,542	19,202	216,303	13,534	43,915	21,745	86,045	13,013	38,052	500,014	38,054	61,106	400,855
Travel	9,743	4,445	*5,297	118,821	–	*841	26,603	9,422	*1,127	80,828	352,014	36,398	7,954	307,663
Utilities	217,838	164,952	52,886	772,436	155,851	157,864	29,945	218,035	44,512	166,229	701,337	70,121	42,303	588,912
Other business deductions	322,219	213,440	108,779	2,381,528	90,153	370,905	281,001	538,978	111,995	988,496	5,082,269	510,175	460,373	4,111,721
Net income	254,846	158,409	96,437	6,730,010	147,288	560,652	288,974	1,799,578	444,094	3,489,424	13,660,106	1,016,192	1,309,553	11,334,360

Footnotes at end of table.

Table 2.–Nonfarm Sole Proprietorships: Income Statement for Selected Industries–Continued

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

Item	Services–Continued										
	Automobile repair and services			Miscellaneous repair services	Amusement and recreation services, including motion pictures			Medical and health services			
	Total	Automobile repair shops	Automobile parking and other services		Total	Entertainers, producers, agents, and related services	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Businesses with and without net income											
Number of returns	331,537	246,675	84,862	257,168	585,398	280,313	581,571	698,878	184,598	97,399	416,880
Business receipts, total	19,520,534	14,935,397	4,585,137	7,743,362	11,206,769	4,336,882	11,110,819	56,112,820	23,249,479	13,031,712	19,831,629
Income from sales and operations	19,218,143	14,881,974	4,336,168	7,715,189	10,779,305	4,218,767	10,684,078	55,504,538	22,850,308	12,934,337	19,719,893
Other business income	302,391	53,423	248,969	28,173	427,464	118,115	426,740	608,282	399,171	97,375	111,736
Business deductions, total 1/	17,334,634	13,242,536	4,092,097	6,278,500	9,474,405	3,073,838	9,405,177	31,734,431	10,729,148	8,586,812	12,418,471
Cost of goods sold and operations	9,764,366	7,571,894	2,192,472	2,917,485	1,391,541	223,003	1,367,251	3,377,712	450,046	907,453	2,020,213
Inventory, beginning of year	448,411	344,001	104,410	326,716	369,335	10,916	369,335	212,273	25,200	*7,070	180,003
Cost of labor	912,250	812,158	100,092	247,556	104,338	9,647	104,125	347,321	83,932	95,380	168,008
Purchases	7,077,241	5,192,387	1,884,854	1,896,225	939,396	44,981	924,808	1,403,267	119,133	153,594	1,130,539
Materials and supplies	1,303,899	1,260,676	43,223	515,000	131,718	77,790	122,874	902,490	117,419	358,861	426,210
Other costs	644,981	405,728	239,253	274,440	198,206	88,613	197,559	731,456	132,092	294,234	305,130
Inventory, end of year	622,415	443,055	179,360	342,452	351,451	8,944	351,451	219,095	27,731	*1,686	189,678
Advertising expenses	158,678	133,949	24,730	110,189	133,067	48,112	132,905	353,206	55,217	72,591	225,398
Bad debts from sales or services	38,837	36,211	*2,627	8,762	31,956	*10,636	31,921	41,651	3,416	*987	37,248
Car and truck expenses	406,273	252,985	153,288	371,946	548,680	303,018	546,264	817,229	241,557	88,559	487,113
Commissions	134,056	82,499	*51,558	*27,298	177,588	98,437	177,524	144,978	33,735	16,828	94,416
Depletion	*1,941	*1,941	*( )	*19	358	*111	358	8,961	6,964	*1,754	*243
Depreciation	794,898	535,942	258,956	268,909	1,104,882	298,822	1,101,050	1,918,819	624,202	468,029	826,588
Employee benefit programs	21,212	15,666	*5,546	*2,135	13,229	440	13,174	114,572	41,900	44,420	28,252
Insurance	454,554	318,382	136,172	171,553	148,530	38,932	147,150	1,832,260	1,014,204	328,137	489,919
Legal and professional services	142,600	110,468	32,131	46,439	170,444	84,982	168,133	735,246	301,909	135,062	298,276
Meals and entertainment deducted	33,493	18,883	14,610	22,030	181,370	112,318	180,330	277,899	100,527	65,645	111,727
Total meals and entertainment expenses	41,876	23,610	18,265	27,543	226,735	140,411	225,436	347,414	125,670	82,067	139,677
Mortgage interest	143,300	90,065	53,235	66,549	119,882	10,863	118,983	439,084	117,371	145,216	176,497
Other interest on business indebtedness	163,632	106,834	56,798	52,318	166,234	27,815	166,145	501,824	158,786	179,524	163,513
Office expenses	111,251	77,456	33,795	64,283	110,612	54,346	109,163	1,057,716	412,168	242,022	403,525
Pension and profit-sharing plans	*734	*277	*456	*1,591	9,805	8,051	9,805	187,797	112,518	37,222	38,057
Rent on machinery and equipment	91,589	76,354	*15,235	28,829	122,288	17,385	122,253	211,639	81,732	61,354	68,553
Rent on business property	696,487	538,106	158,381	248,369	580,004	115,877	578,150	2,301,442	887,565	550,707	863,169
Repairs	204,791	114,136	90,655	73,235	194,646	38,504	194,440	329,999	97,822	93,848	138,328
Net salaries and wages	1,668,243	1,353,828	314,414	363,168	908,244	292,184	901,633	6,781,452	2,435,396	2,332,524	2,013,532
Taxes paid	448,745	364,561	84,184	104,588	170,818	30,465	170,313	902,413	289,443	303,777	309,193
Travel	20,190	10,950	9,240	36,430	286,882	155,611	284,246	294,178	92,842	41,017	160,319
Utilities	527,084	378,668	148,416	298,970	293,568	82,869	291,996	1,067,587	328,701	272,750	466,136
Other business deductions	1,307,679	1,052,481	255,198	993,406	2,609,779	1,020,857	2,591,994	8,036,768	2,841,125	2,197,385	2,998,258
Net income less deficit 1/	2,186,042	1,692,861	493,180	1,464,862	1,737,919	1,263,125	1,711,197	24,380,606	12,520,863	4,444,902	7,414,842
Net income	2,612,664	2,023,336	589,329	1,645,827	3,182,324	1,701,977	3,146,291	24,692,324	12,595,615	4,502,567	7,594,142
Deficit	426,623	330,474	96,148	180,965	1,444,404	438,852	1,435,094	311,718	74,752	57,665	179,301
Businesses with net income											
Number of returns	255,303	193,766	61,537	198,272	345,965	171,266	343,765	626,582	168,001	88,946	369,635
Business receipts, total	16,968,369	13,175,754	3,792,616	6,902,738	9,211,984	3,904,883	9,133,096	54,407,550	22,907,228	12,744,627	18,755,694
Income from sales and operations	16,672,127	13,126,788	3,545,339	6,874,692	8,866,731	3,825,983	8,788,126	53,829,448	22,516,262	12,655,298	18,657,888
Other business income	296,242	48,965	247,277	28,046	345,253	78,899	344,971	578,102	390,966	89,329	97,806
Business deductions, total	14,355,791	11,152,418	3,203,373	5,256,911	6,029,881	2,202,988	5,987,026	29,715,778	10,312,145	8,242,060	11,161,573
Cost of goods sold and operations	8,255,472	6,496,666	1,758,806	2,514,134	1,144,421	196,461	1,134,718	3,127,945	396,287	905,417	1,826,241
Inventory, beginning of year	382,064	304,352	*77,713	246,574	286,202	4,719	286,202	208,400	25,200	*7,070	176,130
Cost of labor	738,579	669,243	*69,336	175,287	88,814	6,934	88,601	331,665	83,475	95,380	152,809
Purchases	6,218,451	4,676,996	1,541,455	1,690,010	839,327	40,359	839,327	1,317,987	118,716	153,594	1,045,677
Materials and supplies	942,639	924,062	18,577	421,349	98,577	71,561	89,733	875,530	117,367	358,155	400,009
Other costs	498,207	313,272	184,935	246,498	130,649	80,267	130,002	587,384	79,260	292,904	215,220
Inventory, end of year	524,467	391,257	133,210	265,584	299,148	7,379	299,148	193,020	27,731	*1,686	163,603
Advertising expenses	128,100	108,034	20,066	92,964	86,262	37,552	86,138	315,245	53,054	60,116	202,074
Bad debts from sales or services	15,832	14,392	*1,440	7,227	8,986	*21	8,950	25,005	2,475	*987	21,543
Car and truck expenses	326,867	212,174	114,692	305,407	365,291	205,389	362,893	764,886	233,710	86,108	445,068
Commissions	130,078	80,262	*49,816	*23,414	145,782	88,444	145,718	137,952	27,834	15,857	94,262
Depletion	*1,941	*1,941	–	*19	153	*111	153	8,457	6,660	*1,754	*44
Depreciation	648,006	448,091	199,915	203,628	506,078	160,226	505,155	1,784,068	603,025	430,840	750,202
Employee benefit programs	19,199	13,675	*5,524	*2,135	11,639	411	11,638	113,137	41,322	44,183	27,632
Insurance	366,312	255,272	111,040	149,470	83,284	24,292	81,945	1,749,366	993,487	313,896	441,983
Legal and professional services	110,441	80,766	29,675	39,417	109,671	65,579	108,002	692,750	290,254	131,746	270,749
Meals and entertainment deducted	25,363	15,503	9,860	19,083	125,374	74,335	124,370	252,749	95,912	62,873	93,964
Total meals and entertainment expenses	31,711	19,384	12,327	23,856	156,730	92,925	155,475	315,974	119,900	78,601	117,474
Mortgage interest	119,155	84,702	34,453	41,088	50,240	4,306	50,240	408,912	116,826	145,086	146,999
Other interest on business indebtedness	89,629	65,120	24,508	42,487	81,788	11,575	81,749	478,358	155,253	176,852	146,253
Office expenses	83,921	55,576	28,345	55,291	83,016	47,018	81,945	997,304	402,605	236,160	358,539
Pension and profit-sharing plans	*734	*277	*456	*1,591	9,743	8,051	9,743	186,342	111,073	37,222	38,047
Rent on machinery and equipment	77,681	69,445	*8,236	22,471	35,647	10,874	35,612	197,483	80,787	61,292	55,403
Rent on business property	535,483	408,978	126,505	218,519	367,778	89,775	366,068	2,182,272	866,658	518,616	796,998
Repairs	167,455	99,696	67,759	55,450	75,981	20,477	75,964	311,319	96,370	89,761	125,188
Net salaries and wages	1,452,517	1,183,027	269,489	279,594	745,788	291,297	739,843	6,399,779	2,356,366	2,238,335	1,805,078
Taxes paid	377,848	316,946	60,902	74,831	119,122	25,685	118,624	861,286	283,486	293,461	284,339
Travel	14,749	9,629	5,119	34,748	178,223	104,137	176,143	264,721	89,070	40,303	135,348
Utilities	409,774	291,477	118,297	235,011	188,692	59,307	187,560	993,572	316,421	265,900	411,251
Other business deductions	999,233	840,766	158,467	838,931	1,506,922	677,665	1,493,853	7,462,871	2,693,211	2,085,293	2,684,367
Net income	2,612,664	2,023,336	589,329	1,645,827	3,182,324	1,701,977	3,146,291	24,692,324	12,595,615	4,502,567	7,594,142

Table 2.–Nonfarm Sole Proprietorships: Income Statement for Selected Industries–Continued

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

Item	Services–Continued					Nature of business not allocable
	Legal services	Educational services	Accounting, auditing, and bookkeeping services	Counseling, except health practitioners	Other services	
	(96)	(97)	(98)	(99)	(100)	(101)
Businesses with and without net income						
Number of businesses	237,560	179,589	271,094	83,553	1,473,441	241,240
Business receipts, total	17,659,307	1,427,388	7,325,411	1,804,804	28,327,563	5,240,978
Income from sales and operations	17,052,743	1,353,700	7,155,761	1,789,920	27,067,705	4,909,047
Other business income	606,564	73,688	169,650	14,885	1,259,858	331,931
Business deductions, total 1/	9,850,149	861,993	4,401,673	825,589	14,507,975	3,688,476
Cost of goods sold and operations	906,307	128,613	376,583	33,315	1,899,325	2,003,358
Inventory, beginning of year	33,173	6,266	*8,629	*10,520	90,096	420,840
Cost of labor	302,564	*24,197	160,351	*2,067	459,817	57,268
Purchases	132,188	11,334	153,532	*1,862	693,345	1,610,598
Materials and supplies	24,551	51,464	25,791	18,101	369,410	78,882
Other costs	456,254	45,262	37,361	10,922	406,054	229,479
Inventory, end of year	42,423	9,910	*9,080	*10,157	119,396	393,708
Advertising expenses	126,812	10,724	55,768	15,706	227,304	38,914
Bad debts from sales or services	11,468	*1,434	*335	*1	54,634	66,226
Car and truck expenses	335,834	91,433	278,518	88,403	1,250,676	165,445
Commissions	54,101	*650	52,067	*14,004	137,789	29,783
Depletion	1,862	*1,607	*9,725	*150	24,671	560
Depreciation	477,514	86,955	429,627	46,595	1,039,731	131,030
Employee benefit programs	44,282	*411	15,439	*14,091	58,615	2,527
Insurance	408,817	19,588	110,934	15,345	326,865	56,012
Legal and professional services	360,493	14,290	74,277	41,530	478,372	27,541
Meals and entertainment deducted	200,224	12,833	83,555	21,647	346,611	31,440
Total meals and entertainment expenses	250,296	16,052	104,458	27,066	433,331	39,304
Mortgage interest	160,502	8,980	81,443	12,280	306,215	31,522
Other interest on business indebtedness	144,563	6,681	121,499	8,859	311,868	25,894
Office expenses	498,787	32,070	188,267	35,367	507,245	28,935
Pension and profit-sharing plans	55,788	*4,028	3,825	*20	92,587	1,167
Rent on machinery and equipment	48,555	*7,587	56,073	28,996	65,263	7,752
Rent on business property	881,317	40,740	377,022	59,093	522,464	143,721
Repairs	109,004	12,073	46,641	9,017	176,915	51,437
Net salaries and wages	2,067,399	65,063	751,540	19,943	1,424,124	193,512
Taxes paid	245,595	11,315	88,783	8,756	237,183	51,231
Travel	117,162	25,182	98,094	32,353	779,622	55,969
Utilities	412,365	35,812	169,309	33,267	528,174	86,216
Other business deductions	2,181,377	243,925	932,350	286,851	3,711,721	458,283
Net income less deficit 1/	7,809,270	565,395	2,923,738	985,066	13,821,717	1,554,517
Net income	8,030,538	647,579	3,027,266	1,057,961	14,957,898	1,784,294
Deficit	221,268	82,185	103,528	72,895	1,136,181	229,776
Businesses with net income						
Number of businesses	197,314	141,735	233,089	61,968	1,248,290	198,644
Business receipts, total	16,045,221	1,255,704	7,018,514	1,742,807	26,268,423	4,680,345
Income from sales and operations	15,473,977	1,186,930	6,849,050	1,727,927	25,205,110	4,352,753
Other business income	571,244	68,774	169,463	14,880	1,063,313	327,591
Business deductions, total	8,014,776	608,125	3,991,248	684,846	11,312,638	2,896,051
Cost of goods sold and operations	775,007	105,229	374,786	19,873	1,601,984	1,590,754
Inventory, beginning of year	31,765	*4,413	*6,967	*637	48,170	400,671
Cost of labor	302,104	*10,039	160,351	*2,067	426,802	54,779
Purchases	82,647	*8,985	153,532	*4	567,064	1,090,845
Materials and supplies	16,096	48,573	*25,361	*6,331	352,108	61,494
Other costs	384,245	42,209	36,354	*10,886	292,289	151,777
Inventory, end of year	41,850	*8,990	*7,778	*53	84,449	168,811
Advertising expenses	109,534	6,967	41,670	13,937	100,670	31,473
Bad debts from sales or services	8,338	*1,284	*308	*1	30,860	*3,419
Car and truck expenses	278,423	68,053	246,552	63,346	998,559	127,593
Commissions	53,155	*628	52,067	*13,560	60,151	26,173
Depletion	1,823	*90	*9,725	*150	9,303	*555
Depreciation	395,601	52,415	362,316	41,722	801,136	99,134
Employee benefit programs	35,766	*411	15,312	*14,091	55,423	2,436
Insurance	325,619	12,275	102,400	13,385	235,223	48,033
Legal and professional services	248,587	7,223	71,314	33,992	351,292	24,642
Meals and entertainment deducted	167,140	8,356	79,373	17,096	285,278	26,840
Total meals and entertainment expenses	208,939	10,456	99,228	21,376	356,650	33,552
Mortgage interest	134,862	3,863	73,959	11,748	182,759	24,387
Other interest on business indebtedness	101,814	4,241	110,632	8,856	234,517	15,296
Office expenses	432,409	19,408	171,342	28,742	407,967	22,422
Pension and profit-sharing plans	55,196	*4,028	3,825	*20	91,995	1,036
Rent on machinery and equipment	46,890	*7,587	51,499	28,985	30,171	*7,177
Rent on business property	636,592	33,478	354,286	52,196	355,217	125,982
Repairs	90,792	8,272	43,068	8,117	107,261	50,346
Net salaries and wages	1,659,088	38,010	675,397	18,407	1,193,886	173,091
Taxes paid	203,313	5,257	84,131	7,040	189,268	41,829
Travel	84,548	16,993	89,486	22,268	607,751	51,994
Utilities	307,297	26,881	150,614	29,497	367,395	79,691
Other business deductions	1,862,985	177,174	827,186	237,796	2,994,574	321,749
Net income	8,030,538	647,579	3,027,266	1,057,961	14,957,898	1,784,294

1/ Nonallowable passive losses are included in total business deductions, but not in net income less deficit.
( ) Amount is less than $500.
* This estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.