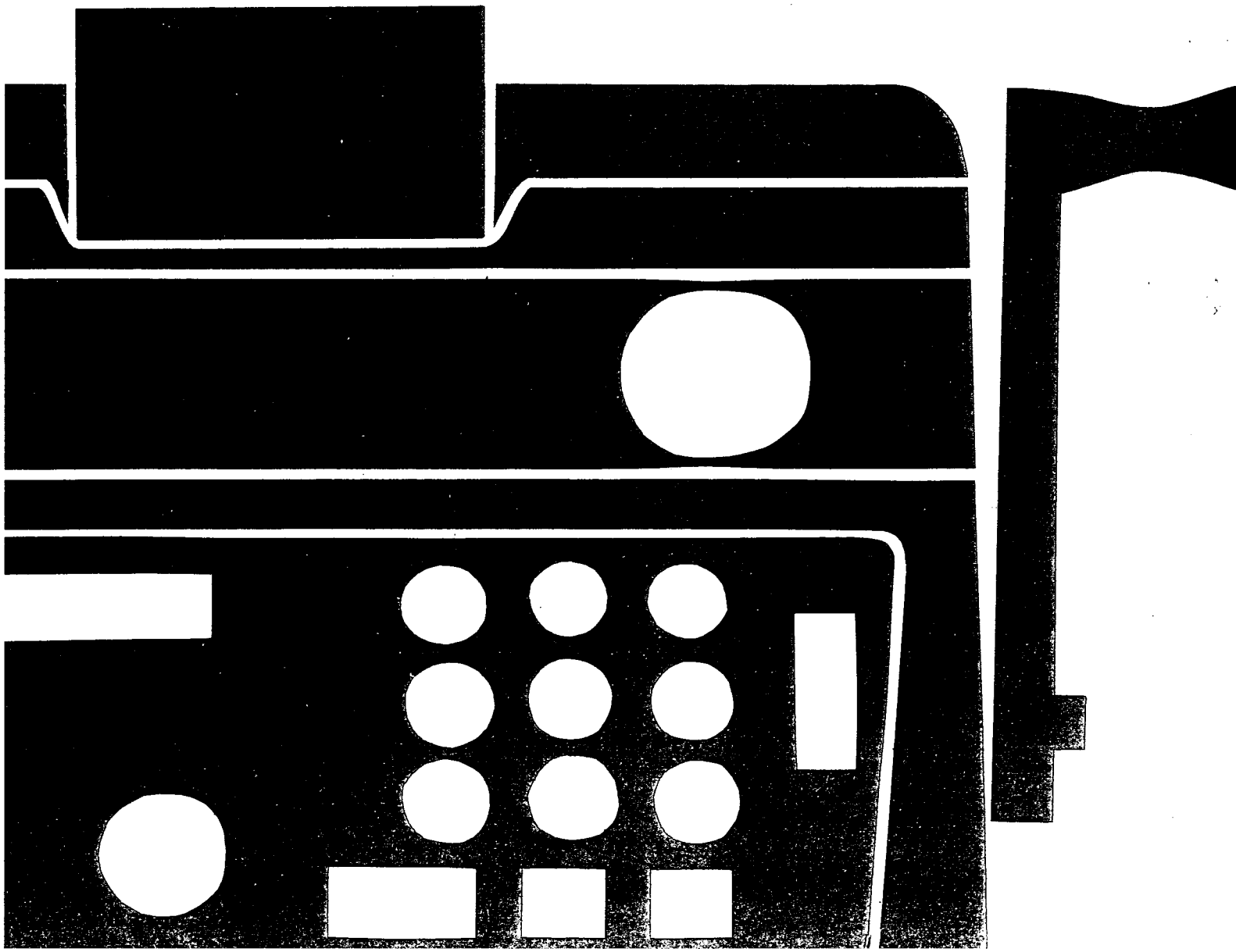
STATISTICS OF INCOME 1967

BUSINESS INCOME TAX RETURNS

Department of the Treasury
Internal Revenue Service

Publication 438 (8-70

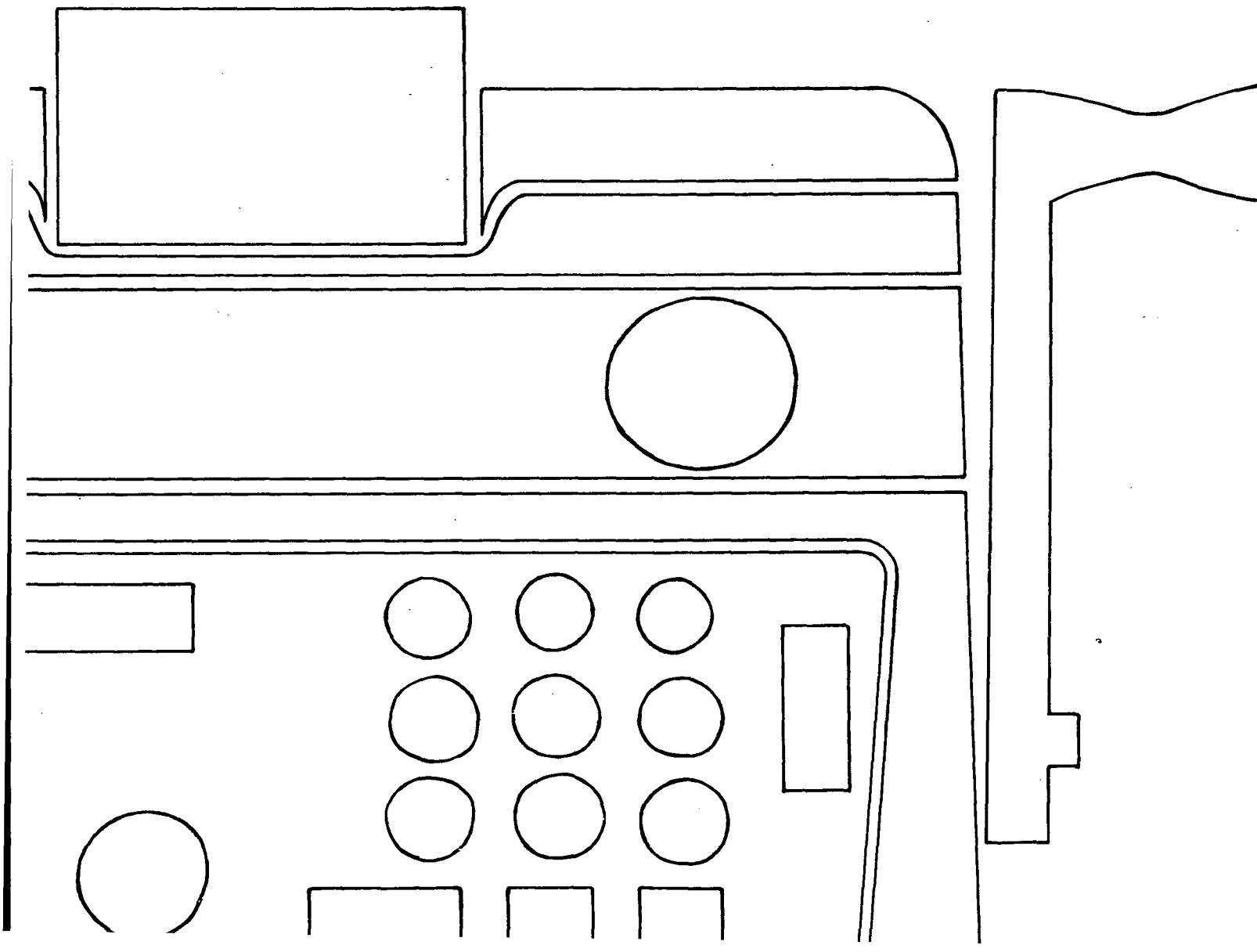


Department of the Treasury
Internal Revenue Service

Randolph W. Thrower, *Commissioner*
William H. Smith, *Deputy Commissioner*
Albert W. Brisbin, *Assistant Commissioner (Planning and Research)*

Statistics Division
Vito Natrella, *Director*
Robert J. Tolliver, *Assistant Director*
Thomas F. McHugh, *Chief, Income, Finance, and Wealth Branch*
Ted E. McHold, *Chief, Statistical Techniques Branch*
Alfred J. McKeon, *Chief, Mathematical Statistics Branch*
Thomas M. Durkin, *Chief, Program Management Branch*

This report was prepared under the direction of William J. Smith, Jr., Chief, Business Statistics Staff, Income, Finance, and Wealth Branch. Important contributions were made by Jack H. Taylor. Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical abstracting of the data was conducted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Cincinnati, Ohio; Kansas City, Missouri; Philadelphia, Pennsylvania; and Ogden, Utah; and the Data Center in Detroit, Michigan, which also developed the computer systems design and conducted computer processing of the data.



Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., July 6, 1970.

Dear Mr. Secretary:

I am transmitting the complete report, *Statistics of Income--1967, Business Income Tax Returns*, prepared in partial fulfillment of the requirement of section 6108 of the Internal Revenue Code that statistics be published annually with respect to the operation of the income tax laws. This report reflects data from the tax and information returns filed by more than 9 million proprietorships, 900 thousand partnerships, and 1.5 million corporations.

Industry classification is a dominant feature of this report series; and in this issue it appears, as in past issues, in nearly every table along with measures of business income, expenses, and size. New features in this issue include frequencies for income statement items of unincorporated businesses, data on proprietorships in larger Standard Metropolitan Statistical Areas, and data on size of payroll for unincorporated businesses.

/s/ Randolph W. Thrower

Commissioner of Internal Revenue.

Hon. David M. Kennedy,
Secretary of the Treasury.

Contents

Guide to tables by subject, v

Section 1
Total business activity, 1

Section 2
Proprietorships, 21

Section 3
Partnerships, 151

Section 4
Small Business Corporations, 217

Section 5
All corporations, 239

Section 6
Law and terminology, 305

Section 7
Sample design and limitations, 313

Section 8
1967 Forms and instructions, 327

Section 9
Historical summary, 369

Section 10
Index, 381

Guide to Tables . . . by Subject

ANCE SHEET REPORTING
tnerships (table 3.9), 213

INESS AND NONBUSINESS INCOME BY INDUSTRY
prietorships (table 2.12), 128

T OF DEPRECIABLE PROPERTY
prietorships (table 2.11), 119

TORICAL
prietorships (table 9.1), 370
tnerships (table 9.2), 372
ll Business Corporations (table 9.3), 375
corporations (table 9.4),. 378

OME STATEMENTS
prietorships (table 2.2), 31
tnerships (tables 3.2, 3.8), 159, 207
ll Business Corporations (tables 4.2, 4.6), 219, 232
corporations (tables 5.2, 5.3), 247, 254

USTRY CLASSIFICATION, MAXIMUM DETAIL
prietorships (table 2.1), 25
tnerships (table 3.1), 153
ll Business Corporations (table 4.1), 218
corporations (table 5.1), 240

TROPOLITAN AREA DATA
prietorships (tables 2.8, 2.9), 104, 110

PAYROLL
Proprietorships (table 2.10), 115
Partnerships (table 3.7), 205

PETROLEUM PRODUCTION INTEREST
Proprietorships (table 2A), 23

SIZE CLASSIFICATIONS
Adjusted gross income:
- Proprietorships (table 2.12), 128

Business receipts:
- Proprietorships (tables 2.3, 2.11), 41, 119
- Partnerships (tables 3.3, 3.9), 165, 213
- Small Business Corporations (table 4.3), 223
- All corporations (table 5.4), 261

Gross profit:
- Proprietorships (table 2.4), 69
- Partnerships (table 3.4), 181
- Small Business Corporations (table 4.4) 226
- All corporations (table 5.5), 277

Total assets:
- Partnerships (tables 3.8, 3.9), 207-212
- Small Business Corporations (table 4.6), 232

STATE AND METROPOLITAN AREA DATA
Proprietorships (tables 2.5-2.9), 77-110
Partnerships (tables 3.5, 3.6), 186, 201
Small Business Corporations (table 4.5), 230
All corporations (tables 5.6, 5.7), 284-304

TOTAL BUSINESS ACTIVITY
All business summary (table 1.1), 6

Section 1

Total Business Activity

CONTENTS

Size of business operations, 1
Industrial activity by State, 4

Text tables

1A Corporate and noncorporate businesses: Number, business receipts, cost of goods sold, gross profit, depreciation, and inventory, 1966 and 1967, 1
1B Proprietorships: Number, business receipts, gross profit, and net profit, by industrial division, 1966 and 1967, 2
1C Partnerships: Number, business receipts, gross profit, and net profit, by industrial division, 1966 and 1967, 2
1D Small Business Corporation returns, Form 1120S: Number, business receipts, gross profit, and net income, by industrial division, 1966 and 1967, 2
1E All corporation returns: Number, business receipts, gross profit, and net income, by industrial division, 1966 and 1967, 2

Charts

1A Number of businesses and receipts, by industrial division, 3
1B Payroll as a percent of business receipts, 4

Basic table

1.1 Number of businesses, business receipts, and selected deductions, for selected industries, 1966 and 1967, 5

This report presents financial and economic data from the tax returns of 9.1 million proprietorships, 906 thousand partnerships, and 1.5 million corporations, portraying virtually all American business activity during 1967. Table 1A summarizes these data by type of organization and compares them to 1966. The data are from samples of 1967 tax and information returns, designed to give complete coverage of all business returns filed. The period covered by most of the returns was the calendar year 1967; normally, almost all proprietorships, about 85 percent of the partnerships, and nearly half of the corporations file for calendar years.

Table 1A.—NONCORPORATE AND CORPORATE BUSINESSES: NUMBER, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, DEPRECIATION, AND INVENTORY, 1966 AND 1967

Selected items	1966	1967	Increase or decrease (-) (Percent)
	(1)	(2)	(3)
Number of businesses, total	11,478,119	11,566,624	0.8
Noncorporate businesses	10,009,394	10,032,264	0.2
Proprietorships	9,086,714	9,126,082	0.4
Partnerships	922,680	906,182	-1.8
Corporate businesses	1,468,725	1,534,360	4.5
Small Business Corporations	181,851	200,784	10.4
	(Million dollars)		
Business receipts, total	1,509,970	1,574,395	4.3
Noncorporate businesses	285,600	289,395	1.3
Proprietorships	207,447	211,372	1.9
Partnerships	78,153	78,023	-0.2
Corporate businesses	1,224,370	1,285,000	5.0
Small Business Corporations	49,858	55,743	11.8
Cost of goods sold, total	1,031,967	1,072,685	3.9
Noncorporate businesses	165,542	164,087	-0.9
Proprietorships	120,091	120,939	0.7
Partnerships	45,451	43,148	-5.1
Corporate businesses	866,425	908,598	4.9
Small Business Corporations	36,379	40,805	12.2
Gross profit (less loss), total	478,003	501,709	5.0
Noncorporate businesses	120,058	125,308	4.4
Proprietorships	87,356	90,433	3.5
Partnerships	32,702	34,875	6.6
Corporate businesses	357,945	376,401	5.2
Small Business Corporations	13,480	14,937	10.8
Depreciation, total	48,552	52,580	8.3
Noncorporate businesses	11,079	11,760	6.1
Proprietorships	8,314	8,753	5.3
Partnerships	2,765	3,007	8.8
Corporate businesses	37,473	40,820	8.9
Small Business Corporations	892	1,006	12.8
Inventory, end-of-year, total	157,694	168,114	6.6
Noncorporate businesses	16,675	16,533	-0.9
Proprietorships	11,811	11,634	-1.5
Partnerships	4,864	4,899	0.7
Corporate businesses	141,019	151,581	7.5
Small Business Corporations	4,373	4,801	9.8

NOTE: Estimates are rounded and may not add to totals.

The industrial activity of the business is a primary feature of this report, and nearly every table contains some industry classification. Coverage for proprietorships and partnerships has been expanded to up to 162 industry classes this year, with most of the added detail occurring in the areas of contract construction, transportation, retail trade, and services. In some tables, the industry data are cross-classified by various size categories, such as business receipts, gross profit, payroll, or total assets, or by the geographic area where the return was filed. Tables 1B through 1E summarize the year-to-year changes by industrial division for each of the forms of business organization. Chart 1A summarizes the relative importance of the forms of business organization in each industrial division.

Table 1.1 shows business receipts and selected deductions for industries important in one or another of the corporate and noncorporate forms of business. The items selected for presentation in this table are not strictly comparable for all the forms, but they are comparable enough for purposes of rough comparisons within an industry. Limitations on the comparability of these items are mentioned under the item headings in the "Explanation of Terms."

SIZE OF BUSINESS OPERATIONS

Business Receipts and Gross Profit

Within most industries, business receipts mean much the same thing whether reported by proprietorships, partnerships, or corporations. The use of business receipts as a size classifier, therefore, makes it possible to compare the various forms of business organizations within an industry on a more equal footing than some other measures might. Data classified by industry and size of

Table 1B.—PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, GROSS PROFIT, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1966 AND 1967

Industrial division	Number of businesses			Business receipts			Gross profit (less loss)			Net profit (less loss)		
	1966	1967	Increase or decrease (-) (Percent)	1966 (Million dollars)	1967 (Million dollars)	Increase or decrease (-) (Percent)	1966 (Million dollars)	1967 (Million dollars)	Increase or decrease (-) (Percent)	1966 (Million dollars)	1967 (Million dollars)	Increase or decrease (-) (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial divisions	9,086,714	9,126,082	0.4	207,447	211,372	1.9	87,356	90,433	3.5	30,030	30,408	1.3
Agriculture, forestry, and fisheries	3,172,739	3,195,602	0.7	35,486	35,271	-0.6	14,932	14,980	0.3	4,498	3,770	-16.2
Mining	42,696	45,677	7.0	1,117	1,323	18.4	914	1,110	21.4	[1]76	[1]57	([1])
Contract construction	689,842	680,460	-1.4	19,164	18,334	-4.3	7,307	7,413	1.5	2,733	2,751	0.7
Manufacturing	179,649	169,505	-5.6	7,145	6,473	-9.4	3,013	2,744	-8.9	872	748	-14.2
Transportation, communication, electric, gas, and sanitary services	296,361	277,807	-6.3	5,755	5,539	-3.8	4,544	4,280	-5.8	869	812	-6.6
Wholesale and retail trade	1,812,872	1,840,621	1.5	99,684	102,629	3.0	25,094	25,993	3.6	6,890	7,062	2.5
Wholesale trade	280,547	260,145	-7.3	19,808	19,712	-0.5	4,586	4,386	-4.4	1,651	1,512	-8.4
Retail trade	1,512,557	1,543,999	2.1	78,610	81,116	3.2	20,186	21,092	4.5	5,177	5,412	4.5
Finance, insurance, and real estate	575,942	548,651	-4.7	6,594	6,738	2.2	5,345	5,430	1.6	2,151	2,242	4.2
Services	2,270,739	2,327,684	2.5	31,991	34,784	8.7	25,978	28,322	9.0	11,999	13,020	8.5

[1]Net loss exceeds net profit. Percent not applicable.

NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."

Table 1C.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, GROSS PROFIT, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1966 AND 1967

Industrial division	Number of partnerships			Business receipts			Gross profit (less loss)			Net profit (less loss)		
	1966	1967	Increase or decrease (-) (Percent)	1966 (Million dollars)	1967 (Million dollars)	Increase or decrease (-) (Percent)	1966 (Million dollars)	1967 (Million dollars)	Increase or decrease (-) (Percent)	1966 (Million dollars)	1967 (Million dollars)	Increase or decrease (-) (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial divisions	922,680	906,182	-1.8	78,153	78,023	-0.2	32,702	34,875	6.6	10,445	10,866	4.0
Agriculture, forestry, and fisheries	125,101	124,633	-0.4	5,268	5,450	3.5	2,084	2,055	-1.4	750	633	-15.6
Mining	13,238	13,243	-	882	1,045	18.5	392	572	45.9	[1]11	65	([1])
Contract construction	56,115	52,342	-6.7	7,771	7,129	-8.3	1,656	1,756	6.0	763	742	-2.8
Manufacturing	36,544	34,486	-5.6	6,077	5,640	-7.2	1,729	1,678	-2.9	617	562	-8.9
Transportation, communication, electric, gas, and sanitary services	15,484	15,236	-1.6	1,238	1,310	5.8	487	492	1.0	154	142	-7.8
Wholesale and retail trade	231,254	220,700	-4.6	35,425	34,448	-2.8	8,243	8,387	1.7	2,247	2,266	0.8
Wholesale trade	29,179	31,461	7.8	11,142	10,796	-3.1	1,763	1,923	9.1	506	558	10.3
Retail trade	199,804	186,629	-6.6	23,987	23,294	-2.9	6,392	6,369	-0.4	1,715	1,684	-1.8
Finance, insurance, and real estate	268,563	274,730	2.3	7,742	8,134	5.1	6,956	7,730	11.1	980	1,122	14.5
Services	172,384	165,697	-3.9	13,660	14,744	7.9	11,094	12,143	9.5	4,924	5,315	7.9

[1]Net loss exceeds net profit. Percent not applicable.

NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."

Table 1D.—ACTIVE SMALL BUSINESS CORPORATION RETURNS, FORM 1120-S: NUMBER, BUSINESS RECEIPTS, GROSS PROFIT, AND NET INCOME, BY INDUSTRIAL DIVISION, 1966 AND 1967

Industrial division	Number of returns			Business receipts			Gross profit (less loss)			Net income (less deficit)		
	1966	1967	Increase or decrease (-) (Percent)	1966 (Million dollars)	1967 (Million dollars)	Increase or decrease (-) (Percent)	1966 (Million dollars)	1967 (Million dollars)	Increase or decrease (-) (Percent)	1966 (Million dollars)	1967 (Million dollars)	Increase or decrease (-) (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial divisions	181,851	200,784	10.4	49,858	55,743	11.8	13,480	14,937	10.8	1,655	1,853	12.0
Agriculture, forestry, and fisheries	7,427	8,516	14.7	1,184	1,373	16.0	367	441	20.2	28	31	10.7
Mining	2,227	1,896	-14.9	741	388	-47.6	177	147	-16.9	21	22	4.8
Contract construction	17,603	22,388	27.2	5,255	6,611	25.8	1,040	1,328	27.7	160	211	31.9
Manufacturing	21,737	24,568	13.0	9,332	10,491	12.4	2,522	2,841	12.6	476	494	3.8
Transportation, communication, electric, gas, and sanitary services	7,097	8,598	21.1	1,277	1,332	4.3	558	552	-1.1	44	78	77.3
Wholesale and retail trade	72,393	76,929	6.3	26,793	29,940	11.7	6,088	7,005	15.1	623	711	14.1
Wholesale trade	21,068	20,809	-1.2	11,702	11,997	2.5	2,240	2,197	-1.9	301	272	-9.6
Retail trade	50,753	54,480	7.3	14,877	17,445	17.3	3,784	4,659	23.1	311	426	37.0
Finance, insurance, and real estate	21,904	20,340	-7.1	877	814	-7.2	611	574	-6.1	113	124	9.7
Services	30,918	35,728	15.6	4,396	4,621	5.1	2,114	1,998	-5.5	178	184	3.4

NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."

Table 1E.—ACTIVE CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, GROSS PROFIT, AND NET INCOME, BY INDUSTRIAL DIVISION, 1966 AND 1967

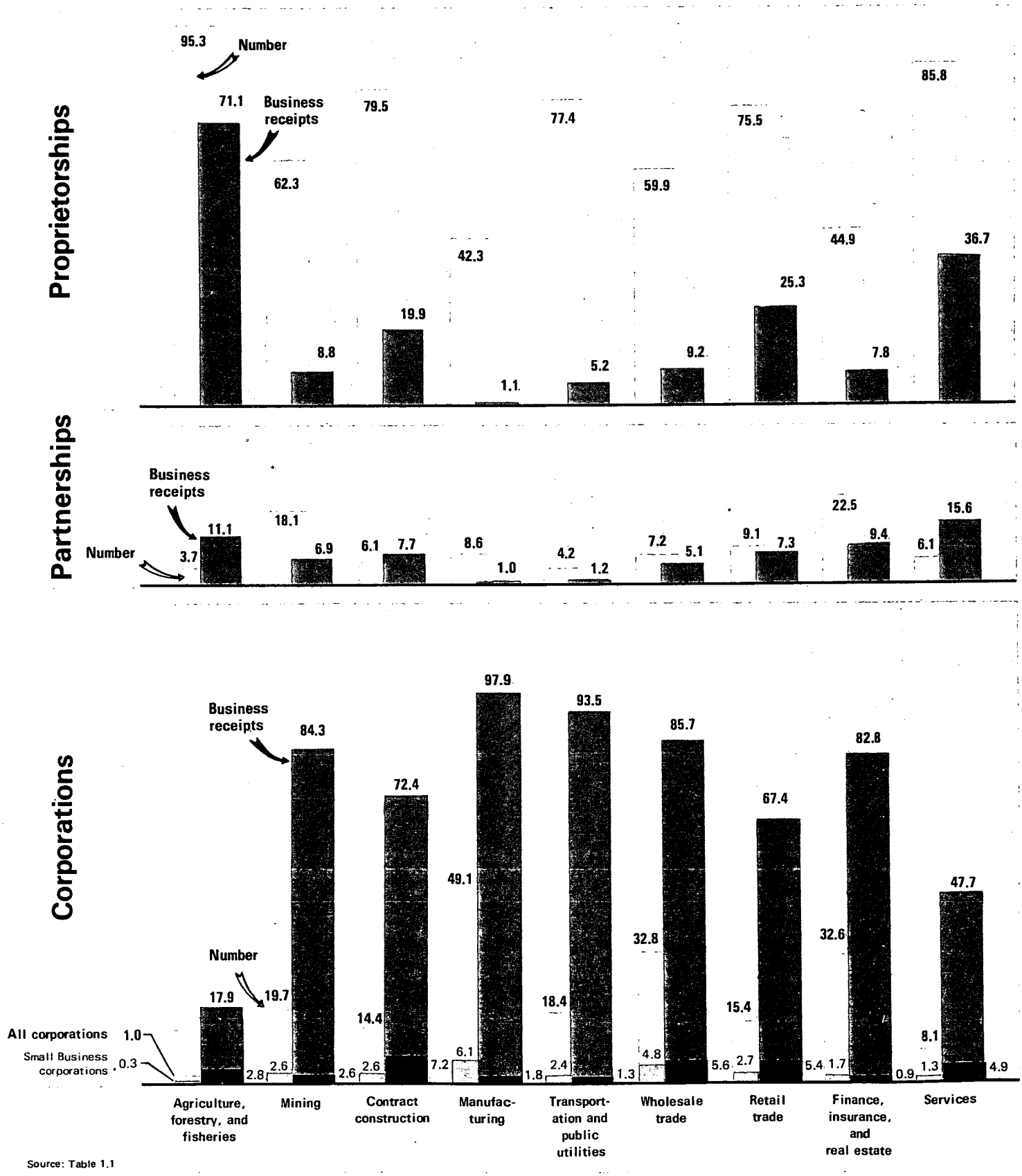
Industrial division	Number of returns			Business receipts			Gross profit (less loss)			Net income (less deficit)		
	1966	1967	Increase or decrease (-) (Percent)	1966 (Million dollars)	1967 (Million dollars)	Increase or decrease (-) (Percent)	1966 (Million dollars)	1967 (Million dollars)	Increase or decrease (-) (Percent)	1966 (Million dollars)	1967 (Million dollars)	Increase or decrease (-) (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial divisions	1,468,725	1,534,360	4.5	1,224,370	1,285,000	5.0	357,945	376,401	5.2	80,528	78,182	-2.9
Agriculture, forestry, and fisheries	27,945	32,448	16.1	8,203	8,855	7.9	2,316	2,331	0.6	289	183	-36.7
Mining	14,831	14,441	-2.6	13,890	12,754	-8.2	5,703	5,345	-6.3	1,740	1,464	-15.9
Contract construction	112,373	123,180	9.6	61,850	66,828	8.0	9,983	11,199	12.2	1,399	1,543	10.3
Manufacturing	187,642	197,023	5.0	557,318	576,570	3.5	166,441	172,675	3.7	44,404	40,329	-9.2
Transportation, communication, electric, gas, and sanitary services	59,925	66,045	10.2	94,205	99,191	5.3	39,527	40,887	3.4	11,620	10,603	-8.8
Wholesale and retail trade	453,174	465,841	2.8	381,613	403,233	5.7	81,524	88,423	8.5	8,240	8,932	8.4
Wholesale trade	151,177	142,531	-5.7	182,166	182,687	0.3	28,467	28,858	1.4	3,794	3,705	-2.3
Retail trade	298,432	315,581	5.7	197,824	216,341	9.4	52,677	58,579	11.2	4,410	5,144	16.6
Finance, insurance, and real estate	402,740	399,115	-0.9	66,014	71,797	8.8	33,792	36,466	7.9	11,002	13,147	19.5
Services	202,065	220,561	9.2	41,185	45,211	9.8	18,624	18,859	1.3	1,828	1,983	8.5

NOTE: Estimates are rounded and may not add to totals.
Not shown separately, but included in the appropriate totals, are data for the industry classifications "Wholesale and retail trade not allocable" and "Nature of business not allocable."

Chart 1A

Number of businesses and receipts, by industrial divisions, 1967

Percent distribution by business organization



Source: Table 1.1

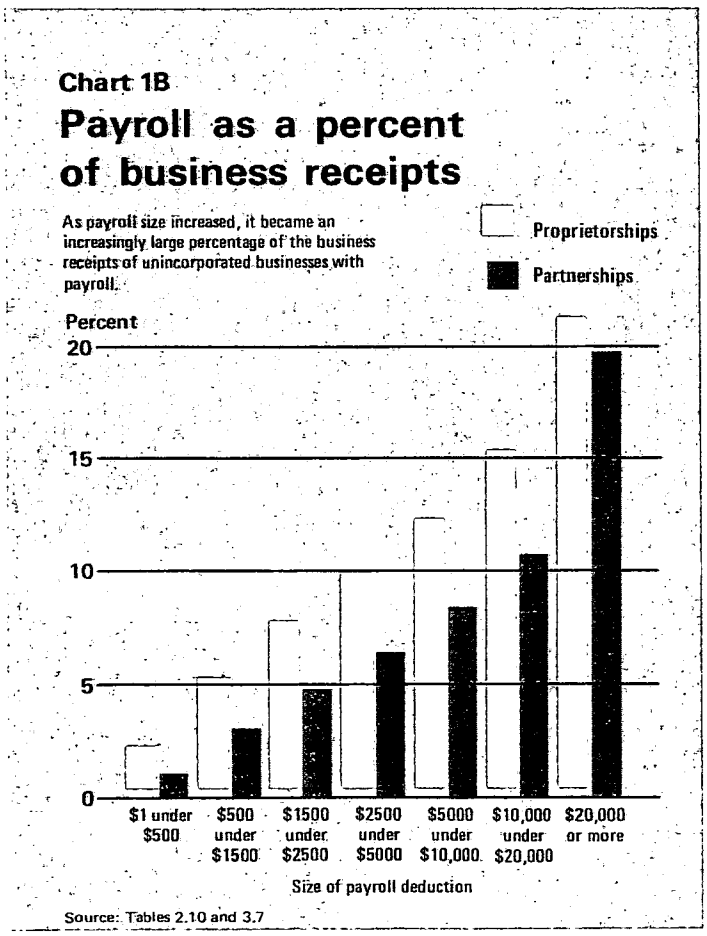
business receipts are given in tables 2.3, 3.3, 4.3, and 5.4, for proprietorships, partnerships, Small Business Corporations, and all corporations.

Gross profit on sales and operations, which is derived by subtracting cost of sales or operations from business receipts, is a similar measure used in one table in each section. It has the advantage of discounting a large part of the dollar volume differences attributable to the fact that some businesses sell goods produced mainly by other firms and some sell products whose value is created mainly within the firm. Tables 2.4, 3.4, 4.4, and 5.5 contain data for proprietorships, partnerships, Small Business Corporations, and all corporations, classified by industry and size of gross profit.

Definitions of and further information about these classifiers are discussed in section 6, Explanation of Terms, under the headings "Business receipts" and "Cost of sales and operations."

Payroll Size for Proprietorships and Partnerships

An estimate of the size of the total payroll of proprietorships and partnerships has been derived by adding the deductions reported on the salary and wages line to the labor costs reported in the cost of goods sold schedule and used in tables 2.10 and 3.7 to classify number of businesses, business receipts, and payroll by size of payroll.



Whether comparing the size distributions of these two forms of organization within industries or relating the payroll dollar to business receipts, one must allow for the fact that the owners' or partners' wages are not reflected in the payroll figure, and that some part of the payroll figure may have been included in various deduction items such as commissions or other deductions and thus missed in this tabulation. This latter reason, labor costs hidden in other deduction items, is known to be significant in the corporate area, so no corporate payroll data were collected.

Size of Total Assets for Partnerships and Small Business Corporations

The amount of the total assets owned by the business is used as the size classifier in table 3.8 for partnerships and table 4.6 for Small Business Corporations. Table 4.6 includes statistics for all Small Business Corporations, since it was possible to estimate total assets for the few companies that did not report balance sheet data. However, nearly one-half of all partnerships do not report total assets and no attempt was made to estimate them for such a large percentage. Thus table 3.8 covers only those partnerships reporting total assets.

INDUSTRIAL ACTIVITY BY STATE

Data classified by industry and by the State where the returns were filed are presented in sections 2 through 5 for proprietorships, partnerships, Small Business Corporations, and all corporations. These data are derived from the same samples as the other data in this report, which were designed to yield national rather than State statistics. Nevertheless, these samples can be used to estimate business activity by State, though reliable data are not available for every industry in all States. Various groupings of industries and in some cases of States have been made to alleviate this problem. Another step taken to increase the reliability of the estimates was to compute separate weights for the sample data by Internal Revenue District rather than using the national weights used in other tables. For this reason, the United States totals in the State tables differ slightly from the totals in other tables. The sampling variability of the figures is also generally somewhat higher in the State tables.

Apart from the sample design, the chief limitation of the data in the State tables is that they are shown for the State where the return was filed, which is not necessarily the State where the business was conducted. For most of the businesses in this report, this presents no problem, because the place of business was in the State where the return was filed. However, in two cases the problem becomes serious.

The first problem arose from the fact that larger businesses, and especially large corporations, often engaged in business activity across State lines. Thus the receipts reported only in the State where the return was filed were actually earned in several different States. In the corporation tables and in chart 5A, those with

business receipts of less than $1,000,000 are shown separately on the assumption that this group is less likely to be engaged in interstate business activity.

The second problem, which involves primarily proprietorships, came about because of the Internal Revenue processing system. Tax returns were processed in Service Centers, each serving a particular geographic Region. When a return from outside the Region was filed in a Service Center, it was given a code for one of the Districts served by that Center. Each Center had a particular District office it used to accumulate such returns, and in each such State, the return data were somewhat overstated. The States thus overstated were California, Connecticut, Florida, Maryland, Ohio, and Texas. The overstatement is not very serious except in the State of Maryland, where many returns from other parts of the country erroneously filed in Washington, D.C., were classified.

The District of Columbia is shown as a separate classification in the tables for unincorporated businesses but not for corporations. This was due to processing differences. The District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District; however, returns of proprietors and partnerships with District of Columbia addresses were separately identified during statistical processing. This was not done for corporation returns; consequently, in the corporation tables, the District of Columbia is included in the State of Maryland.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1966 AND 1967

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1966	1967	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL INDUSTRIES																
All businesses, total	11,478,119	11,566,624	1,509,970,174	1,574,394,661	1,031,966,986	1,072,685,272	478,003,224	501,709,428	48,551,915	52,579,618	41,167,711	43,589,167	35,900,402	40,466,340	21,526,715	23,572,696
Corporations, total	1,468,725	1,534,360	1,224,370,364	1,284,999,547	866,425,312	908,598,347	357,945,052	376,401,200	37,473,286	40,819,886	35,132,919	37,066,090	31,348,428	35,370,294	15,486,559	16,808,835
Small Business Corporations	181,851	200,784	49,858,410	55,742,555	36,378,651	40,805,087	13,479,759	14,937,468	892,452	1,006,408	931,899	1,073,998	361,294	396,526	762,155	870,441
Noncorporate businesses, total	10,009,394	10,032,264	285,599,810	289,395,114	165,541,674	164,086,925	120,058,172	125,308,228	11,078,629	11,759,732	6,034,792	6,523,077	4,551,974	5,096,046	6,040,156	6,763,861
Proprietorships	9,086,714	9,126,082	207,446,686	211,372,116	120,090,602	120,938,866	87,356,120	90,433,289	8,313,713	8,753,059	4,039,680	4,341,819	2,651,531	2,878,427	4,499,753	4,992,155
Partnerships	922,680	906,182	78,153,124	78,022,998	45,451,072	43,148,059	32,702,052	34,874,939	2,764,916	3,006,673	1,995,112	2,181,258	1,900,443	2,217,619	1,540,403	1,771,706
AGRICULTURE, FORESTRY, AND FISHERIES																
All businesses, total	3,325,785	3,352,683	48,956,929	49,576,426	29,624,320	30,209,906	19,332,627	19,366,538	4,541,505	4,845,041	1,497,270	1,636,321	1,694,990	1,900,886	1,270,181	1,510,943
Corporations, total	27,945	32,448	8,203,046	8,855,311	5,887,109	6,524,095	2,315,937	2,331,216	319,023	374,213	170,090	200,930	149,603	186,887	161,574	190,985
Small Business Corporations	7,427	8,516	1,183,654	1,372,674	816,834	931,749	366,820	440,925	64,494	83,404	27,384	33,677	27,642	38,552	25,432	35,992
Noncorporate businesses, total	3,297,840	3,320,235	40,753,883	40,721,115	23,737,211	23,685,811	17,016,690	17,035,322	4,222,482	4,470,828	1,327,180	1,435,391	1,545,387	1,713,999	1,108,607	1,319,958
Proprietorships	3,172,739	3,195,602	35,485,823	35,271,425	20,553,384	20,291,208	14,932,457	14,980,235	3,822,928	4,070,063	1,175,724	1,278,115	1,381,280	1,534,623	936,664	1,137,005
Partnerships	125,101	124,633	5,268,060	5,449,690	3,183,827	3,394,603	2,084,233	2,055,087	399,554	400,765	151,456	157,276	164,107	179,376	171,943	182,953
Farms																
All businesses, total	3,154,055	3,166,122	43,156,382	43,545,285	26,050,308	26,482,415	17,106,092	17,062,888	4,309,766	4,569,917	1,409,024	1,530,437	1,636,949	1,831,003	1,218,467	1,440,348
Corporations, total	18,930	21,760	5,376,132	5,844,203	3,700,247	4,149,818	1,675,885	1,694,385	247,306	286,093	130,286	149,220	125,456	153,446	141,052	157,786
Small Business Corporations	5,409	6,424	766,312	1,043,686	493,318	680,763	272,994	362,923	54,137	71,894	20,552	27,846	24,550	32,042	21,441	33,907
Noncorporate businesses, total	3,135,125	3,144,362	37,780,250	37,701,082	22,350,061	22,332,597	15,430,207	15,368,503	4,062,460	4,283,824	1,278,738	1,381,217	1,511,493	1,677,557	1,077,415	1,282,562
Proprietorships	3,020,492	3,030,065	33,323,981	33,135,763	19,729,694	19,546,476	13,594,305	13,589,305	3,692,710	3,915,444	1,139,002	1,237,233	1,358,479	1,506,880	914,175	1,110,949
Partnerships	114,633	114,297	4,456,269	4,565,319	2,620,367	2,786,121	1,835,902	1,779,198	369,750	368,380	139,736	143,984	153,014	170,677	163,240	171,613
Agricultural Services and Hunting and Trapping																
All businesses, total	120,610	135,786	5,019,346	5,286,606	3,197,954	3,411,455	1,821,393	1,875,150	183,428	213,928	71,879	89,781	46,509	57,717	43,227	61,328
Corporations, total	6,956	8,116	2,569,079	2,706,806	1,987,004	2,166,760	582,075	540,046	62,537	72,304	34,139	43,075	20,193	28,423	18,988	29,152
Small Business Corporations	1,418	1,561	378,502	291,345	292,423	225,559	86,079	65,786	9,101	9,320	5,632	4,695	1,659	5,917	3,904	1,636
Noncorporate businesses, total	113,654	127,670	2,450,267	2,579,800	1,210,950	1,244,695	1,239,318	1,335,104	120,891	141,624	37,740	46,706	26,316	29,294	24,239	32,176
Proprietorships	105,818	119,414	1,759,923	1,781,727	717,608	683,675	1,042,316	1,098,051	96,282	115,700	29,458	35,180	16,645	22,098	18,191	21,531
Partnerships	7,836	8,256	690,344	798,073	493,342	561,020	197,002	237,053	24,609	25,924	8,282	11,526	9,671	7,196	6,048	10,645
Forestry																
All businesses, total	17,347	13,058	254,395	185,094	141,160	89,420	113,235	95,675	13,968	10,984	6,145	5,748	6,905	2,653	2,156	2,879
Corporations, total	726	583	71,888	101,786	66,084	67,420	5,804	34,366	874	3,981	1,475	3,848	2,472	1,439	102	2,608
Small Business Corporations	276	(1)	21,260	(1)	20,184	(1)	1,076	(1)	316	(1)	628	(1)	1,328	(1)	21	(1)
Noncorporate businesses, total	16,621	12,475	182,507	83,308	75,076	22,000	107,431	61,309	13,094	7,003	4,670	1,900	4,433	1,214	2,054	271
Proprietorships	15,509	11,797	147,087	71,418	53,587	15,433	93,500	55,986	11,362	6,388	3,456	1,623	3,476	899	1,888	237
Partnerships	1,112	678	35,420	11,890	21,489	6,567	13,931	5,323	1,732	615	1,214	277	957	315	166	34
Fisheries																
All businesses, total	33,772	37,718	526,805	559,441	234,898	226,616	291,907	332,825	34,344	50,212	10,222	10,356	4,627	9,514	6,331	6,388
Corporations, total	1,333	1,989	185,947	202,516	133,774	140,097	52,173	62,419	8,306	11,835	4,190	4,787	1,482	3,579	1,432	1,439
Small Business Corporations	324	416	17,580	21,770	10,909	13,980	6,671	7,790	940	1,487	572	708	105	355	66	40
Noncorporate businesses, total	32,439	35,729	340,858	356,925	101,124	86,519	239,734	270,406	26,038	38,377	6,032	5,569	3,145	5,935	4,899	4,949
Proprietorships	30,919	34,326	254,831	282,517	52,495	45,624	202,336	236,893	22,575	32,531	3,808	4,080	2,680	4,747	2,410	4,288
Partnerships	1,520	1,403	86,027	74,408	48,629	40,895	37,398	33,513	3,463	5,846	2,224	1,489	465	1,188	2,489	661
MINING																
All businesses, total	70,765	73,361	15,889,399	15,123,041	8,881,036	8,096,759	7,008,364	7,026,281	1,091,982	1,095,127	449,484	426,232	237,824	262,005	144,932	153,551
Corporations, total	14,831	14,441	13,889,920	12,754,444	8,187,175	7,409,515	5,702,745	5,344,929	918,697	873,607	387,843	347,512	194,488	210,491	116,987	109,243
Small Business Corporations	2,227	1,896	741,000	387,937	563,624	241,351	177,376	146,586	44,444	25,614	17,725	11,569	7,911	5,156	2,803	2,439
Noncorporate businesses, total	55,934	58,920	1,999,479	2,368,597	693,861	687,244	1,305,619	1,681,352	173,285	221,520	61,641	78,720	43,336	51,514	27,945	44,308
Proprietorships	42,696	45,677	1,117,131	1,323,164	203,112	213,515	914,020	1,109,648	100,621	132,676	31,978	40,799	28,025	31,655	17,089	25,848
Partnerships	13,238	13,243	882,348	1,045,433	490,749	473,729	391,599	571,704	72,664	88,844	29,663	37,921	15,311	19,859	10,856	18,460

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1966 AND 1967—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1966	1967	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MINING--Continued																
Crude Petroleum and Natural Gas																
All businesses, total	50,431	57,798	6,732,692	6,973,582	3,014,935	2,822,646	3,717,758	4,150,934	478,883	487,953	156,964	166,652	125,331	141,574	69,483	68,414
Corporations, total	7,924	7,285	5,276,435	5,160,752	2,592,260	2,392,465	2,684,175	2,768,287	348,545	316,513	111,508	104,513	87,793	98,104	48,827	37,036
Small Business Corporations	1,097	1,110	406,673	214,162	335,814	142,781	70,859	71,381	23,031	11,093	8,185	4,954	3,786	2,714	1,513	2,118
Noncorporate businesses, total	42,507	50,513	1,456,257	1,812,830	422,675	430,181	1,033,583	1,382,647	130,338	171,440	45,456	62,139	37,538	43,470	20,656	31,378
Proprietorships	32,043	39,822	947,823	1,136,917	146,675	160,305	801,149	976,610	84,123	112,910	27,001	34,816	25,817	28,074	14,790	21,969
Partnerships	10,464	10,691	508,434	675,913	276,000	269,876	232,434	406,037	46,215	58,530	18,455	27,323	11,721	15,396	5,866	9,409
Other Mining																
All businesses, total	20,334	15,563	9,156,707	8,149,459	5,866,101	5,274,113	3,290,607	2,875,347	613,099	607,174	292,520	259,580	112,493	120,431	75,448	85,136
Corporations, total	6,907	7,156	8,613,485	7,593,692	5,594,915	5,017,050	3,018,570	2,576,642	570,152	557,094	276,335	242,999	106,695	112,387	68,160	72,207
Small Business Corporations	1,130	786	334,327	173,775	227,810	98,570	106,517	75,205	21,413	14,521	9,540	6,615	4,125	2,442	1,290	321
Noncorporate businesses, total	13,427	8,407	543,222	555,767	271,186	257,063	272,037	298,705	42,947	50,080	16,185	16,581	5,798	8,044	7,288	12,929
Proprietorships	10,653	5,855	169,308	186,247	56,437	53,210	112,872	133,038	16,498	19,766	4,977	5,983	2,208	3,581	2,298	3,878
Partnerships	2,774	2,552	373,914	369,520	214,749	203,853	159,165	165,667	26,449	30,314	11,208	10,598	3,590	4,463	4,990	9,051
CONTRACT CONSTRUCTION																
All businesses, total	858,330	855,982	88,785,278	92,291,540	69,838,885	71,924,132	18,946,395	20,367,413	1,798,804	1,891,550	1,536,254	1,648,528	559,059	625,356	501,990	600,988
Corporations, total	112,373	123,180	61,850,382	66,828,236	51,867,138	55,629,499	9,983,244	11,198,737	1,123,883	1,204,572	1,106,634	1,206,928	385,011	450,357	362,787	362,039
Small Business Corporations	17,603	22,388	5,254,759	6,611,212	4,214,391	5,283,027	1,040,368	1,328,185	75,863	101,047	102,985	125,858	25,860	38,848	31,123	37,527
Noncorporate businesses, total	745,957	732,802	26,934,896	25,463,304	17,971,747	16,294,633	8,963,151	9,168,676	674,921	686,978	429,620	441,600	174,048	174,999	139,203	238,949
Proprietorships	689,842	680,460	19,163,506	18,334,278	11,856,409	10,921,692	7,307,099	7,412,591	535,336	548,032	313,916	325,341	133,039	125,188	111,625	136,168
Partnerships	56,115	52,342	7,771,390	7,129,026	6,115,338	5,372,941	1,656,052	1,756,085	139,585	138,946	115,704	116,259	41,009	49,811	27,578	102,781
General Contractors																
All businesses, total	203,131	204,847	54,157,305	55,057,607	45,798,738	45,975,347	8,358,569	9,082,260	1,096,764	1,129,351	752,554	808,244	400,232	447,929	259,575	307,913
Corporations, total	52,606	58,264	40,496,582	42,981,391	35,157,260	37,134,287	5,339,322	5,847,104	826,301	844,678	580,014	633,418	295,425	341,275	207,647	189,831
Small Business Corporations	7,369	9,504	2,665,262	3,646,367	2,262,269	3,111,560	402,993	534,807	36,637	48,906	39,634	52,476	16,419	25,333	10,338	16,056
Noncorporate businesses, total	150,525	146,583	13,660,723	12,076,216	10,641,478	8,841,060	3,019,247	3,235,156	270,463	284,673	172,540	174,826	104,807	106,654	51,928	118,082
Proprietorships	130,535	125,723	8,537,346	7,475,850	6,292,766	5,131,415	2,244,582	2,344,435	193,642	204,107	114,658	112,539	76,851	67,574	39,970	46,566
Partnerships	19,990	20,860	5,123,377	4,600,366	4,348,712	3,709,645	774,665	890,721	76,821	80,566	57,882	62,287	27,956	39,080	11,958	71,516
Special Trade Contractors																
All businesses, total	640,404	622,243	34,237,337	36,546,737	23,775,391	25,527,344	10,461,945	11,019,398	692,876	739,155	773,043	830,024	156,302	172,756	240,650	284,086
Corporations, total	58,937	64,647	21,187,778	23,792,176	16,571,074	18,452,452	4,616,704	5,339,724	296,232	355,240	519,800	572,781	88,908	108,540	154,785	172,158
Small Business Corporations	10,099	12,883	2,487,516	2,964,389	1,864,872	2,171,076	622,644	793,313	38,974	52,134	58,180	73,381	9,399	13,502	20,754	21,471
Noncorporate businesses, total	581,467	557,596	13,049,559	12,754,561	7,204,317	7,074,892	5,845,241	5,679,674	396,644	383,915	253,243	257,243	67,394	64,216	85,865	111,928
Proprietorships	545,499	526,749	10,411,578	10,340,973	5,444,880	5,505,434	4,966,697	4,835,544	334,075	326,925	195,530	205,379	54,387	53,649	70,249	84,744
Partnerships	35,968	30,847	2,637,981	2,413,588	1,759,437	1,569,458	878,544	844,130	62,569	56,990	57,713	51,864	13,007	10,567	15,616	27,184
Plumbing, heating, and air conditioning																
All businesses, total	80,749	80,802	9,388,449	9,520,017	7,145,239	7,179,011	2,243,209	2,341,006	110,634	112,945	186,198	189,241	31,347	32,328	54,364	59,235
Corporations, total	14,679	15,117	6,569,409	6,853,010	5,330,618	5,477,821	1,238,791	1,375,189	57,330	62,014	133,231	137,418	20,339	21,557	40,310	40,087
Small Business Corporations	2,751	2,969	861,046	845,398	674,303	634,129	186,743	211,269	8,099	7,929	18,012	17,132	2,326	2,179	6,449	5,612
Noncorporate businesses, total	66,070	65,685	2,819,040	2,667,007	1,814,621	1,701,190	1,004,418	965,817	53,304	50,931	52,967	51,823	11,008	10,771	14,054	19,148
Proprietorships	60,828	60,342	2,285,804	2,097,960	1,424,586	1,295,942	861,217	802,018	46,204	42,597	42,533	40,348	9,401	8,815	11,689	15,089
Partnerships	5,242	5,343	533,236	569,047	390,035	405,248	143,201	163,799	7,100	8,334	10,434	11,475	1,607	1,956	2,365	4,059
Electrical work																
All businesses, total	54,742	57,260	5,409,494	5,970,697	4,053,921	4,450,063	1,355,575	1,520,636	65,453	74,445	130,084	135,605	20,887	20,884	30,385	34,153
Corporations, total	8,881	9,101	3,793,388	4,132,556	2,998,206	3,225,653	795,182	906,903	38,519	43,450	99,191	100,222	13,559	14,099	21,814	22,931
Small Business Corporations	1,286	2,245	369,243	491,644	281,805	354,448	87,438	137,196	4,370	5,849	9,303	13,365	1,278	1,486	2,787	3,773
Noncorporate businesses, total	45,861	48,159	1,616,106	1,838,141	1,055,715	1,224,410	560,393	613,733	26,934	30,995	30,893	35,383	7,328	6,785	8,571	11,222
Proprietorships	42,835	45,702	1,249,141	1,510,731	789,234	985,503	459,909	525,230	22,400	26,283	23,570	28,898	6,012	5,934	6,939	8,934
Partnerships	3,026	2,457	366,965	327,410	266,481	238,907	100,484	88,503	4,534	4,712	7,323	6,485	1,316	851	1,632	2,288

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1966 AND 1967—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1966	1967	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CONTRACT CONSTRUCTION—Continued																
Special trade contractors, not elsewhere classified																
All businesses, total	500,947	391,686	19,346,823	17,849,694	12,517,626	12,290,223	6,829,195	5,559,473	514,884	374,142	455,671	428,230	103,552	90,386	155,311	141,008
Corporations, total	35,338	40,189	10,817,260	12,732,441	8,235,291	9,697,475	2,581,969	3,034,966	200,027	246,801	287,191	333,384	54,960	70,676	92,561	108,650
Small Business Corporations	6,062	7,593	1,257,227	1,616,190	908,764	1,178,710	348,463	437,480	26,505	37,328	30,865	42,505	5,795	8,056	11,518	11,953
Noncorporate businesses, total	465,609	351,497	8,529,563	5,117,253	4,282,335	2,592,748	4,247,226	2,524,507	314,857	127,341	168,480	94,846	48,592	19,710	62,750	32,358
Proprietorships	438,484	351,497	6,809,163	5,117,253	3,188,177	2,592,748	3,620,984	2,524,507	264,503	127,341	128,704	94,846	38,620	19,710	51,320	32,358
Partnerships	27,125	-	1,720,400	-	1,094,158	-	626,242	-	50,354	-	39,776	-	9,972	-	11,430	-
Special trade contractors not allocable																
All businesses, total	3,965	92,495	92,571	3,206,329	58,605	1,608,047	33,966	1,598,283	1,905	177,623	1,090	76,948	516	29,159	590	49,691
Corporations, total	(1)	240	(1)	74,169	(1)	51,503	(1)	22,666	(1)	2,975	(1)	1,757	(1)	2,208	(1)	490
Small Business Corporations	-	(1)	-	(1)	-	(1)	-	(1)	-	(1)	-	(1)	-	(1)	-	(1)
Noncorporate businesses, total	3,926	92,255	84,850	3,132,160	51,646	1,556,544	33,204	1,575,617	1,549	174,648	903	75,191	466	26,951	490	49,201
Proprietorships	3,352	69,208	67,470	1,615,029	42,883	631,241	24,587	983,789	968	130,704	723	41,287	354	19,191	301	28,364
Partnerships	574	23,047	17,380	1,517,131	8,763	925,303	8,617	591,828	581	43,944	180	33,904	112	7,760	189	20,837
Contractors Not Allocable																
All businesses, total	14,794	28,892	390,637	687,196	264,756	421,441	125,881	265,755	9,165	23,044	10,658	10,260	2,525	4,671	1,766	8,988
Corporations, total	830	269	166,022	54,669	138,804	42,760	27,218	11,909	1,350	4,654	6,820	729	678	542	355	50
Small Business Corporations	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-
Noncorporate businesses, total	13,964	28,623	224,615	632,527	125,952	378,681	98,663	253,846	7,815	18,390	3,838	9,531	1,847	4,129	1,411	8,938
Proprietorships	13,807	27,988	214,583	517,455	118,763	284,843	95,820	232,612	7,620	17,000	3,729	7,423	1,801	3,965	1,407	4,857
Partnerships	157	635	10,032	115,072	7,189	93,838	2,843	21,234	195	1,390	109	2,108	46	164	(1)	4,081
MANUFACTURING																
All businesses, total	403,835	401,014	570,540,644	588,682,221	399,357,965	411,586,182	171,182,677	177,096,042	16,732,984	18,403,232	17,280,906	17,864,768	4,671,324	5,655,685	4,666,077	5,067,448
Corporations, total	187,642	197,023	557,318,291	576,569,503	390,877,215	403,894,962	166,441,076	172,674,541	16,333,903	17,984,660	17,022,352	17,616,569	4,585,521	5,567,510	4,508,192	4,889,976
Small Business Corporations	21,737	24,568	9,332,302	10,491,059	6,810,371	7,650,516	2,521,931	2,840,543	168,593	208,066	193,983	225,625	44,811	55,410	106,212	116,514
Noncorporate businesses, total	216,193	203,991	13,222,353	12,112,718	8,480,750	7,691,220	4,741,601	4,421,501	399,081	418,572	258,554	248,199	85,803	88,175	157,885	177,472
Proprietorships	179,649	169,505	7,145,493	6,472,710	4,132,813	3,728,940	3,012,678	2,743,773	264,130	279,090	143,787	140,503	52,014	53,909	91,962	101,187
Partnerships	36,544	34,486	6,076,860	5,640,008	4,347,937	3,962,280	1,728,923	1,677,728	134,951	139,482	114,767	107,696	33,789	34,266	65,923	76,285
Food and Kindred Products																
All businesses, total	32,285	28,660	87,548,663	82,877,783	67,296,585	63,162,146	20,252,078	19,715,637	1,619,337	1,575,833	2,664,736	2,616,368	489,533	527,601	470,678	455,189
Corporations, total	18,859	17,592	85,209,409	80,632,868	65,492,426	61,415,242	19,716,983	19,217,626	1,573,598	1,530,051	2,635,075	2,588,328	478,577	515,540	456,280	438,338
Small Business Corporations	2,536	2,344	2,375,739	2,053,729	1,939,997	1,681,024	435,742	372,705	40,143	35,238	39,866	27,325	9,974	7,637	13,396	12,441
Noncorporate businesses, total	13,426	11,068	2,339,254	2,244,915	1,804,159	1,746,904	535,095	498,011	45,739	45,782	29,661	28,040	10,956	12,061	14,398	16,851
Proprietorships	9,840	7,633	1,084,283	1,044,346	798,500	803,043	285,783	241,303	23,032	22,402	14,065	12,924	6,213	5,968	5,590	6,056
Partnerships	3,586	3,435	1,254,971	1,200,569	1,005,659	943,861	249,312	256,708	22,707	23,380	15,596	15,116	4,743	6,093	8,808	10,795
Textile Mill Products																
All businesses, total	9,658	8,915	19,043,066	19,720,836	14,973,916	15,613,601	4,069,150	4,107,234	494,250	537,525	372,857	380,375	191,003	215,825	133,238	134,962
Corporations, total	5,741	6,571	18,523,286	19,378,504	14,578,669	15,354,272	3,944,617	4,024,232	485,769	525,135	365,059	374,700	188,132	214,273	125,267	131,942
Small Business Corporations	550	552	193,820	296,363	149,852	236,967	43,968	59,396	3,004	5,356	3,417	7,082	1,115	651	3,458	3,959
Noncorporate businesses, total	3,917	2,344	519,780	342,332	395,247	259,329	124,533	83,002	8,481	12,390	7,798	5,675	2,871	1,552	7,971	3,020
Proprietorships	3,510	1,734	329,527	108,883	240,205	70,688	89,322	38,194	3,839	2,824	4,513	2,411	2,092	764	6,112	681
Partnerships	407	610	190,253	233,449	155,042	188,641	35,211	44,808	4,642	9,566	3,285	3,264	779	788	1,859	2,339
Apparel and Other Textile Products																
All businesses, total	26,107	26,442	20,524,122	21,803,585	15,768,265	16,701,805	4,755,858	5,101,782	166,374	179,797	408,530	449,324	151,962	168,004	231,097	245,472
Corporations, total	17,421	17,682	19,249,093	20,822,400	14,824,565	16,025,443	4,424,528	4,796,957	155,640	170,203	378,913	426,320	148,006	163,898	208,742	223,224
Small Business Corporations	2,878	2,756	1,450,578	1,639,347	1,102,123	1,259,832	348,455	379,515	10,502	7,601	31,058	41,641	4,934	5,710	20,087	19,211
Noncorporate businesses, total	8,686	8,760	1,275,029	981,185	943,700	676,362	331,330	304,825	10,734	9,594	29,617	23,004	3,956	4,106	22,355	22,248
Proprietorships	5,911	6,718	459,705	409,116	307,811	246,068	151,895	163,050	4,165	5,683	10,872	11,334	771	1,367	10,641	13,196
Partnerships	2,775	2,042	815,324	572,069	635,889	430,294	179,435	141,775	6,569	3,911	18,745	11,670	3,185	2,739	11,714	9,052

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1966 AND 1967—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1966	1967	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING--Continued																
Lumber and Wood Products, Except Furniture																
All businesses, total	63,676	60,491	12,258,474	12,371,841	8,917,277	8,981,745	3,341,197	3,390,097	465,895	506,219	304,624	329,442	149,315	156,604	98,601	94,446
Corporations, total	8,793	9,672	9,900,358	10,183,872	7,626,416	7,799,787	2,273,942	2,384,085	328,672	350,261	249,554	270,237	125,628	129,160	81,539	73,291
Small Business Corporations	1,308	1,550	498,907	568,161	364,622	422,001	134,285	146,160	17,165	20,800	13,874	16,672	4,809	5,911	8,668	2,633
Noncorporate businesses, total	54,883	50,819	2,358,116	2,187,969	1,290,861	1,181,958	1,067,255	1,006,012	137,223	155,958	55,070	59,205	23,687	27,444	17,062	21,155
Proprietorships	48,768	45,533	1,543,854	1,471,490	720,071	684,053	823,783	787,438	104,320	122,492	35,858	41,761	15,994	21,228	11,503	14,980
Partnerships	6,115	5,286	814,262	716,479	570,790	497,905	243,472	218,574	32,903	33,466	19,212	17,444	7,693	6,216	5,559	6,175
Furniture and Fixtures																
All businesses, total	17,950	16,774	7,903,958	7,154,299	5,741,222	5,097,608	2,162,736	2,056,691	119,046	120,447	179,773	162,464	49,078	45,732	90,071	69,960
Corporations, total	6,841	6,636	7,304,961	6,696,398	5,318,946	4,792,455	1,986,015	1,903,943	107,843	111,284	166,803	153,561	45,453	42,384	83,049	64,488
Small Business Corporations	768	1,222	228,178	459,057	166,206	322,268	61,972	136,789	2,864	5,603	5,655	8,654	1,387	1,376	4,244	6,712
Noncorporate businesses, total	11,109	10,138	598,997	457,901	422,276	305,153	176,721	152,748	11,203	9,163	12,970	8,903	3,625	3,348	7,022	5,472
Proprietorships	9,818	8,546	343,763	258,229	222,190	162,780	121,573	95,449	8,838	6,516	9,536	5,049	2,960	2,354	3,967	3,265
Partnerships	1,291	1,592	255,234	199,672	200,086	142,373	55,148	57,299	2,365	2,647	3,434	3,854	665	994	3,055	2,207
Printing, Publishing, and Allied Industries																
All businesses, total	54,154	53,888	21,111,082	22,376,486	13,368,078	14,501,276	7,743,004	7,875,213	544,847	591,901	487,322	526,626	157,774	184,683	270,759	303,980
Corporations, total	23,314	24,402	19,975,864	21,292,899	12,798,486	13,963,220	7,177,378	7,329,679	509,469	552,862	463,651	503,174	149,677	176,510	248,556	281,213
Small Business Corporations	2,769	2,937	748,346	720,511	478,934	449,366	269,412	271,145	18,038	22,720	16,486	17,776	4,235	4,857	12,115	12,600
Noncorporate businesses, total	30,840	29,486	1,135,218	1,083,587	569,592	538,056	565,626	545,534	35,378	39,039	23,671	23,452	8,097	8,173	22,203	22,767
Proprietorships	25,064	24,144	642,270	613,553	275,243	266,940	367,027	346,616	23,053	27,361	13,414	12,191	5,863	5,286	13,174	14,296
Partnerships	5,776	5,342	492,948	470,034	294,349	271,116	198,599	198,918	12,325	11,678	10,257	11,261	2,234	2,887	9,029	8,471
Chemicals and Allied Products																
All businesses, total	14,262	15,762	43,853,251	46,027,155	26,148,656	27,770,734	17,704,594	18,256,420	1,923,780	2,023,072	796,945	861,064	391,936	483,650	314,071	362,605
Corporations, total	10,492	10,597	43,584,237	45,661,146	25,981,270	27,532,958	17,602,967	18,128,188	1,915,658	2,011,100	793,192	855,455	390,813	478,684	308,557	354,763
Small Business Corporations	828	1,038	223,169	338,265	138,272	237,154	84,897	101,111	4,686	5,866	4,749	5,082	1,037	951	2,722	6,777
Noncorporate businesses, total	3,770	5,165	269,014	366,009	167,386	237,776	101,627	128,232	8,122	11,972	3,753	5,609	1,123	4,966	5,514	7,842
Proprietorships	2,736	3,980	106,907	154,014	61,712	93,277	45,194	60,736	3,516	4,204	1,623	2,455	566	1,061	3,590	4,633
Partnerships	1,034	1,185	162,107	211,995	105,674	144,499	56,433	67,496	4,606	7,768	2,130	3,154	557	3,905	1,924	3,209
Leather and Leather Products																
All businesses, total	5,103	3,977	5,586,729	5,275,743	4,256,914	3,926,272	1,329,815	1,349,471	62,743	66,521	119,354	116,841	46,362	54,841	62,314	66,903
Corporations, total	2,917	2,747	5,430,890	5,181,647	4,145,452	3,854,552	1,285,438	1,327,095	60,595	65,715	116,773	115,154	45,720	54,529	59,728	65,278
Small Business Corporations	331	235	257,219	151,116	201,909	117,598	55,310	33,518	1,569	1,652	3,328	3,036	603	976	3,539	867
Noncorporate businesses, total	2,186	1,230	155,839	94,096	111,462	71,720	44,377	22,376	2,148	806	2,581	1,687	642	312	2,586	1,625
Proprietorships	1,867	954	83,955	45,223	55,921	34,642	28,034	10,581	1,425	339	1,417	554	340	141	1,646	1,006
Partnerships	319	276	71,884	48,873	55,541	37,078	16,343	11,795	723	467	1,164	1,133	302	171	940	619
Stone, Clay, and Glass Products																
All businesses, total	16,543	18,545	13,409,790	13,741,925	8,792,596	9,090,076	4,617,194	4,651,847	691,663	724,257	391,691	403,994	132,399	162,010	104,538	111,511
Corporations, total	8,446	9,060	13,034,671	13,303,918	8,576,050	8,847,362	4,458,621	4,456,556	673,192	703,674	381,469	391,161	129,745	159,484	101,020	106,139
Small Business Corporations	1,070	960	351,099	201,905	237,410	146,587	113,689	55,318	17,423	10,576	9,412	5,917	3,016	2,628	3,000	1,364
Noncorporate businesses, total	8,097	9,485	375,119	438,007	216,546	242,714	158,573	195,291	18,471	20,583	10,222	12,833	2,654	2,526	3,518	5,372
Proprietorships	6,306	8,431	193,351	273,802	104,688	142,699	88,663	131,101	10,166	14,266	5,466	8,298	1,504	1,806	1,835	3,398
Partnerships	1,791	1,054	181,768	164,205	111,858	100,015	69,910	64,190	8,305	6,317	4,756	4,535	1,150	720	1,683	1,974
Primary Metal Industries																
All businesses, total	7,901	7,189	42,393,072	40,154,296	30,196,720	28,164,966	12,196,352	11,989,331	1,881,732	2,072,275	1,011,257	1,058,035	422,911	485,329	194,623	224,503
Corporations, total	5,326	4,691	42,079,402	39,701,251	29,988,676	27,825,299	12,090,726	11,875,952	1,875,467	2,063,914	1,005,392	1,051,307	421,729	483,753	191,630	220,448
Small Business Corporations	441	548	328,167	304,736	232,233	216,557	95,934	88,179	6,249	7,871	7,886	7,495	868	2,661	1,508	1,054
Noncorporate businesses, total	2,575	2,498	313,670	453,045	208,044	339,667	105,626	113,379	6,265	8,361	5,865	6,728	1,182	1,576	2,993	4,055
Proprietorships	1,792	1,844	136,655	259,242	78,375	199,333	58,280	59,910	3,463	4,381	2,830	3,395	637	793	1,745	2,202
Partnerships	783	654	177,015	193,803	129,669	140,334	47,346	53,469	2,802	3,980	3,035	3,333	545	783	1,248	1,853

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1966 AND 1967—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1966	1967	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING—Continued																
Fabricated Metal Products																
All businesses, total	33,665	37,453	32,195,852	33,521,292	22,874,941	23,616,025	9,320,911	9,905,267	734,846	826,320	724,140	780,565	217,927	253,267	276,255	286,427
Corporations, total	21,124	24,353	31,376,104	32,806,038	22,376,507	23,197,021	8,999,597	9,609,017	713,172	804,266	708,816	764,815	214,124	247,710	266,896	274,578
Small Business Corporations	2,354	2,995	790,392	1,057,853	517,701	698,010	272,691	359,843	14,497	21,693	17,699	24,684	3,155	5,192	8,954	11,978
Noncorporate businesses, total	12,541	13,100	819,748	715,254	498,434	419,004	321,314	296,250	21,674	22,054	15,324	15,750	3,803	5,557	9,359	11,849
Proprietorships	10,656	10,580	451,219	331,705	260,979	173,021	190,240	158,684	13,646	13,071	7,963	7,576	2,270	2,981	5,368	5,772
Partnerships	1,885	2,520	368,529	383,549	237,455	245,983	131,074	137,566	8,028	8,983	7,361	8,174	1,533	2,576	3,991	6,077
Machinery, Except Electric																
All businesses, total	46,227	45,796	45,869,629	48,100,542	29,739,718	31,200,620	16,129,909	16,899,921	1,456,875	1,718,674	1,125,601	1,212,019	388,980	506,621	359,285	414,870
Corporations, total	20,726	21,200	44,476,219	46,821,187	28,984,224	30,488,234	15,491,995	16,332,953	1,401,208	1,666,911	1,094,738	1,182,547	378,446	497,915	342,322	394,911
Small Business Corporations	1,969	2,595	510,037	1,111,929	314,429	779,930	195,608	331,999	11,746	30,569	12,189	26,334	2,562	7,131	6,949	13,911
Noncorporate businesses, total	25,501	24,596	1,393,410	1,279,355	755,494	712,386	637,914	566,968	55,667	51,763	30,863	29,472	10,534	8,706	16,963	19,959
Proprietorships	20,991	19,601	834,814	782,093	421,356	412,492	413,456	369,600	40,778	37,392	19,369	18,700	7,620	6,005	10,934	13,782
Partnerships	4,510	4,995	558,596	497,262	334,138	299,894	224,458	197,368	14,889	14,371	11,494	10,772	2,914	2,701	6,029	6,177
Electrical Machinery, Equipment, and Supplies																
All businesses, total	12,859	14,542	40,032,341	42,639,637	27,807,833	29,527,312	12,224,508	13,112,324	912,707	1,086,073	926,213	989,005	310,059	459,782	331,074	369,930
Corporations, total	8,868	10,737	39,843,831	42,498,210	27,688,034	29,436,877	12,155,797	13,061,333	908,367	1,082,289	922,438	986,470	309,291	459,045	327,304	367,251
Small Business Corporations	874	1,148	291,395	348,257	210,313	224,925	81,082	123,332	3,775	6,307	5,112	7,794	2,553	2,423	3,143	5,299
Noncorporate businesses, total	3,991	3,805	188,510	141,427	119,799	90,435	68,711	50,991	4,340	3,784	3,775	2,535	768	737	3,770	2,679
Proprietorships	3,239	3,263	103,651	66,290	57,134	36,967	46,517	29,322	3,254	2,841	2,167	1,393	423	315	2,698	1,750
Partnerships	752	542	84,859	75,137	62,665	53,468	22,194	21,669	1,086	943	1,608	1,142	345	422	1,072	929
Transportation Equipment																
All businesses, total	8,350	9,908	73,907,442	78,634,885	54,805,959	59,424,302	19,101,483	19,210,584	1,713,737	2,065,664	2,348,318	2,397,642	686,873	868,662	422,139	518,876
Corporations, total	4,948	5,390	73,709,769	78,386,153	54,660,870	59,251,615	19,048,899	19,134,538	1,708,712	2,060,329	2,343,818	2,392,053	684,898	867,310	419,949	515,425
Small Business Corporations	416	661	289,727	185,424	208,587	142,333	81,140	43,091	4,261	4,123	4,186	4,792	1,096	1,566	2,113	3,035
Noncorporate businesses, total	3,402	4,518	197,673	248,732	145,089	172,687	52,584	76,046	5,025	5,335	4,500	5,589	1,975	1,352	2,190	3,451
Proprietorships	2,728	3,762	125,111	131,503	91,509	89,431	33,602	42,073	2,613	2,422	2,454	2,501	415	604	1,657	2,025
Partnerships	674	756	72,562	117,229	53,580	83,256	18,982	33,973	2,412	2,913	2,046	3,088	1,560	748	533	1,426
Manufacturing Industries, Not Elsewhere Classified																
All businesses, total	52,364	49,930	104,726,145	114,053,529	68,538,564	74,667,265	36,187,582	39,386,265	3,942,444	4,302,756	5,415,931	5,575,717	881,770	1,081,163	1,304,246	1,405,018
Corporations, total	23,334	25,246	103,507,907	113,033,486	67,751,561	74,007,043	35,756,346	39,026,443	3,914,933	4,282,322	5,393,808	5,556,957	874,123	1,075,664	1,285,181	1,376,846
Small Business Corporations	2,617	2,951	794,421	1,052,953	546,778	715,349	247,643	337,604	12,665	22,026	19,057	21,290	3,462	5,730	12,308	14,610
Noncorporate businesses, total	29,030	24,684	1,218,238	1,020,043	787,003	660,222	431,236	359,822	27,511	20,434	22,123	18,760	7,647	5,499	19,065	28,172
Proprietorships	24,398	20,712	657,390	472,287	401,923	282,319	255,468	189,969	17,106	11,525	11,807	9,112	4,279	3,042	10,770	13,261
Partnerships	4,632	3,972	560,848	547,756	385,080	377,903	175,768	169,853	10,405	8,909	10,316	9,648	3,368	2,457	8,295	14,911
Manufacturing Not Allocable																
All businesses, total	2,733	2,741	177,028	228,387	130,721	140,429	46,306	87,958	2,709	5,898	3,614	5,289	3,443	1,913	3,091	2,797
Corporations, total	492	447	112,290	169,526	85,063	103,582	27,227	65,944	1,608	4,344	2,853	4,330	1,159	1,651	2,172	1,841
Small Business Corporations	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Noncorporate businesses, total	2,241	2,294	64,738	58,861	45,658	36,847	19,079	22,014	1,101	1,554	761	959	2,284	262	919	956
Proprietorships	2,026	2,070	49,038	50,934	35,196	31,187	13,841	19,747	917	1,371	433	851	68	196	735	885
Partnerships	215	224	15,700	7,927	10,462	5,660	5,238	2,267	184	183	328	108	2,216	66	184	71
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																
All businesses, total	371,770	359,088	101,198,373	106,040,278	56,639,498	60,380,840	44,558,876	45,659,440	10,079,153	11,010,040	6,375,480	6,830,731	3,648,498	4,236,182	2,263,140	2,436,156
Corporations, total	59,925	66,045	94,205,011	99,190,985	54,677,629	58,303,545	39,527,382	40,887,440	9,475,211	10,400,692	6,119,189	6,567,383	3,548,262	4,127,775	2,153,646	2,258,728
Small Business Corporations	7,097	8,598	1,276,509	1,332,057	718,629	780,323	557,880	551,734	80,815	80,787	52,420	51,620	16,283	16,150	28,651	26,266
Noncorporate businesses, total	311,845	293,043	6,993,362	6,849,293	1,961,869	2,077,295	5,031,494	4,772,000	603,942	609,348	256,291	263,348	100,236	108,407	109,494	177,428
Proprietorships	296,361	277,807	5,755,221	5,538,856	1,211,033	1,258,718	4,544,189	4,280,140	521,447	525,556	213,694	219,956	86,411	86,559	92,260	146,679
Partnerships	15,484	15,236	1,238,141	1,310,437	750,836	818,577	487,305	491,860	82,495	83,792	42,597	43,392	13,825	21,848	17,234	30,749

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1966 AND 1967—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1966	1967	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued																
Transportation																
All businesses, total	334,560	323,635	49,324,886	51,170,325	30,644,889	32,581,987	18,679,999	18,588,340	4,213,510	4,614,804	2,398,155	2,554,826	1,224,576	1,419,386	1,872,579	2,017,655
Corporations, total	46,402	50,972	42,840,271	44,844,089	28,828,083	30,638,930	14,012,188	14,205,159	3,645,296	4,050,551	2,157,448	2,307,546	1,130,616	1,320,518	1,774,254	1,851,492
Small Business Corporations	5,707	6,848	1,082,798	1,056,476	610,053	634,336	472,745	422,140	66,115	59,552	44,846	41,848	14,080	11,938	25,402	22,888
Noncorporate businesses, total	288,158	272,663	6,484,615	6,326,236	1,816,806	1,943,057	4,667,811	4,383,181	568,214	564,253	240,707	247,280	93,960	98,868	98,325	166,163
Proprietorships	274,670	259,710	5,374,628	5,180,782	1,128,051	1,208,522	4,246,579	3,972,262	497,306	493,570	203,351	209,196	82,578	79,275	82,482	139,426
Partnerships	13,488	12,953	1,109,987	1,145,454	688,755	734,535	421,232	410,919	70,908	70,683	37,356	38,084	11,382	19,593	15,843	26,737
Local transportation																
All businesses, total	63,483	63,546	2,621,102	2,986,367	1,377,524	1,681,635	1,243,578	1,304,733	252,379	274,628	138,656	154,197	57,936	59,808	54,549	85,452
Corporations, total	8,079	9,030	2,117,208	2,515,120	1,314,581	1,610,030	802,627	909,090	199,032	229,777	123,588	141,029	50,904	54,546	39,783	64,373
Small Business Corporations	924	948	101,061	82,828	66,391	49,151	34,670	33,677	6,596	7,157	5,038	4,009	996	1,496	1,432	1,076
Noncorporate businesses, total	55,404	54,516	503,894	467,247	62,943	71,605	440,951	395,643	53,347	44,851	15,068	13,168	7,032	5,262	14,766	21,079
Proprietorships	54,604	53,314	452,401	401,510	38,245	35,774	414,156	365,737	45,451	39,022	12,930	10,521	6,552	4,197	13,347	18,663
Partnerships	800	1,202	51,493	65,737	24,698	35,831	26,795	29,906	7,896	5,829	2,138	2,647	480	1,065	1,419	2,416
Trucking and warehousing																
All businesses, total	234,549	221,939	19,094,137	18,737,337	10,996,512	10,665,270	8,097,625	8,072,066	1,228,132	1,269,207	990,071	1,029,380	229,492	259,185	480,144	480,563
Corporations, total	24,642	25,673	14,091,004	13,824,016	9,743,121	9,383,677	4,347,883	4,440,339	746,650	791,382	781,846	813,668	148,924	174,237	410,631	358,340
Small Business Corporations	2,895	3,200	567,565	548,289	340,272	325,920	227,293	222,369	38,980	31,781	34,311	27,034	7,584	5,308	16,539	13,606
Noncorporate businesses, total	209,907	196,266	5,003,133	4,913,321	1,253,391	1,281,593	3,749,742	3,631,727	481,482	477,825	208,225	215,712	80,568	84,948	69,513	122,223
Proprietorships	199,395	187,019	4,163,214	4,119,524	739,301	794,388	3,423,913	3,325,135	424,770	422,330	176,115	184,280	70,818	68,319	57,478	103,375
Partnerships	10,512	9,247	839,919	793,797	514,090	487,205	325,829	306,592	56,712	55,495	32,110	31,432	9,750	16,629	12,035	18,848
Water transportation																
All businesses, total	11,296	12,030	3,847,921	4,305,094	2,736,755	3,090,022	1,111,166	1,215,072	264,537	308,630	72,579	78,403	85,884	110,127	79,668	105,982
Corporations, total	4,516	5,056	3,666,993	4,111,638	2,672,817	3,001,019	994,176	1,110,619	252,390	292,223	68,771	73,986	83,570	107,489	76,639	96,133
Small Business Corporations	467	571	71,374	34,994	46,333	21,278	25,041	13,716	8,628	7,421	2,349	1,338	1,439	2,749	735	416
Noncorporate businesses, total	6,780	6,974	180,928	193,456	63,938	89,003	116,990	104,453	12,147	16,407	3,808	4,417	2,314	2,638	3,029	9,849
Proprietorships	6,225	6,172	136,923	117,603	41,173	41,984	95,750	75,619	10,457	10,872	3,016	2,785	2,004	1,797	2,400	7,726
Partnerships	555	802	44,005	75,853	22,765	47,019	21,240	28,834	1,690	5,535	792	1,632	310	841	629	2,123
Railroad transportation																
All businesses, total	447	515	12,210,538	11,883,291	8,178,288	8,327,751	4,032,250	3,555,540	1,384,510	1,394,865	921,015	978,072	517,878	553,952	942,816	987,069
Corporations, total	447	515	12,210,538	11,883,291	8,178,288	8,327,751	4,032,250	3,555,540	1,384,510	1,394,865	921,015	978,072	517,878	553,952	942,816	987,069
Small Business Corporations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Noncorporate businesses, total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proprietorships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnerships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transportation																
All businesses, total	24,785	25,606	11,551,188	13,258,237	7,355,810	8,817,309	4,195,380	4,440,930	1,083,952	1,367,474	275,834	314,774	333,386	436,314	315,402	358,589
Corporations, total	8,718	10,699	10,754,528	12,506,024	6,919,276	8,316,453	3,835,252	4,189,571	1,062,714	1,342,304	262,228	300,791	329,340	430,294	304,385	345,577
Small Business Corporations	1,421	2,129	342,798	390,365	157,057	237,987	185,741	152,378	11,911	13,193	3,148	9,467	4,061	2,385	6,696	7,790
Noncorporate businesses, total	16,067	14,907	796,660	752,213	436,534	500,856	360,128	251,359	21,238	25,170	13,606	13,983	4,046	6,020	11,017	13,012
Proprietorships	14,446	13,205	622,090	542,146	309,332	336,376	312,760	205,772	16,628	21,346	11,290	11,610	3,204	4,962	9,257	9,662
Partnerships	1,621	1,702	174,570	210,067	127,202	164,480	47,368	45,587	4,610	3,824	2,316	2,373	842	1,058	1,760	3,350
Communication, Electric, Gas, and Sanitary Services																
All businesses, total	37,210	35,453	51,873,488	54,869,952	25,994,610	27,798,853	25,878,878	27,071,099	5,865,643	6,395,236	3,977,326	4,275,905	2,423,921	2,816,795	390,561	418,500
Corporations, total	13,523	15,073	51,364,740	54,346,896	25,849,546	27,664,615	25,515,194	26,682,281	5,829,915	6,350,141	3,961,741	4,259,837	2,417,646	2,807,257	379,392	407,236
Small Business Corporations	1,390	1,750	193,711	275,581	108,576	145,987	85,135	129,594	14,700	21,235	7,574	9,772	2,203	4,212	3,249	3,378
Noncorporate businesses, total	23,687	20,380	508,748	523,056	145,064	134,238	363,684	388,818	35,728	45,095	15,585	16,068	6,275	9,538	11,169	11,264
Proprietorships	21,691	18,097	380,594	358,073	82,983	50,196	297,611	307,877	24,141	31,986	10,344	10,760	3,832	7,283	9,778	7,252
Partnerships	1,996	2,283	128,154	164,983	62,081	84,042	66,073	80,941	11,587	13,109	5,241	5,308	2,443	2,255	1,391	4,012

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1966 AND 1967—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1966	1967	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE--Continued																
Retail Trade																
All businesses, total	2,010,793	2,046,209	300,421,863	320,750,967	221,166,829	234,711,165	79,255,038	86,039,805	3,462,367	3,724,288	4,498,371	4,977,188	1,668,045	1,841,724	6,071,867	6,638,065
Corporations, total	298,432	315,581	197,824,082	216,340,613	145,146,903	157,762,025	52,677,179	58,578,588	2,133,015	2,384,474	2,887,809	3,240,347	1,211,305	1,376,617	4,100,040	4,568,935
Small Business Corporations	50,753	54,480	14,876,577	17,445,237	11,092,143	12,786,672	3,784,434	4,658,565	158,739	182,944	214,726	286,999	79,050	78,592	268,137	324,114
Noncorporate businesses, total	1,712,361	1,730,628	102,597,781	104,410,354	76,019,926	76,949,140	26,577,859	27,461,217	1,329,352	1,339,814	1,610,562	1,736,841	456,740	465,107	1,971,827	2,069,130
Proprietorships	1,512,557	1,543,999	78,610,283	81,115,999	58,424,410	60,023,866	20,185,877	21,092,136	1,051,213	1,073,929	1,227,682	1,348,217	354,529	362,430	1,566,572	1,653,819
Partnerships	199,804	186,629	23,987,498	23,294,355	17,595,516	16,925,274	6,391,982	6,369,081	278,139	265,885	382,880	388,624	102,211	102,677	405,255	415,311
Building materials, hardware, and farm equipment																
All businesses, total	99,980	104,082	18,840,925	19,504,765	14,406,647	14,906,413	4,434,275	4,598,352	217,333	218,262	284,627	303,083	123,325	122,733	197,699	192,547
Corporations, total	29,426	30,055	12,074,596	12,996,141	9,213,296	9,998,104	2,861,300	2,998,037	126,857	132,389	184,870	194,242	81,416	83,342	137,372	125,843
Small Business Corporations	5,777	5,820	1,666,654	2,397,457	1,281,063	1,894,454	385,591	503,003	16,510	21,250	26,352	32,218	10,499	12,714	15,893	22,996
Noncorporate businesses, total	70,554	74,027	6,766,329	6,508,624	5,193,351	4,908,309	1,572,975	1,600,315	90,476	85,873	99,757	108,841	41,909	39,391	60,327	66,704
Proprietorships	56,649	61,094	4,512,366	4,371,127	3,467,964	3,290,015	1,044,399	1,081,112	64,761	59,644	64,638	74,391	30,104	28,486	43,201	48,494
Partnerships	13,905	12,933	2,253,963	2,137,497	1,725,387	1,618,294	528,576	519,203	25,715	26,229	35,119	34,450	11,805	10,905	17,126	18,210
Building materials dealers																
All businesses, total	46,508	46,521	9,988,862	10,284,462	7,398,217	7,652,426	2,590,644	2,632,037	131,301	129,685	166,959	170,692	67,292	67,660	89,937	91,864
Corporations, total	16,954	16,776	7,682,091	8,074,576	5,751,098	6,091,901	1,930,993	1,982,675	88,811	90,689	127,415	127,137	52,249	53,329	69,205	71,394
Small Business Corporations	2,708	2,784	884,922	1,212,224	652,316	927,053	232,606	285,171	10,291	12,591	15,264	16,680	6,213	7,354	6,378	14,456
Noncorporate businesses, total	29,554	29,745	2,306,771	2,209,886	1,647,119	1,560,525	659,651	649,362	42,490	38,996	39,544	43,555	15,043	14,331	20,732	20,470
Proprietorships	24,222	25,005	1,445,831	1,412,968	1,022,687	989,542	423,143	423,427	30,411	25,467	23,924	28,332	10,131	9,979	15,961	15,593
Partnerships	5,332	4,740	860,940	796,918	624,432	570,983	236,508	225,935	12,079	13,529	15,620	15,223	4,912	4,352	4,771	4,877
Hardware stores																
All businesses, total	32,366	37,087	3,356,523	3,583,241	2,337,002	2,528,830	1,019,519	1,054,410	40,531	41,615	64,478	74,301	22,515	22,773	80,442	73,158
Corporations, total	7,408	7,360	1,693,762	1,688,952	1,181,107	1,188,664	512,655	500,288	17,360	16,885	30,042	34,132	10,726	10,770	49,862	36,419
Small Business Corporations	1,819	1,175	245,316	278,276	167,249	194,407	78,067	83,869	2,502	3,241	5,823	6,528	1,632	1,284	6,619	4,328
Noncorporate businesses, total	24,958	29,727	1,662,761	1,894,289	1,155,895	1,340,166	506,864	554,122	23,171	24,730	34,436	40,169	11,789	12,003	30,580	36,739
Proprietorships	19,453	24,248	1,106,122	1,292,251	769,374	915,590	336,746	376,660	16,066	17,981	22,722	28,062	8,974	9,050	20,993	27,148
Partnerships	5,505	5,479	556,639	602,038	386,521	424,576	170,118	177,462	7,105	6,749	11,714	12,107	2,815	2,953	9,587	9,591
Farm equipment dealers																
All businesses, total	21,106	20,474	5,495,540	5,637,062	4,671,428	4,725,157	824,112	911,905	45,501	46,962	53,190	58,089	33,518	32,301	27,320	27,526
Corporations, total	5,064	5,919	2,698,743	3,232,613	2,281,091	2,717,539	417,652	515,074	20,686	24,815	27,413	32,973	18,441	19,243	18,305	18,030
Small Business Corporations	1,250	1,861	536,416	906,957	461,498	772,994	74,918	133,963	3,717	5,418	5,265	9,010	2,654	4,076	2,896	4,212
Noncorporate businesses, total	16,042	14,555	2,796,797	2,404,449	2,390,337	2,007,618	406,460	396,831	24,815	22,147	25,777	25,116	15,077	13,058	9,015	9,496
Proprietorships	12,974	11,841	1,960,413	1,665,908	1,675,903	1,384,883	284,510	281,025	18,284	16,196	17,992	17,996	10,999	9,458	6,247	5,754
Partnerships	3,068	2,714	836,384	738,541	714,434	622,735	121,950	115,806	6,531	5,951	7,785	7,120	4,078	3,600	2,768	3,742
General merchandise stores																
All businesses, total	183,264	270,174	44,683,884	50,147,775	29,026,943	32,505,649	15,656,939	17,642,127	645,144	736,318	862,195	964,781	486,272	562,681	1,066,395	1,239,131
Corporations, total	18,584	20,814	39,947,618	44,582,836	25,541,008	28,546,291	14,406,610	16,036,545	555,037	630,396	790,512	881,868	464,343	537,469	990,363	1,138,717
Small Business Corporations	2,881	2,402	620,515	564,381	432,573	377,510	187,942	186,871	8,319	9,701	8,964	10,123	2,142	2,298	14,154	13,255
Noncorporate businesses, total	164,680	249,360	4,736,266	5,564,939	3,485,935	3,959,358	1,250,329	1,605,582	90,107	105,922	71,683	82,913	21,929	25,212	76,032	100,414
Proprietorships	154,819	239,238	3,541,022	4,245,617	2,618,446	3,022,215	922,574	1,223,403	69,166	82,051	52,556	60,974	16,704	17,994	57,255	77,171
Partnerships	9,861	10,122	1,195,244	1,319,322	867,489	937,143	327,755	382,179	20,941	23,871	19,127	21,939	5,225	7,218	18,777	23,243
Food stores																
All businesses, total	316,902	300,241	69,177,804	72,122,508	55,238,636	57,497,572	13,939,168	14,624,942	706,544	724,427	772,207	811,684	137,340	153,905	975,511	1,032,576
Corporations, total	22,154	22,249	46,875,272	49,196,005	37,065,597	38,805,831	9,809,675	10,390,174	464,272	486,111	490,010	512,046	81,362	91,719	725,466	773,183
Small Business Corporations	4,085	3,952	1,755,088	2,350,976	1,384,559	1,871,030	370,529	479,946	18,126	20,293	22,285	25,321	5,256	5,087	26,761	30,781
Noncorporate businesses, total	294,748	277,992	22,302,532	22,926,503	18,173,039	18,691,741	4,129,493	4,234,768	242,272	238,316	282,197	299,638	55,978	62,186	250,045	259,393
Proprietorships	263,747	249,858	17,122,689	17,881,987	14,011,793	14,642,425	3,110,896	3,239,568	192,560	193,008	216,240	235,299	43,919	49,418	194,192	205,757
Partnerships	31,001	28,134	5,179,843	5,044,516	4,161,246	4,049,316	1,018,597	995,200	49,712	45,308	65,957	64,339	12,059	12,768	55,853	53,636

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1966 AND 1967—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1966	1967	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Retail Trade--Continued																
Automotive dealers																
All businesses, total	366,013	356,382	79,085,347	83,299,868	65,987,220	68,937,256	13,098,133	14,362,612	483,493	509,664	760,536	880,719	422,383	441,896	942,438	1,007,112
Corporations, total	48,567	50,644	49,283,234	53,007,317	41,898,520	44,656,209	7,384,714	8,351,108	276,631	301,736	449,024	516,327	303,994	327,589	450,985	487,730
Small Business Corporations	7,452	7,270	4,896,805	4,839,182	4,187,970	4,044,021	708,835	795,161	26,062	25,194	41,733	63,453	31,161	24,240	39,875	42,713
Noncorporate businesses, total	317,446	305,738	29,802,113	30,292,551	24,088,700	24,281,047	5,713,419	6,011,504	206,862	207,928	311,512	364,392	118,389	114,307	491,453	519,382
Proprietorships	278,622	269,678	23,691,049	24,426,003	19,150,389	19,597,290	4,540,666	4,828,713	166,163	167,266	243,733	290,842	91,230	88,259	412,151	436,799
Partnerships	38,824	36,060	6,111,064	5,866,548	4,938,311	4,683,757	1,172,753	1,182,791	40,699	40,662	67,779	73,550	27,159	26,048	79,302	82,583
Motor vehicle dealers																
All businesses, total	79,669	79,374	51,122,801	53,794,956	44,305,259	46,203,655	6,817,542	7,591,302	218,469	238,906	365,923	408,126	313,997	336,273	360,371	406,717
Corporations, total	28,072	29,255	41,798,898	44,961,094	36,288,605	38,648,189	5,510,293	6,312,905	179,543	201,473	295,473	345,689	250,257	275,990	309,021	347,452
Small Business Corporations	4,321	4,193	4,171,554	3,992,761	3,638,263	3,449,336	533,291	543,425	16,182	16,446	28,721	27,627	26,357	19,649	28,288	26,828
Noncorporate businesses, total	51,597	50,119	9,323,903	8,833,862	8,016,654	7,555,466	1,307,249	1,278,397	38,926	37,433	70,450	62,437	63,740	60,283	51,350	59,265
Proprietorships	43,129	42,547	6,368,816	6,182,439	5,467,708	5,296,359	901,108	886,081	27,153	25,973	50,060	44,162	46,681	43,656	33,812	41,873
Partnerships	8,468	7,572	2,955,087	2,651,423	2,548,946	2,259,107	406,141	392,316	11,773	11,460	20,390	18,275	17,059	16,627	17,538	17,392
Gasoline service stations																
All businesses, total	240,136	229,340	21,187,350	22,255,676	16,678,547	17,391,429	4,508,811	4,864,246	174,968	182,682	299,093	366,615	48,193	44,949	467,038	489,562
Corporations, total	7,932	9,510	3,311,994	3,726,911	2,525,821	2,837,299	786,173	889,612	43,503	47,949	93,870	109,671	15,202	15,499	60,107	68,302
Small Business Corporations	1,253	1,555	348,158	492,933	270,666	344,242	77,492	148,691	3,861	4,597	6,911	30,427	1,157	1,414	5,206	10,517
Noncorporate businesses, total	232,204	219,830	17,875,356	18,528,765	14,152,726	14,554,130	3,722,638	3,974,634	131,465	134,733	205,223	256,944	32,991	29,450	406,931	421,260
Proprietorships	207,860	197,169	15,405,810	16,009,389	12,254,119	12,622,045	3,151,699	3,387,343	111,704	114,691	168,137	212,462	27,674	24,749	355,006	366,865
Partnerships	24,344	22,661	2,469,546	2,519,376	1,898,607	1,932,085	570,939	587,291	19,761	20,042	37,086	44,482	5,317	4,701	51,925	54,395
Other automotive dealers																
All businesses, total	46,208	47,668	6,775,196	7,249,236	5,003,414	5,342,172	1,771,780	1,907,064	90,056	88,076	95,520	105,978	60,193	60,674	115,029	110,833
Corporations, total	12,563	11,879	4,172,342	4,319,312	3,084,094	3,170,721	1,088,248	1,148,591	53,585	52,314	59,681	60,967	38,535	36,100	81,857	71,976
Small Business Corporations	1,878	1,522	377,093	353,488	279,041	250,443	98,052	103,045	6,019	4,151	6,101	5,399	3,647	3,177	6,381	5,368
Noncorporate businesses, total	33,645	35,789	2,602,854	2,929,924	1,919,320	2,171,451	683,532	758,473	36,471	35,762	35,839	45,011	21,658	24,574	33,172	38,857
Proprietorships	27,633	29,962	1,916,423	2,234,175	1,428,562	1,678,886	487,859	555,289	27,306	26,602	25,536	34,218	16,875	19,854	23,333	28,061
Partnerships	6,012	5,827	686,431	695,749	490,758	492,565	195,673	203,184	9,165	9,160	10,303	10,793	4,783	4,720	9,839	10,796
Apparel and accessory stores																
All businesses, total	102,806	99,769	16,104,589	16,798,396	10,561,893	10,848,500	5,542,697	5,949,898	151,546	149,748	265,680	276,778	68,633	75,633	723,791	799,071
Corporations, total	33,041	32,701	11,557,244	12,338,568	7,513,158	7,925,844	4,044,086	4,412,724	103,503	104,728	194,429	203,616	47,504	53,705	555,046	623,179
Small Business Corporations	5,224	5,003	802,613	969,104	509,588	614,484	293,025	354,620	7,956	8,852	16,421	17,352	3,153	3,496	35,114	39,254
Noncorporate businesses, total	69,765	67,068	4,547,345	4,459,828	3,048,735	2,922,656	1,498,611	1,537,174	48,043	45,020	71,251	73,162	21,129	21,928	168,745	175,892
Proprietorships	56,965	55,401	3,110,695	3,193,443	2,094,426	2,098,410	1,016,270	1,095,035	33,773	34,365	49,665	51,519	15,198	17,004	120,314	129,507
Partnerships	12,800	11,667	1,436,650	1,266,385	954,309	824,246	482,341	442,139	14,270	10,655	21,586	21,643	5,931	4,924	48,431	46,385
Furniture, home furnishings, and equipment stores																
All businesses, total	119,167	119,015	14,645,712	15,291,362	9,802,527	10,232,259	4,843,187	5,059,104	146,312	165,976	238,232	254,591	98,368	105,897	360,438	383,057
Corporations, total	28,299	27,687	9,269,627	9,485,062	6,187,978	6,302,145	3,081,649	3,182,917	73,076	83,092	151,356	158,128	66,229	69,233	249,204	259,416
Small Business Corporations	5,597	5,844	1,550,913	1,554,972	1,056,613	1,058,731	494,300	496,241	11,998	14,147	24,708	24,144	8,025	8,190	33,516	36,025
Noncorporate businesses, total	90,868	91,328	5,376,085	5,806,300	3,614,549	3,930,114	1,761,538	1,876,187	73,236	82,884	86,876	96,463	32,139	36,664	111,234	123,641
Proprietorships	77,933	78,342	3,897,642	4,289,721	2,617,326	2,928,323	1,280,318	1,361,399	57,555	65,459	61,300	72,093	23,335	28,184	81,899	92,982
Partnerships	12,935	12,986	1,478,443	1,516,579	997,223	1,001,791	481,220	514,788	15,681	17,425	25,576	24,370	8,804	8,480	29,335	30,659
Eating and drinking places																
All businesses, total	378,767	372,011	21,713,625	23,969,927	10,996,045	12,124,405	10,717,582	11,845,519	602,596	666,574	727,019	821,131	150,270	175,113	947,600	1,032,031
Corporations, total	51,333	57,492	9,629,432	11,802,180	4,423,126	5,502,115	5,206,306	6,300,065	275,756	350,339	319,759	403,163	68,789	90,158	495,322	600,434
Small Business Corporations	7,758	9,970	1,095,930	1,558,418	520,272	693,730	575,658	864,688	32,849	45,311	35,496	57,524	7,122	11,348	46,166	72,454
Noncorporate businesses, total	327,434	314,519	12,084,193	12,167,747	6,572,919	6,622,290	5,511,276	5,545,454	326,840	316,235	407,260	417,968	81,481	84,955	452,278	431,597
Proprietorships	290,277	279,587	9,809,306	9,858,526	5,424,368	5,469,577	4,384,940	4,388,946	269,851	261,270	328,826	338,236	66,866	69,259	374,206	351,530
Partnerships	37,157	34,932	2,274,887	2,309,221	1,148,551	1,152,713	1,126,336	1,156,508	56,989	54,965	78,434	79,732	14,615	15,696	78,072	80,067

Footnotes at end of table.

OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1966 AND 1967—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1966	1967	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE--Continued																
Retail Trade--Continued																
Drug and proprietary stores																
All businesses, total	52,936	51,213	10,548,782	12,057,080	7,266,860	8,329,998	3,281,920	3,727,081	111,017	119,376	172,774	194,243	35,440	42,350	281,824	316,219
Corporations, total	16,350	18,783	6,551,516	8,260,919	4,547,568	5,774,738	2,003,948	2,486,181	66,558	79,347	100,136	129,115	21,164	28,948	196,579	238,419
Small Business Corporations	3,718	4,433	783,726	1,060,746	513,800	714,721	269,926	346,025	9,463	10,563	13,349	22,409	2,725	3,063	21,462	25,284
Noncorporate businesses, total	36,586	32,430	3,997,266	3,796,161	2,719,292	2,555,260	1,277,972	1,240,900	44,459	40,029	72,638	65,128	14,276	13,402	85,245	77,800
Proprietorships	30,206	27,102	2,999,860	2,887,036	2,057,592	1,944,757	942,266	942,278	34,472	31,748	55,120	49,816	11,537	10,541	63,145	58,246
Partnerships	6,380	5,328	997,406	909,125	661,700	610,503	335,706	298,623	9,987	8,281	17,518	15,312	2,739	2,861	22,100	19,554
Liquor stores																
All businesses, total	38,922	38,764	4,849,328	5,045,530	3,862,232	4,056,909	987,095	988,621	44,335	42,187	90,019	99,535	19,086	16,737	83,830	77,922
Corporations, total	7,640	7,662	1,938,568	1,952,897	1,568,515	1,553,863	370,053	399,034	15,668	15,982	28,420	34,126	7,347	6,553	37,747	35,623
Small Business Corporations	1,274	1,630	245,774	435,994	196,888	346,038	48,886	89,956	2,755	2,863	3,594	7,432	1,236	630	4,820	6,983
Noncorporate businesses, total	31,282	31,102	2,910,760	3,092,633	2,293,717	2,503,046	617,042	589,587	28,667	26,205	61,599	65,409	11,739	10,184	46,083	42,299
Proprietorships	25,978	25,773	2,213,886	2,355,390	1,744,175	1,923,653	469,710	431,737	21,567	19,165	47,874	48,886	9,426	7,731	35,410	31,004
Partnerships	5,304	5,329	696,874	737,243	549,542	579,393	147,332	157,850	7,100	7,040	13,725	16,523	2,313	2,453	10,673	11,295
Other retail trade																
All businesses, total	352,036	334,558	20,771,869	22,513,756	14,017,827	15,272,204	6,754,042	7,241,549	354,047	391,754	325,083	370,645	126,929	144,779	492,341	558,400
Corporations, total	43,038	47,494	10,696,975	12,718,688	7,188,137	8,696,885	3,508,838	4,021,803	175,657	200,354	179,293	207,716	69,157	87,901	261,956	286,391
Small Business Corporations	6,987	8,156	1,458,559	1,714,007	1,008,817	1,171,953	449,742	542,054	24,701	24,770	21,824	27,023	7,731	7,526	30,376	34,369
Noncorporate businesses, total	308,998	287,064	10,074,894	9,795,068	5,829,690	6,575,319	3,245,204	3,219,746	178,390	191,400	145,790	162,929	57,772	56,878	230,385	272,009
Proprietorships	277,362	257,926	7,711,770	7,607,149	5,237,932	5,107,201	2,473,838	2,499,945	141,345	159,951	107,731	126,163	46,211	45,554	184,799	222,330
Partnerships	31,636	29,138	2,363,124	2,187,919	1,591,758	1,468,118	771,366	719,801	37,045	31,449	38,059	36,766	11,561	11,324	45,586	49,679
Wholesale and Retail Trade Not Allocable																
All businesses, total	25,604	46,816	3,184,169	6,363,540	2,393,047	4,767,349	791,123	1,596,191	38,780	76,665	52,838	106,868	25,419	34,071	44,351	85,675
Corporations, total	3,565	7,729	1,622,798	4,204,920	1,242,941	3,218,202	379,857	986,718	16,643	38,905	24,977	72,603	15,644	23,400	24,916	57,669
Small Business Corporations	572	1,640	214,080	497,992	150,580	348,381	63,500	149,611	2,433	6,052	2,957	8,129	1,113	1,953	3,434	9,306
Noncorporate businesses, total	22,039	39,087	1,561,371	2,158,620	1,150,106	1,549,147	411,266	609,473	22,137	37,760	27,861	34,265	9,775	10,671	19,435	28,006
Proprietorships	19,768	36,477	1,265,650	1,800,769	942,996	1,286,040	322,655	514,729	18,182	33,554	22,308	28,017	8,290	9,089	15,666	23,235
Partnerships	2,271	2,610	295,721	357,851	207,110	263,107	88,611	94,744	3,955	4,206	5,553	6,248	1,485	1,582	3,769	4,771
FINANCE, INSURANCE, AND REAL ESTATE																
All businesses, total	1,247,245	1,222,496	80,349,908	86,669,635	34,256,928	37,044,054	46,092,983	49,625,580	4,513,164	4,859,858	4,918,780	5,349,058	21,107,568	23,385,620	1,786,513	1,942,793
Corporations, total	402,740	399,115	66,013,937	71,797,493	32,221,922	35,331,676	33,792,015	36,465,817	3,054,653	3,286,979	4,012,275	4,314,318	19,537,273	21,546,436	1,460,583	1,592,606
Small Business Corporations	21,904	20,340	876,574	813,925	265,963	240,369	610,611	573,556	25,750	23,036	38,829	31,737	50,021	41,434	25,135	24,876
Noncorporate businesses, total	844,505	823,381	14,335,971	14,872,142	2,035,006	1,712,378	12,300,968	13,159,763	1,458,511	1,572,879	906,505	1,034,740	1,570,295	1,839,184	325,930	350,187
Proprietorships	575,942	548,651	6,593,529	6,738,222	1,248,777	1,308,291	5,344,755	5,429,930	327,432	277,558	150,919	128,105	209,701	226,462	152,634	155,259
Partnerships	268,563	274,730	7,742,442	8,133,920	786,229	404,087	6,956,213	7,729,833	1,131,079	1,295,321	755,586	906,635	1,360,594	1,612,722	173,296	194,928
Finance																
All businesses, total	177,695	190,333	10,435,762	11,448,855	1,227,728	1,111,277	9,208,035	10,337,576	811,316	967,152	1,146,035	1,301,121	17,290,079	19,224,892	671,264	760,279
Corporations, total	105,593	104,362	7,300,978	8,686,283	381,475	911,745	6,919,503	7,774,538	764,751	922,230	1,064,250	1,185,604	17,019,057	18,884,146	608,641	677,934
Small Business Corporations	3,623	2,871	80,953	41,450	50,066	6,959	30,887	34,491	904	896	3,419	2,653	4,858	3,822	2,281	1,554
Noncorporate businesses, total	72,102	85,971	3,134,784	2,762,572	846,253	199,532	2,288,532	2,563,038	46,565	44,922	81,785	115,517	271,022	340,746	62,623	82,345
Proprietorships	29,652	29,566	736,058	516,624	310,874	139,094	425,185	377,528	18,716	11,735	9,207	6,992	26,510	19,598	9,987	12,323
Partnerships	42,450	56,405	2,398,726	2,245,948	535,379	60,438	1,863,347	2,185,510	27,849	33,187	72,578	108,525	244,512	321,148	52,636	70,022
Insurance Carriers																
All businesses, total	5,174	6,851	49,360,980	53,406,096	29,572,207	31,832,430	19,788,773	21,573,666	309,144	322,796	1,261,985	1,347,449	163,574	204,393	312,483	317,677
Corporations, total	5,174	6,851	49,360,980	53,406,096	29,572,207	31,832,430	19,788,773	21,573,666	309,144	322,796	1,261,985	1,347,449	163,574	204,393	312,483	317,677
Small Business Corporations	140	266	5,022	42,322	1,504	22,364	3,518	19,958	48	381	77	633	17	183	178	916
Noncorporate businesses, total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proprietorships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnerships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1966 AND 1967—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1966	1967	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE--Continued																
Insurance Agents, Brokers, and Service																
All businesses, total	221,295	213,722	5,634,620	5,638,965	1,041,625	1,028,076	4,592,998	4,610,888	110,080	109,972	84,239	87,000	45,120	56,703	152,655	155,036
Corporations, total	27,191	24,197	2,562,126	2,482,441	600,857	622,215	1,961,269	1,860,226	38,895	40,383	56,595	58,360	22,592	28,635	77,206	72,617
Small Business Corporations	5,868	5,121	481,466	376,689	159,170	94,901	322,296	281,788	6,300	5,671	9,118	7,677	1,859	1,422	12,009	11,207
Noncorporate businesses, total	194,104	189,525	3,072,494	3,156,524	440,768	405,861	2,631,729	2,750,662	71,185	69,589	27,644	28,640	22,528	28,068	75,449	82,419
Proprietorships	183,392	178,391	2,397,989	2,475,310	319,852	271,490	2,078,140	2,203,819	64,040	61,134	18,551	19,189	20,152	25,302	61,583	66,893
Partnerships	10,712	11,134	674,505	681,214	120,916	134,371	553,589	546,843	7,145	8,455	9,093	9,451	2,376	2,766	13,866	15,526
Real Estate																
All businesses, total	843,081	811,590	14,918,547	16,175,719	2,415,368	3,072,271	12,503,177	13,103,450	3,282,625	3,459,938	2,426,521	2,613,489	3,608,795	3,899,632	650,112	709,801
Corporations, total	264,782	263,705	6,789,853	7,222,673	1,667,383	1,965,286	5,122,470	5,257,387	1,941,863	2,001,570	1,629,445	1,722,905	2,332,050	2,429,262	462,253	524,378
Small Business Corporations	12,273	12,082	309,133	353,464	55,223	116,145	253,910	237,319	18,498	16,088	26,215	20,774	43,287	36,007	10,667	11,199
Noncorporate businesses, total	578,299	547,885	8,128,694	8,953,046	747,985	1,106,985	7,380,707	7,846,063	1,340,762	1,458,368	797,076	890,584	1,276,745	1,470,370	187,859	185,423
Proprietorships	362,898	340,694	3,459,483	3,746,288	618,051	897,707	2,841,430	2,848,583	244,677	204,689	123,161	101,925	163,039	181,562	81,065	76,043
Partnerships	215,401	207,191	4,669,211	5,206,758	129,934	209,278	4,539,277	4,997,480	1,096,085	1,253,679	673,915	788,659	1,113,706	1,288,808	106,794	109,380
Operators, except developers, and lessors of buildings																
All businesses, total	377,701	368,106	9,220,899	9,500,361	1,312,278	1,355,851	7,908,620	8,144,509	2,875,900	3,025,570	2,046,829	2,219,540	2,838,576	3,026,324	477,656	513,081
Corporations, total	185,681	188,026	4,958,568	4,845,398	1,253,650	1,311,613	3,704,918	3,533,785	1,756,634	1,772,458	1,404,105	1,472,470	1,803,691	1,847,485	375,773	417,230
Small Business Corporations	1,863	1,983	12,315	15,374	5,300	4,696	7,015	10,678	5,721	4,018	2,658	3,176	6,504	4,760	1,282	1,241
Noncorporate businesses, total	192,020	180,080	4,262,331	4,654,963	58,628	44,238	4,203,702	4,610,724	1,119,266	1,253,112	642,724	747,070	1,034,885	1,178,839	101,883	95,851
Proprietorships	19,095	14,070	298,498	282,593	17,332	5,894	281,165	276,698	76,134	75,982	26,860	34,400	60,828	71,204	10,142	8,003
Partnerships	172,925	166,010	3,963,833	4,372,370	41,296	38,344	3,922,537	4,334,026	1,043,132	1,177,130	615,864	712,670	974,057	1,107,635	91,741	87,848
Lessors of real property, other than buildings																
All businesses, total	129,642	97,268	507,432	408,024	41,347	63,872	466,085	344,153	99,360	89,318	97,489	74,925	144,185	148,999	13,386	19,477
Corporations, total	8,451	7,027	97,026	186,424	27,790	42,905	69,236	143,519	40,351	49,831	37,560	35,968	107,575	103,296	7,631	12,048
Small Business Corporations	381	269	747	212	(1)	(1)	686	212	1,152	354	860	96	2,559	618	(1)	(1)
Noncorporate businesses, total	121,191	90,241	410,406	221,600	13,557	20,967	396,849	200,634	59,009	39,487	59,929	38,957	36,610	45,703	5,755	7,429
Proprietorships	105,499	73,011	288,665	116,526	6,162	5,911	282,503	110,616	40,274	14,771	42,935	15,465	16,863	6,285	3,653	3,827
Partnerships	15,692	17,230	121,741	105,074	7,395	15,056	114,346	90,018	18,735	24,716	16,994	23,492	19,747	39,418	2,102	3,602
Agents, brokers, and managers																
All businesses, total	217,693	244,365	3,215,065	3,939,076	462,763	734,939	2,752,301	3,204,137	122,816	150,474	79,253	101,447	96,367	163,950	98,209	114,419
Corporations, total	19,157	22,653	1,255,612	1,501,375	280,344	391,328	975,268	1,110,047	30,603	40,855	37,642	49,005	43,884	65,494	42,560	51,373
Small Business Corporations	2,824	3,574	210,460	242,456	26,065	55,627	184,395	186,829	3,274	3,980	6,608	5,520	1,177	3,042	6,408	8,016
Noncorporate businesses, total	198,536	221,712	1,959,453	2,437,701	182,419	343,611	1,777,033	2,094,090	92,213	109,619	41,611	52,442	52,483	98,456	55,649	63,046
Proprietorships	191,490	208,112	1,741,257	1,991,969	134,993	208,694	1,606,263	1,783,275	79,138	78,649	32,704	27,506	35,271	51,937	48,273	49,508
Partnerships	7,046	13,600	218,196	445,732	47,426	134,917	170,770	310,815	13,075	30,970	8,907	24,936	17,212	46,519	7,376	13,538
Combinations of real estate, insurance, loans, and law offices																
All businesses, total	40,952	37,393	836,091	835,475	144,178	192,583	691,914	642,892	35,012	24,544	22,458	18,012	36,005	30,886	22,624	20,145
Corporations, total	5,397	3,473	223,736	266,367	41,517	100,834	182,219	165,533	7,560	7,404	8,347	8,250	15,840	18,331	6,871	6,703
Small Business Corporations	871	569	55,704	75,706	21,214	51,616	34,490	24,090	1,148	696	1,137	846	1,474	365	1,003	729
Noncorporate businesses, total	35,555	33,920	612,355	569,108	102,661	91,749	509,695	477,359	27,452	17,140	14,111	9,762	20,165	12,555	15,753	13,442
Proprietorships	34,389	32,636	550,581	507,225	93,727	83,970	456,855	423,255	25,177	15,683	12,875	8,335	18,202	9,952	14,750	11,615
Partnerships	1,166	1,284	61,774	61,883	8,934	7,779	52,840	54,104	2,275	1,457	1,236	1,427	1,963	2,603	1,003	1,827
Other real estate																
All businesses, total	77,092	64,458	1,139,060	1,492,783	454,802	725,026	684,257	767,759	149,537	170,032	180,492	199,565	493,662	529,473	38,237	42,679
Corporations, total	46,096	42,526	254,911	423,109	64,082	118,606	190,829	304,503	106,715	131,022	141,791	157,212	361,060	394,656	29,418	37,024
Small Business Corporations	6,334	5,687	29,907	19,716	2,583	4,206	27,324	15,510	7,203	7,040	14,952	11,136	31,573	27,222	1,923	1,213
Noncorporate businesses, total	30,996	21,932	884,149	1,069,674	390,720	606,420	493,428	463,256	42,822	39,010	38,701	42,353	132,602	134,817	8,819	5,655
Proprietorships	12,425	12,865	580,482	847,975	365,837	593,238	214,644	254,739	23,954	19,604	7,787	16,219	31,875	42,184	4,247	3,090
Partnerships	18,571	9,067	303,667	221,699	24,883	13,182	278,784	208,517	18,868	19,406	30,914	26,134	100,727	92,633	4,572	2,565

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1966 AND 1967—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1966	1967	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES																
All businesses, total	2,645,188	2,713,942	86,835,492	94,738,340	31,139,023	35,414,253	55,696,473	59,324,097	4,885,196	5,184,577	2,294,545	2,474,928	1,283,684	1,465,425	3,475,552	3,834,462
Corporations, total	202,065	220,561	41,184,713	45,210,688	22,560,589	26,351,943	18,624,124	18,858,745	3,009,302	3,114,926	1,424,239	1,511,387	828,935	936,818	1,525,230	1,683,749
Small Business Corporations	30,918	35,728	4,395,792	4,620,680	2,282,130	2,622,988	2,113,662	1,997,692	191,118	208,069	146,002	161,649	72,453	81,611	194,107	199,265
Noncorporate businesses, total	2,443,123	2,493,381	45,650,779	49,527,652	8,578,434	9,062,310	37,072,349	40,465,352	1,875,894	2,069,651	870,306	963,541	454,749	528,607	1,950,322	2,150,713
Proprietorships	2,270,739	2,327,684	31,990,956	34,783,754	6,013,068	6,461,733	25,977,892	28,322,031	1,433,567	1,571,603	586,049	658,241	326,456	374,480	1,350,466	1,475,109
Partnerships	172,384	165,697	13,659,823	14,743,898	2,565,366	2,600,577	11,094,457	12,143,321	442,327	498,048	284,257	305,300	128,293	154,127	599,856	675,604
Hotels, Rooming Houses, Camps, and Other Lodging Places																
All businesses, total	139,439	136,040	6,238,325	6,998,188	2,336,530	2,814,408	3,901,794	4,183,781	682,410	754,124	405,609	455,296	373,961	441,236	335,409	387,707
Corporations, total	17,180	18,067	4,073,432	4,558,824	1,809,755	2,232,251	2,263,677	2,326,573	362,030	395,114	265,442	290,458	225,885	263,311	253,396	289,226
Small Business Corporations	3,133	3,242	474,694	675,875	191,537	281,027	283,157	394,848	50,709	62,613	32,766	43,272	31,999	39,022	34,694	58,461
Noncorporate businesses, total	122,259	117,973	2,164,893	2,439,364	526,775	582,157	1,638,117	1,857,208	320,380	359,010	140,167	164,838	148,076	177,925	82,013	98,481
Proprietorships	109,927	106,697	1,435,175	1,685,439	247,490	296,855	1,187,684	1,388,585	225,558	255,318	90,930	111,533	95,717	115,930	42,099	52,485
Partnerships	12,332	11,276	729,718	753,925	279,285	285,302	450,433	468,623	94,822	103,692	49,237	53,305	52,359	61,995	39,914	45,996
Personal Services																
All businesses, total	608,214	615,134	11,359,414	12,253,064	4,222,540	4,963,042	7,136,872	7,290,027	558,415	602,747	321,732	349,994	113,195	117,420	607,099	638,188
Corporations, total	32,431	34,749	4,871,463	5,469,814	2,460,706	3,136,274	2,410,757	2,333,540	218,875	242,831	167,814	183,672	46,367	49,123	199,644	218,438
Small Business Corporations	5,537	6,515	631,779	802,818	285,292	505,067	346,487	297,751	28,464	29,676	19,997	19,337	4,586	6,182	27,911	32,721
Noncorporate businesses, total	575,783	580,385	6,487,951	6,783,250	1,761,834	1,826,768	4,726,115	4,956,487	339,540	359,916	153,918	166,322	66,828	68,297	407,455	419,750
Proprietorships	543,517	549,000	5,317,692	5,604,686	1,250,864	1,316,378	4,066,826	4,288,313	282,145	298,164	122,002	131,503	56,310	55,654	349,602	357,945
Partnerships	32,266	31,385	1,170,259	1,178,564	510,970	510,390	659,289	668,174	57,395	61,752	31,916	34,819	10,518	12,643	57,853	61,805
Laundries, laundry services, cleaning and dyeing plants																
All businesses, total	120,529	107,007	5,299,511	5,661,010	2,358,379	2,735,962	2,941,130	2,925,048	312,765	344,911	170,162	184,454	58,910	66,385	236,862	239,831
Corporations, total	16,112	16,844	3,155,139	3,549,325	1,710,764	2,106,287	1,444,375	1,443,038	148,665	172,494	112,653	123,615	28,878	30,537	103,364	113,861
Small Business Corporations	2,992	3,333	355,925	505,168	166,105	345,732	189,820	159,436	16,878	18,517	12,827	11,203	2,852	3,693	12,830	19,545
Noncorporate businesses, total	104,417	90,163	2,144,372	2,111,685	647,615	629,675	1,496,755	1,482,010	164,100	172,417	57,509	60,839	30,032	35,848	133,498	125,970
Proprietorships	92,961	79,510	1,635,969	1,622,477	404,705	410,542	1,231,262	1,211,935	131,549	137,252	41,731	44,724	23,600	29,135	108,860	98,472
Partnerships	11,456	10,653	508,403	489,208	242,910	219,133	265,493	270,075	32,551	35,165	15,778	16,115	6,432	6,713	24,638	27,498
Photographic studios																
All businesses, total	33,087	34,688	799,810	889,724	352,252	440,871	447,558	448,854	31,055	34,901	18,114	17,336	5,206	5,925	30,952	29,827
Corporations, total	2,473	2,919	384,142	492,722	198,144	295,451	185,998	197,271	10,748	14,482	9,427	10,944	2,820	3,705	14,899	13,097
Small Business Corporations	405	530	60,909	75,637	30,409	46,348	30,500	29,289	2,299	1,640	1,441	1,492	585	484	2,949	2,549
Noncorporate businesses, total	30,614	31,769	415,668	397,002	154,108	145,420	261,560	251,583	20,307	20,419	8,687	6,392	2,386	2,220	16,053	16,730
Proprietorships	29,316	30,663	347,515	345,808	122,594	120,694	224,921	225,115	18,700	18,726	6,910	4,887	2,177	1,744	14,137	14,885
Partnerships	1,298	1,106	68,153	51,194	31,514	24,726	36,639	26,468	1,607	1,693	1,777	1,505	209	476	1,916	1,845
Other personal services																
All businesses, total	454,598	473,439	5,260,093	5,702,330	1,511,909	1,786,209	3,748,184	3,916,125	214,595	222,935	133,456	148,205	49,079	45,109	339,285	368,530
Corporations, total	13,846	14,986	1,332,182	1,427,767	551,798	734,536	780,384	693,231	59,462	55,855	45,734	49,113	14,669	14,881	81,381	91,480
Small Business Corporations	2,140	2,652	214,945	222,013	88,778	112,987	126,167	109,026	9,287	9,519	5,729	6,642	1,149	2,005	12,132	10,627
Noncorporate businesses, total	440,752	458,453	3,927,911	4,274,563	960,111	1,051,673	2,967,800	3,222,894	155,133	167,080	87,722	99,092	34,410	30,228	257,904	277,050
Proprietorships	421,240	438,827	3,334,208	3,636,401	723,565	785,142	2,610,643	2,851,263	131,896	142,186	73,361	81,893	30,533	24,774	226,605	244,588
Partnerships	19,512	19,626	593,703	638,162	236,546	266,531	357,157	371,631	23,237	24,894	14,361	17,199	3,877	5,454	31,299	32,462
Business Services																
All businesses, total	340,045	368,062	16,586,345	20,127,157	10,455,704	11,744,504	8,130,641	8,382,651	921,106	1,033,634	441,461	444,374	227,049	265,587	434,084	472,857
Corporations, total	57,182	60,818	14,751,669	16,038,507	9,213,471	10,444,736	5,538,198	5,593,771	706,576	770,068	371,212	373,399	186,740	213,367	329,588	350,933
Small Business Corporations	7,486	8,152	1,262,369	1,134,697	763,900	717,404	498,469	417,293	24,892	25,129	29,961	33,515	5,792	6,379	26,910	23,588
Noncorporate businesses, total	282,863	307,244	3,834,676	4,088,650	1,242,233	1,299,768	2,592,443	2,788,880	214,530	263,566	70,249	70,975	40,309	52,220	104,496	121,924
Proprietorships	262,745	287,557	2,960,281	3,179,839	836,261	867,818	2,124,020	2,312,019	133,431	166,651	52,466	52,124	25,277	33,866	81,838	92,975
Partnerships	20,118	19,687	874,395	908,811	405,972	431,950	468,423	476,861	81,099	96,915	17,783	18,851	15,032	18,354	22,658	28,949

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1966 AND 1967—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1966	1967	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES--Continued																
Business Services--Continued																
Advertising																
All businesses, total	28,554	28,495	5,857,709	6,322,378	4,108,931	4,630,205	1,748,779	1,692,173	77,218	78,963	67,934	73,335	19,102	19,095	97,484	105,953
Corporations, total	7,974	9,704	5,245,096	5,696,246	3,779,081	4,277,244	1,466,015	1,419,002	60,765	64,655	62,232	67,806	16,577	16,830	84,398	92,074
Small Business Corporations	1,355	1,748	570,592	349,848	424,911	244,214	145,681	105,634	6,601	7,279	5,308	5,151	2,169	1,881	8,629	6,055
Noncorporate businesses, total	20,580	18,791	612,613	626,132	329,850	352,961	282,764	273,171	16,453	14,308	5,702	5,529	2,525	2,265	13,086	13,879
Proprietorships	18,785	17,208	472,563	497,258	239,452	263,162	233,112	234,096	13,946	12,751	4,059	4,451	2,003	1,716	9,948	10,295
Partnerships	1,795	1,583	140,050	128,874	90,398	89,799	49,652	39,075	2,507	1,557	1,643	1,078	522	549	3,138	3,584
Other business services																
All businesses, total	311,491	339,567	12,728,636	13,804,779	6,346,773	7,114,299	6,381,862	6,690,478	843,888	954,671	373,527	371,038	207,947	246,492	336,600	366,904
Corporations, total	49,208	51,114	9,506,573	10,342,261	5,434,390	6,167,492	4,072,183	4,174,769	645,811	705,413	308,980	305,593	170,163	196,537	245,190	258,859
Small Business Corporations	6,131	6,404	691,777	784,849	338,989	473,190	352,788	311,659	18,291	17,850	24,653	28,364	3,623	4,498	18,281	17,533
Noncorporate businesses, total	262,283	288,453	3,222,063	3,462,518	912,383	946,807	2,309,679	2,515,709	198,077	249,258	64,547	65,445	37,784	49,955	91,410	108,045
Proprietorships	243,960	270,349	2,487,718	2,682,581	596,809	604,656	1,890,908	2,077,923	119,485	153,900	48,407	47,672	23,274	32,150	71,890	82,680
Partnerships	18,323	18,104	734,345	779,937	315,574	342,151	418,771	437,786	78,592	95,358	16,140	17,773	14,510	17,805	19,520	25,365
Automobile and Other Repair Services																
All businesses, total	384,440	379,464	10,208,518	10,437,133	5,090,945	5,258,402	5,117,569	5,178,731	939,943	965,777	272,386	281,818	179,705	185,870	378,808	402,524
Corporations, total	32,241	31,120	4,759,829	4,528,422	2,386,240	2,374,529	2,373,589	2,153,893	740,559	721,777	158,685	151,448	131,927	130,417	200,276	222,646
Small Business Corporations	4,918	5,652	678,513	509,859	362,222	296,528	316,291	213,331	28,088	31,874	19,176	15,813	6,268	4,990	38,093	19,106
Noncorporate businesses, total	352,199	348,344	5,448,689	5,908,711	2,704,705	2,883,873	2,743,980	3,024,838	199,384	244,000	113,701	130,370	47,778	55,453	178,532	179,878
Proprietorships	326,084	322,718	4,404,838	4,789,665	2,123,135	2,253,003	2,281,699	2,536,662	161,210	192,486	90,176	104,681	36,797	41,171	134,911	140,992
Partnerships	26,115	25,626	1,043,851	1,119,046	581,570	630,870	462,281	488,176	38,174	51,514	23,525	25,689	10,981	14,282	43,621	38,886
Automobile parking, repair, and services																
All businesses, total	175,718	185,423	6,860,747	7,221,036	3,362,765	3,549,451	3,497,981	3,671,582	845,332	866,870	204,342	212,235	163,765	167,269	302,373	326,453
Corporations, total	23,231	22,335	3,470,812	3,293,989	1,583,127	1,548,923	1,887,685	1,745,066	716,527	694,048	126,276	119,120	126,555	124,032	175,951	196,396
Small Business Corporations	3,319	4,100	386,567	362,300	189,605	211,786	196,962	150,514	23,142	28,729	11,992	12,176	5,375	3,942	33,971	15,819
Noncorporate businesses, total	152,487	163,088	3,389,935	3,927,047	1,779,638	2,000,528	1,610,296	1,926,516	128,805	172,822	78,066	93,115	37,210	43,237	126,422	130,057
Proprietorships	135,357	144,818	2,670,835	3,087,874	1,381,136	1,526,251	1,289,698	1,561,620	97,170	128,122	60,436	73,548	27,646	30,255	89,003	97,051
Partnerships	17,130	18,270	719,100	839,173	398,502	474,277	320,598	364,896	31,635	44,700	17,630	19,567	9,564	12,982	37,419	33,006
Repair services, except automobile																
All businesses, total	208,722	194,041	3,347,771	3,216,097	1,728,180	1,708,951	1,619,588	1,507,149	94,611	98,907	68,044	69,583	15,940	18,601	76,435	76,071
Corporations, total	9,010	8,785	1,289,017	1,234,433	803,113	825,606	485,904	408,827	24,032	27,729	32,409	32,328	5,372	6,385	24,325	26,250
Small Business Corporations	1,599	1,552	291,946	147,559	172,617	84,742	119,329	62,817	4,946	3,145	7,184	3,637	893	1,048	4,122	3,287
Noncorporate businesses, total	199,712	185,256	2,058,754	1,981,664	925,067	883,345	1,133,684	1,098,322	70,579	71,178	35,635	37,255	10,568	12,216	52,110	49,821
Proprietorships	190,727	177,900	1,734,003	1,701,791	741,999	726,752	992,001	975,042	64,040	64,364	29,740	31,133	9,151	10,916	45,908	43,941
Partnerships	8,985	7,356	324,751	279,873	183,068	156,593	141,683	123,280	6,539	6,814	5,895	6,122	1,417	1,300	6,202	5,880
Amusement and Recreation Services																
All businesses, total	171,366	189,250	8,907,027	8,387,678	3,904,636	3,912,837	5,002,392	4,474,842	1,012,682	941,161	337,230	308,078	198,379	199,249	426,576	444,264
Corporations, total	31,722	30,671	6,879,554	6,284,292	3,290,399	3,305,011	3,589,155	2,979,281	844,043	766,972	282,083	249,905	169,603	168,646	329,291	304,642
Small Business Corporations	4,704	4,800	443,079	368,720	183,217	205,571	259,862	163,149	36,228	24,924	16,471	16,245	13,471	9,637	35,390	22,402
Noncorporate businesses, total	139,644	158,579	2,027,473	2,103,386	614,237	607,826	1,413,237	1,495,561	168,639	174,189	55,147	58,173	28,776	30,603	97,285	139,622
Proprietorships	125,782	145,961	1,351,210	1,444,889	310,536	332,567	1,040,675	1,112,323	109,473	110,376	32,253	34,544	17,305	18,399	59,023	84,800
Partnerships	13,862	12,618	676,263	658,497	303,701	275,259	372,562	383,238	59,166	63,813	22,894	23,629	11,471	12,204	38,262	54,822
Motion pictures																
All businesses, total	17,491	17,608	3,940,243	3,565,373	1,945,812	1,807,783	1,994,432	1,757,590	631,034	571,852	85,470	82,459	76,871	79,867	132,157	136,452
Corporations, total	8,314	7,095	3,556,300	3,142,868	1,800,718	1,653,741	1,755,582	1,489,127	600,915	543,111	78,269	71,979	70,878	75,680	114,584	88,651
Small Business Corporations	1,006	877	134,325	85,262	81,315	56,541	53,010	28,721	5,544	1,805	3,235	3,008	1,728	390	7,065	3,700
Noncorporate businesses, total	9,177	10,513	383,943	422,505	145,094	154,042	238,850	268,463	30,119	28,741	7,201	10,480	5,993	4,187	17,573	47,801
Proprietorships	6,976	8,592	142,887	181,840	46,936	60,630	95,952	121,210	6,611	10,302	2,118	4,034	3,360	2,284	9,399	21,071
Partnerships	2,201	1,921	241,056	240,665	98,158	93,412	142,898	147,253	23,508	18,439	5,083	6,446	2,633	1,903	8,174	26,730

Footnotes at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS, FOR SELECTED INDUSTRIES, 1966 AND 1967—Continued

Selected industry	Number of businesses		Business receipts		Cost of goods sold		Gross profit (less loss)		Depreciation		Taxes		Interest		Rent	
	1966	1967	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)	1966 (Thousand dollars)	1967 (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Motion pictures—Continued																
Production, distribution, and related services																
All businesses, total	9,493	8,263	2,862,704	2,487,907	1,371,828	1,267,113	1,490,876	1,220,794	576,200	519,352	43,615	38,818	52,201	51,933	36,905	29,516
Corporations, total	4,097	3,260	2,661,614	2,319,283	1,319,788	1,219,161	1,341,826	1,100,122	552,718	503,765	41,690	36,988	47,643	50,942	32,270	25,890
Small Business Corporations	273	306	54,029	16,989	41,734	18,020	12,295	[2]1,031	926	288	522	386	199	43	634	279
Noncorporate businesses, total	5,396	5,003	201,090	168,624	52,040	47,952	149,050	120,672	23,482	15,587	1,925	1,830	4,558	991	4,635	3,626
Proprietorships	4,727	4,342	82,861	61,900	21,307	14,758	61,554	47,142	4,232	2,759	757	400	2,695	202	4,357	2,143
Partnerships	669	661	118,229	106,724	30,733	33,194	87,496	73,530	19,250	12,828	1,168	1,430	1,863	789	278	1,483
Theaters																
All businesses, total	7,998	9,345	1,077,539	1,077,466	573,984	540,670	503,556	536,796	54,834	52,500	41,855	43,641	24,670	27,934	95,252	106,936
Corporations, total	4,217	3,835	894,686	823,585	480,930	434,580	413,756	389,005	48,197	39,346	36,579	34,991	23,235	24,738	82,314	62,761
Small Business Corporations	733	571	80,296	68,273	39,581	38,521	40,715	29,752	4,618	1,517	2,713	2,622	1,529	347	6,431	3,421
Noncorporate businesses, total	3,781	5,510	182,853	253,881	93,054	106,090	89,800	147,791	6,637	13,154	5,276	8,650	1,435	3,196	12,938	44,175
Proprietorships	2,249	4,250	60,026	119,940	25,629	45,872	34,398	74,068	2,379	7,543	1,361	3,634	665	2,082	5,042	18,928
Partnerships	1,532	1,260	122,827	133,941	67,425	60,218	55,402	73,723	4,258	5,611	3,915	5,016	770	1,114	7,896	25,247
Other amusement and recreation services																
All businesses, total	153,875	171,642	4,966,784	4,822,305	1,958,824	2,105,054	3,007,960	2,717,252	381,648	369,309	251,760	225,620	121,508	119,382	294,420	307,812
Corporations, total	23,408	23,576	3,323,254	3,141,424	1,489,681	1,651,270	1,833,573	1,490,154	243,128	223,861	203,814	177,926	98,725	92,966	214,707	215,991
Small Business Corporations	3,698	3,923	308,754	283,458	101,902	149,030	206,852	134,428	30,684	23,119	13,236	13,237	11,743	9,247	28,325	18,702
Noncorporate businesses, total	130,467	148,066	1,643,530	1,680,881	469,143	453,784	1,174,387	1,227,098	138,520	145,448	47,946	47,694	22,783	26,416	79,713	91,821
Proprietorships	118,806	137,369	1,208,323	1,263,049	263,600	271,937	944,723	991,113	102,862	100,074	30,135	30,511	13,945	16,115	49,625	63,729
Partnerships	11,661	10,697	435,207	417,832	205,543	181,847	229,664	235,985	35,658	45,374	17,811	17,183	8,838	10,301	30,088	28,092
Medical and Health Services																
All businesses, total	450,766	437,016	16,122,301	18,308,031	1,929,246	2,433,551	14,193,064	15,874,481	469,629	508,585	254,940	310,051	125,906	152,708	705,261	772,066
Corporations, total	8,613	10,647	1,795,647	2,559,465	975,873	1,454,646	819,774	1,104,819	67,811	94,511	70,004	103,754	46,784	65,618	99,245	122,341
Small Business Corporations	1,773	2,214	376,056	416,938	197,589	224,361	178,467	192,577	14,815	18,066	14,410	15,833	8,643	10,574	18,118	22,053
Noncorporate businesses, total	442,153	426,369	14,326,654	15,748,566	953,373	978,905	13,373,290	14,769,662	401,818	414,074	184,936	206,297	79,122	87,090	606,016	649,725
Proprietorships	419,170	404,442	11,112,788	12,129,653	770,942	846,914	10,341,855	11,282,740	357,575	366,822	137,717	152,927	66,931	70,537	456,602	482,945
Partnerships	22,983	21,927	3,213,866	3,618,913	182,431	131,991	3,031,435	3,486,922	44,243	47,252	47,219	53,370	12,191	16,553	149,414	166,780
Educational Services																
All businesses, total	99,705	103,944	847,247	1,095,214	216,168	345,008	631,078	750,207	34,878	45,546	21,209	28,360	7,912	12,451	44,381	60,931
Corporations, total	3,600	4,633	457,465	606,365	176,571	292,704	280,894	313,661	13,867	19,962	14,315	18,166	3,906	7,114	25,480	37,079
Small Business Corporations	733	986	71,233	76,029	23,525	35,237	47,708	40,792	1,732	2,184	2,281	2,060	323	688	4,384	6,265
Noncorporate businesses, total	96,105	99,311	389,782	488,849	39,597	52,304	350,184	436,546	21,011	25,584	6,894	10,194	4,006	5,337	18,901	23,852
Proprietorships	94,585	97,686	365,609	443,252	36,242	48,881	329,366	394,372	20,014	23,262	6,294	8,924	3,788	4,526	17,137	21,403
Partnerships	1,520	1,625	24,173	45,597	3,355	3,423	20,818	42,174	997	2,322	600	1,270	218	811	1,764	2,449
Other Services																
All businesses, total	451,212	485,032	14,566,317	17,131,875	2,983,254	3,942,500	11,583,065	13,189,377	266,134	333,002	239,978	296,956	57,576	90,904	543,935	655,925
Corporations, total	19,096	29,856	3,595,654	5,164,999	2,247,574	3,111,792	1,348,080	2,053,207	55,541	103,691	94,684	140,585	17,723	39,222	88,310	138,444
Small Business Corporations	2,634	4,167	458,069	635,744	274,848	357,793	183,221	277,951	6,190	13,603	10,940	15,574	1,371	4,139	8,607	14,669
Noncorporate businesses, total	432,116	455,176	10,970,663	11,966,876	735,680	830,708	10,234,985	11,136,170	210,593	229,311	145,294	156,371	39,853	51,682	455,625	517,481
Proprietorships	388,928	413,623	5,043,365	5,506,331	437,598	499,316	4,605,769	5,007,017	144,162	158,523	54,211	62,004	24,330	34,397	209,255	241,564
Partnerships	43,188	41,553	5,927,298	6,460,545	298,082	331,392	5,629,216	6,129,153	66,431	70,788	91,083	94,367	15,523	17,285	246,370	275,917
NATURE OF BUSINESS NOT ALLOCABLE																
All businesses, total	57,902	60,896	691,476	962,812	368,178	521,453	323,298	441,359	19,189	29,262	11,870	22,620	11,162	13,134	14,824	20,880
Corporations, total	8,030	15,706	91,912	560,052	57,163	343,370	34,749	216,682	3,161	12,924	4,480	15,656	3,488	7,534	2,843	12,101
Small Business Corporations	545	1,821	5,085	172,979	1,665	119,573	3,420	53,406	203	3,203	786	3,754	38	945	331	2,231
Noncorporate businesses, total	49,872	45,190	599,564	402,760	311,015	178,083	288,549	224,677	16,028	16,338	7,390	6,964	7,674	5,600	11,981	8,779
Proprietorships	45,874	40,075	510,962	280,472	282,431	118,475	228,531	161,997	14,682	12,701	5,838	4,527	3,136	3,587	9,185	6,096
Partnerships	3,998	5,115	88,602	122,288	28,584	59,608	60,018	62,680	1,346	3,637	1,552	2,437	4,538	2,013	2,796	2,683

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Gross loss exceeds gross profit.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Proprietorships

CONTENTS

Income statement frequencies and amounts, 22
Business activity in metropolitan areas, 22
Proprietorships with payroll, 22
Cost of depreciable property, 22
Business and nonbusiness income by industry, 23
Petroleum exploration and production, 23

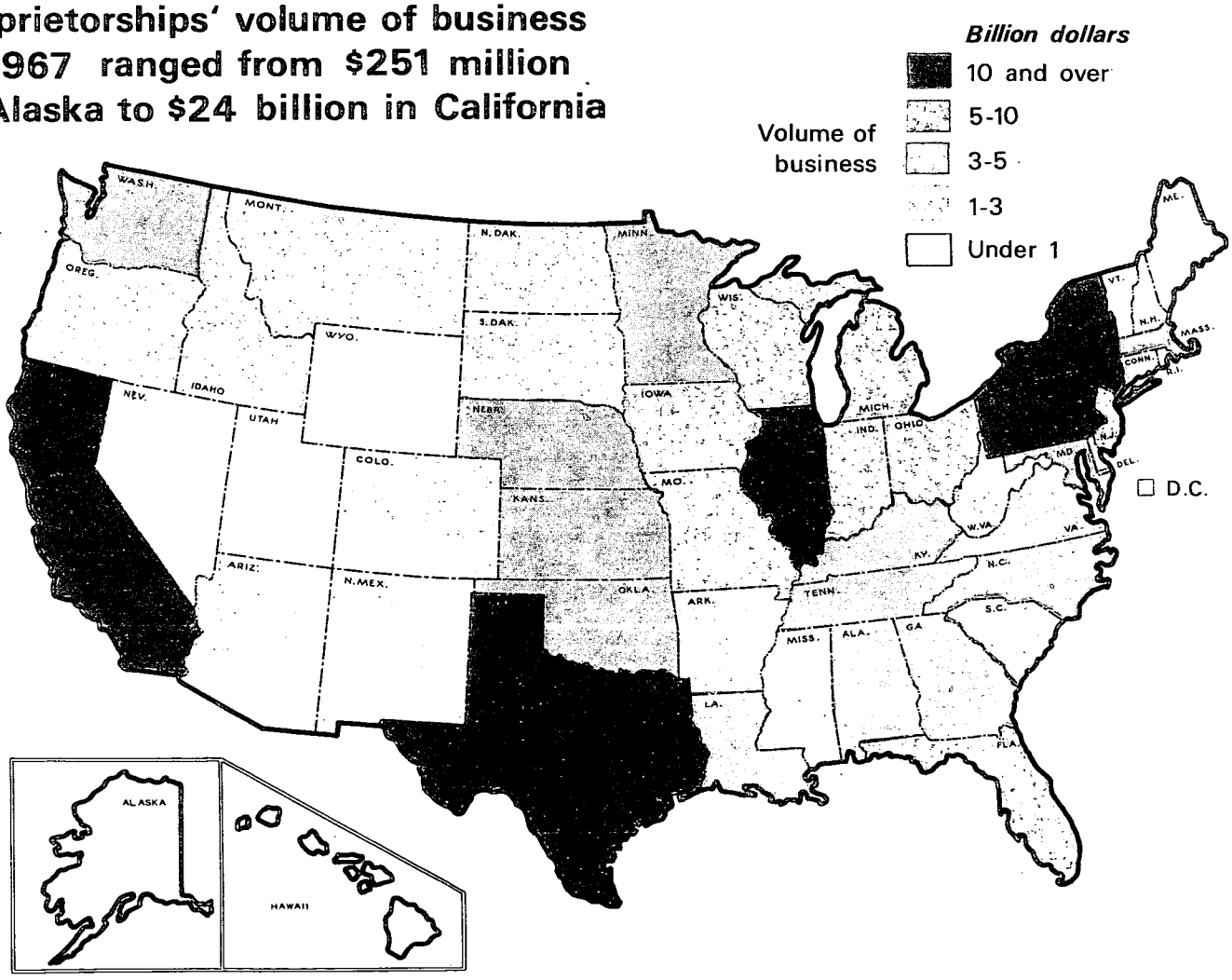
Text table
2A Petroleum production interests of individuals: Number of schedules filed, business receipts, expenses, and net loss, by type of interest, 23

Chart
2A Proprietorships' volume of business of States, 21

Basic tables
2.1 Number of businesses, business receipts, cost of goods sold, depreciation, payroll, net profit, and inventory, by industry, 25
2.2 Frequencies and amounts of income statement items for selected industries, 31
2.3 Number of businesses, business receipts, cost of goods sold, depreciation, payroll, net profit, and inventory, by selected industries and size of business receipts, 41
2.4 Number of businesses, business receipts, cost of goods sold, gross profit, and net profit, by size of gross profit and selected industries, 69
2.5 Proprietorships in 35 States: Number of businesses, business receipts, and selected deduction items, by selected industries, 77
2.6 Proprietorships in 15 States and District of Columbia: Number of businesses, business receipts, and selected deduction items, by selected industries, 96
2.7 Proprietorships with net profit in 35 States: Number of businesses and net profit, by selected industries, 99
2.8 125 largest standard metropolitan statistical areas: Number of businesses, business receipts, payroll, and net profit, by industrial division, 104
2.9 Selected standard metropolitan statistical areas: Number of businesses, business receipts, payroll, and net profit, by selected industries, 110
2.10 Proprietorships with payroll: Number of businesses, business receipts, and payroll as a percent of business receipts, by size of payroll and selected industries, 115
2.11 Businesses with depreciable property: Number of businesses, business receipts, depreciation, cost of depreciable property, net profit, and inventory, by size of business receipts and by selected industries, 119
2.12 Proprietors' adjusted gross income and tax: Number of returns, number of businesses, business receipts, adjusted gross income, net profit, taxable income, and income tax after credits, for taxable and nontaxable returns, by size of adjusted gross income and by selected industries, 128

Chart 2A

Proprietorships' volume of business in 1967 ranged from $251 million in Alaska to $24 billion in California



Source: Tables 2.5 and 2.6

This section presents statistics derived from business schedules filed by individuals who were proprietors of their own business organizations. The term "proprietor" extends to anyone with income from a single-owner business who had $400 or more self-employment income or $600 or more gross income during the year. Thus the proprietorship statistics in this report cover the farmers, businessmen, and professionals who were in business for themselves on a full-time or part-time basis. For example, the owner of a fleet of taxicabs who conducted his business from a large office and the man who owned his own cab and drove it part-time to supplement the family income might both be "proprietorships" in these statistics.

Generally, a proprietor corresponded to a "self-employed" person (other than partners). However, some types of persons defined as "self-employed" in the Internal Revenue Code were not considered as businessmen in this report. The most important of these were clergymen and public officials, such as sheriffs, notaries public, etc.

There are many gray areas in the definition of "proprietor" and "proprietorship." Often whether someone was classified as a proprietor depended entirely on how he reported his income. Income subject to withholding was never considered business income; however, income not subject to withholding might have been reported in many different ways and normally got classified as business income only if it was so identified or if there was an income statement that seemed to be for a business. Thus some types of activities, such as party sales, door-to-door sales, or the like, may or may not have been included as businesses in these statistics, depending on the exact nature of the financial arrangements of the proprietor and also on the way he made out his income tax return.

INCOME STATEMENT FREQUENCIES AND AMOUNTS

Basic proprietorship data classified by industry and size of business are presented in tables 2.1-2.4. These data include business receipts, gross and net profit, selected deduction amounts, and, in table 2.2, frequencies as well as amounts for most of the schedule C income statement items. This is the first time since 1961 that income statement frequencies have been published in this report series. Farms reporting on schedule F were included in table 2.2 under the comparable schedule C items; for the specific items considered comparable, refer to the heading of the particular item (such as "merchandise purchased") in section 6, Explanation of Terms.

BUSINESS ACTIVITY IN METROPOLITAN AREAS

Standard Metropolitan Statistical Areas, as defined by the Bureau of the Budget as of March 1967, were used to classify data in two tables in this section. The data in these tables were derived from the same sample as was used for the other data in this section, and thus they are subject to the same limitations as the State data discussed in section 1. To minimize the effect of these limitations, several restrictions were imposed on the presentation of the data. The number of Standard Metropolitan Statistical Areas for which data were presented, the items of data, and the number of industries used to classify them were all severely restricted. In table 2.8, selected items are shown for selected industrial divisions in the 125 Standard Metropolitan Statistical Areas with the largest populations in the 1960 Census. In table 2.9, the same items are shown in greater industry detail for the 28 areas (out of the 125) which had the best coverage in the sample.

These data are subject to the limitations concerning location of the business discussed above in connection with the State data to an even greater degree than the State data. The identification of metropolitan area was made on the basis of the district where the return was filed plus the address shown on the return. If that address differed from the address of the business, or if the return was filed in a different district, no attempt was made at reconciliation, and the business data could have been entered erroneously in, or erroneously excluded from, the tables.

PROPRIETORSHIPS WITH PAYROLL

Table 2.10 presents some estimates for proprietorships who showed a separate deduction for salaries and wages paid or for cost of labor in cost of goods sold. These two figures from the proprietorship schedule C were combined and labeled "payroll" in this and several other tables. For farms, "payroll" was the amount for "labor hired" from schedule F.

The figures in table 2.10 are subject to several important limitations. The components of the payroll figure included several items which were really purchases of services from other businesses rather than payroll, such as contract labor, typing services, and janitorial services. This probably exaggerated the number of schedules with small amounts of "payroll." On the other hand, some part of proprietorships' payroll that should have been included in the table was missed because it was included in other deduction items. For example, in industries where compensation of employees took the form of commissions, it was not uncommon for the taxpayer to report the deduction under that heading. On balance, the figures given in this report for "payroll" are probably understated, especially in the larger size categories.

COST OF DEPRECIABLE PROPERTY

The depreciable assets of proprietorships at the end of 1967 are shown in table 2.11 distributed by industry and size of business receipts. The table covers only those proprietorships reporting both a depreciation deduction and the cost of the property being depreciated. About 3 percent of the proprietorships with a depreciation deduction for 1967 reported no cost of depreciable property at the end of the year, either because of simple omission or because their property was disposed of or was fully depreciated before the end of the year.

Since the cost of depreciable property was taken from the depreciation schedules, it is subject to some limita-

tions. The assets were valued at cost or depreciable basis which might not be the same valuation that the taxpayer uses on his own books for balance sheet purposes. The figures may include some intangibles, such as patents or copyrights.

The cost of depreciable property in table 2.11 is not strictly comparable with the figures published in 1965 and 1966, because fully depreciated assets, which had been accepted as reported for those two years, were eliminated from the amounts shown for 1967.

BUSINESS AND NONBUSINESS INCOME BY INDUSTRY

This is the second consecutive year that statistics have been presented in this report series on the contribution of proprietors' business profits to their adjusted gross income. Table 2.12 contains the above information for selected industries and in addition measures the taxable income and tax liability of these proprietors. The information is derived from proprietors' schedules C and F and is classified by the industrial activities on these schedules. This year's table provides coverage for more industries as well as for the industrial divisions.

Table 2.12 enables one to associate AGI, taxable income, and income tax liability with the proprietors in a particular industry or division, as well as to tell what portion of their income came from the business and what portion came from other sources. For example, there are 1,110,878 proprietors in table 2.12 owning 1,113,285 field crop farms. These proprietors had total AGI of $7.6 billion, of which $1.95 billion, or 26 percent, was attributable to profits from field crop farming and $5.6 billion, or 74 percent, came from salaries and wages, investments, businesses in other industries, or other sources. After all deductions and credits, the owners of field crop farms had $4.7 billion in taxable income and owed $937 million in income tax.

Some proprietors owned two or more businesses in different industries, and this complicates the presentation of the data in table 2.12. Adjusted gross income, taxable income, and the other data from Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data from industry to industry. This made it difficult to construct "unduplicated" totals, and, for this reason, totals and subtotals are provided for only the "all industries" total and the industrial divisions.

An "all industries" total containing no duplication of return data is given, but the components of AGI have a different meaning from the same figures in a minor industry. For a minor industry or an industrial division, "Other income" means all income included in AGI other than the profits from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store, his return, his AGI, and his taxable income and tax would be included in the table twice. Under field crop farms, his "Other income" would include the profit (or loss) from his grocery store, and under grocery stores, his "Other income" would include the profit (or loss) from his field crop farm. In the "all industries" total, however, his return data are included only once, "Net profit less loss" includes the profits (or losses) from both his businesses, and "Other income" includes only nonbusiness income such as from investments or salaries.

There are many joint returns in table 2.12, which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the proprietor of a business and a wife who worked, this would be included in the data as a single proprietor with the husband's business income and the couple's adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included. Joint returns are more common among proprietors than among taxpayers generally; 83 percent of proprietors filed joint returns in 1967 and only 57 percent of all individual taxpayers (*Statistics of Income--1967, Individual Income Tax Returns*).

PETROLEUM EXPLORATION AND PRODUCTION

Several tables in this section show financial data for proprietorships classified in the industry, crude petroleum and natural gas mining. These data, however, represent only a part of the production interests in oil and gas mining reported on schedules with Form 1040 returns. If an individual owns a fractional production interest in an oil or gas well, he is technically a partner rather than a proprietor; however, under section 761 of the Internal Revenue Code, these partners may elect not to file a partnership return if they report their share of the business' income and deductions on schedules with their individual returns. Such schedules are not a part of either the proprietorship or partnership statistics in this report. The only previous estimate of this type of activity was published in the special report, *Statistics of Income--1960, Depletion Allowances for Mineral Production Reported on U. S. Tax Returns.*

Table 2A is included to offer a measure of this type of activity and to present for the first time in this report an

Table 2A.—PETROLEUM PRODUCTION INTERESTS OF INDIVIDUALS: NUMBER OF SCHEDULES FILED, BUSINESS RECEIPTS, EXPENSES, AND NET LOSS, BY TYPE OF INTEREST

Type of interest	All schedules					Schedules with net loss		
	Number	Business receipts (Thousand dollars)	Depletion (Thousand dollars)	Other costs and expenses (Thousand dollars)	Net loss (less net profit) (Thousand dollars)	Number	Business receipts (Thousand dollars)	Net loss (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Production interests, total	61,938	1,313,788	190,992	1,242,945	120,156	30,175	455,522	262,605
Crude petroleum and natural gas mining	39,822	1,136,917	157,430	1,049,426	69,939	16,568	385,905	187,545
Fractional production interests	22,116	176,871	33,562	193,519	50,217	13,607	69,617	75,060

estimate of the total oil and gas production interests reported on individual returns. According to the table, about 13 percent of the reported receipts of individuals from oil and gas production came from the fractional-interest schedules, which also showed 18 percent of the oil and gas depletion, 16 percent of the other expenses, 17 percent of the profit reported on schedules with profit, and 29 percent of the loss reported on loss schedules. Net losses exceeded net profits for both types of interests in this industry, though more of the fractional-interest schedules showed losses than did the whole-interest schedules.

Several cautions should be observed in using these data. The number of fractional-interest schedules is not an estimate of either the number of partners or the number of businesses; if there was more than one schedule with a return, each was counted separately, and, as each partner was required to file a schedule, several schedules for each business were likely to have been included in the table. Also, distinguishing between fractional and whole interest on the schedules was sometimes difficult, with doubtful cases usually being classified as fractional interests; so the data for fractional interests are probably somewhat overstated. Finally, the industry, crude petroleum and natural gas mining, includes oil and gas field services, while the fractional-interest schedules were for businesses engaged exclusively in exploration, development, and production.

PROPRIETORSHIPS

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY

Industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year	
							Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH AND WITHOUT NET PROFIT								
All industries	9,126,082	211,372,116	120,938,866	8,753,059	22,764,798	30,407,572	1,668,776	11,634,380
Agriculture, forestry, and fisheries	3,195,602	35,271,425	20,291,208	4,070,063	2,584,252	3,770,215	93,030	1,093,941
Farms	3,030,065	33,135,763	19,546,476	3,915,444	2,241,597	3,357,709	81,571	1,061,650
Field crop farms	1,113,285	10,596,128	4,811,287	1,459,154	773,047	1,953,329	14,051	138,477
Fruit, tree nut, and vegetable farms	143,920	1,766,844	1,111,183	175,026	421,042	129,488	1,126	17,807
Livestock farms	1,530,686	19,745,240	12,941,211	2,123,082	903,238	1,390,655	57,593	840,636
Animal specialities farms	51,288	238,134	189,490	38,815	32,042	[1]72,977	4,075	17,737
Other farms	190,886	789,417	493,305	119,367	112,228	[1]42,786	4,726	46,993
Agricultural services and hunting and trapping	119,414	1,781,727	683,675	115,700	284,922	333,772	10,589	29,706
Miscellaneous agricultural services	22,802	412,644	177,352	33,867	75,562	41,876	1,576	12,236
Offices of veterinarians and animal hospitals	13,641	372,795	66,609	16,323	56,234	140,245	2,303	3,032
Other animal husbandry services	23,310	420,307	261,427	20,282	38,965	[1]1,193	1,809	11,053
Horticultural services	57,534	563,887	176,937	42,389	110,451	156,586	4,701	3,306
Hunting and trapping, and game propagation	2,127	12,094	1,350	2,839	3,710	[1]3,742	200	79
Forestry	11,797	71,418	15,433	6,388	12,245	16,849	402	2,401
Fisheries	34,326	282,517	45,624	32,531	45,488	61,885	468	184
Mining	45,677	1,323,164	213,515	132,676	117,631	[1]56,996	704	7,305
Metal mining	791	2,758	336	666	288	[1]1,535	(2)	(2)
Coal mining	1,047	53,619	17,025	5,407	18,829	2,825	(2)	(2)
Crude petroleum and natural gas	39,822	1,136,917	160,305	112,910	73,233	[1]69,939	(2)	(2)
Quarrying and mining, not elsewhere classified	4,017	129,870	35,849	13,693	25,281	11,653	389	6,210
Contract construction	680,460	18,334,278	10,921,692	548,032	3,887,656	2,750,893	82,256	569,202
General contractors	125,723	7,475,850	5,131,415	204,107	1,338,857	666,225	14,111	334,107
Building construction	108,983	6,466,935	4,785,024	110,706	1,111,081	555,081	13,374	328,808
Heavy construction, except buildings	6,655	433,660	174,079	34,293	88,529	41,037	(2)	(2)
General contractors not allocable	10,085	575,255	172,312	59,108	139,247	70,107	(2)	(2)
Special trade contractors	526,749	10,340,973	5,505,434	326,925	2,439,493	2,003,895	66,890	208,706
Plumbing, heating, and air conditioning	60,342	2,097,960	1,295,942	42,597	383,602	314,197	22,709	72,995
Painting, paperhanging, and decorating	107,021	1,166,123	502,067	26,336	354,552	346,654	3,617	5,402
Electrical work	45,702	1,510,731	985,503	26,283	342,170	225,337	19,513	70,469
Masonry, stonework, and plastering	45,819	1,144,026	630,619	24,253	383,225	194,449	3,357	9,687
Carpentering and flooring	155,040	1,503,851	729,304	34,764	295,499	431,051	5,927	12,961
Roofing and sheet metal work	22,892	639,063	382,734	14,106	158,167	111,179	4,584	17,237
Concrete work	11,857	476,514	262,125	15,048	139,429	60,510	(2)	(2)
Water well drilling	8,868	187,676	85,899	12,834	21,505	31,671	1,366	3,522
Miscellaneous special trade contractors	69,208	1,615,029	631,241	130,704	361,344	288,847	5,561	15,478
Contractors not allocable	27,988	517,455	284,843	17,000	109,306	80,773	1,255	26,389
Manufacturing	169,505	6,472,710	3,728,940	279,090	1,405,382	748,121	61,529	341,993
Food and kindred products	7,633	1,044,346	803,043	22,402	101,609	55,818	4,788	39,694
Textile mill products	1,734	108,883	70,688	2,824	27,505	12,375	(2)	(2)
Apparel and other textile products	6,718	409,116	246,068	5,683	182,523	50,877	2,793	23,587
Lumber and wood products, except furniture	45,533	1,471,490	684,053	122,492	360,670	116,594	5,377	38,512
Furniture and fixtures	8,546	258,229	162,780	6,516	51,818	27,948	4,200	21,973
Printing, publishing, and allied industries	24,144	613,553	266,940	27,361	136,026	115,418	9,668	17,741
Chemicals and allied products	3,980	154,014	93,277	4,204	13,416	11,138	3,264	13,431
Leather and leather products	954	45,223	34,642	339	9,386	4,072	(2)	(2)
Stone, clay, and glass products	8,431	273,802	142,699	14,266	47,871	26,931	4,323	14,576
Primary metal industries	1,844	259,242	199,333	4,381	34,333	17,658	1,113	22,085
Fabricated metal products	10,580	331,705	173,021	13,071	85,264	56,592	4,725	20,752
Machinery, except electric	19,601	782,093	412,492	37,392	208,565	154,280	5,941	40,220
Electrical machinery, equipment, and supplies	3,263	66,290	36,967	2,841	12,320	7,693	964	18,238
Transportation equipment	3,762	131,503	89,431	2,422	28,733	12,421	1,099	9,983
Manufacturing, not elsewhere classified	20,712	472,287	282,319	11,525	96,367	70,627	11,345	42,603
Manufacturing not allocable	2,070	50,934	31,187	1,371	8,976	7,679	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	277,807	5,538,856	1,258,718	525,556	908,714	812,199	6,840	24,414
Local transportation	53,314	401,510	35,774	39,022	62,863	117,513	(2)	(2)
Taxicabs	31,559	196,728	12,857	16,011	21,784	62,772	-	-
Other	21,755	204,782	22,917	23,011	41,079	54,741	(2)	(2)
Trucking and warehousing	187,019	4,119,524	794,388	422,330	687,996	571,103	3,700	10,199
Trucking, local and long distance	183,399	3,921,709	711,988	414,978	645,269	548,411	2,269	8,660
Public warehousing and motor freight terminals	3,620	197,815	82,400	7,352	42,727	22,692	1,431	1,539
Water transportation	6,172	117,603	41,984	10,872	20,793	13,592	1,042	6,783
Air transportation	5,013	136,611	66,652	12,624	16,311	4,766	1,037	4,045
Travel agencies	5,150	182,504	127,155	1,128	13,191	16,009	(2)	(2)
Other transportation	3,042	223,032	142,569	7,594	21,838	20,871	(2)	(2)
Communication	1,613	110,819	10,613	9,614	39,609	[1]2,305	(2)	(2)
Electric, gas, and sanitary services	16,484	247,253	39,583	22,372	46,113	70,650	(2)	(2)
Wholesale and retail trade	1,840,621	102,629,235	76,636,294	1,335,780	7,793,192	7,061,582	1,148,265	8,959,383
Wholesale trade	260,145	19,712,467	15,326,388	228,297	977,989	1,512,134	92,884	1,067,209
Motor vehicles and automotive equipment	14,262	962,274	695,780	11,339	76,458	86,093	8,743	105,307
Drugs, chemicals, and allied products	8,176	242,561	154,334	5,387	11,312	33,251	3,208	19,761
Piece goods, notions, and apparel	12,433	545,610	353,696	4,731	35,539	77,198	3,026	52,508
Groceries and related products	41,109	4,383,120	3,676,591	38,513	219,260	243,004	15,441	101,183
Farm products - raw materials	14,746	4,056,942	3,742,520	23,627	65,107	61,714	5,429	104,249
Electrical goods	6,740	333,341	225,858	2,813	24,523	44,190	3,018	48,249
Hardware, and plumbing and heating equipment and supplies	4,469	356,827	240,430	4,134	23,690	44,988	2,284	44,584
Machinery, equipment, and supplies	19,189	1,085,790	719,186	17,001	81,034	138,878	9,465	139,012
Alcoholic beverages	2,911	932,140	788,231	7,796	49,121	29,905	2,382	53,783
Lumber and construction materials	7,341	780,303	586,349	15,700	54,572	56,639	1,868	30,872
Wholesale trade, not elsewhere classified	101,561	5,517,575	3,962,079	85,761	319,025	524,543	35,382	355,688
Wholesale trade not allocable	27,208	515,984	181,334	11,495	18,348	171,731	2,638	12,013

Footnotes at end of table.

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year	
							Number of businesses	Amount (Thousand dollars)
BUSINESSES WITH AND WITHOUT NET PROFIT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wholesale and retail trade—Continued								
Retail trade	1,543,999	81,115,999	60,023,866	1,073,929	6,671,213	5,412,338	1,037,057	7,706,797
Building materials, hardware, and farm equipment	61,094	4,371,127	3,290,015	59,644	353,295	296,444	48,607	1,032,113
Building materials dealers	25,005	1,412,968	989,542	25,467	148,521	120,775	16,610	180,651
Hardware stores	24,248	1,292,251	915,590	17,981	103,143	113,874	21,971	371,415
Farm equipment dealers	11,841	1,665,908	1,384,883	16,196	101,631	61,795	10,026	480,047
General merchandise stores	239,238	4,245,617	3,022,215	82,051	246,955	384,825	89,944	537,263
Mail order houses	8,386	109,934	59,225	1,836	10,676	13,512	3,978	11,122
Automatic merchandising machine operators	16,641	436,818	264,772	31,506	34,953	37,451	8,746	18,055
Direct selling establishments	161,364	857,263	504,675	18,862	25,500	139,946	32,995	21,371
Variety and other general merchandise stores	52,847	2,841,602	2,193,543	29,847	175,826	193,916	44,225	486,715
Food stores	249,858	17,881,987	14,642,425	193,008	985,415	839,244	199,490	1,045,988
Grocery stores	188,930	15,322,009	12,826,933	145,719	726,136	619,949	165,439	978,455
Meat and fish markets	16,441	968,419	772,882	12,339	57,544	59,298	9,544	11,702
Fruit stores and vegetable markets	10,933	302,853	230,018	5,292	11,098	25,961	3,461	10,828
Candy, nut, and confectionery stores	9,915	277,845	210,767	4,115	24,238	22,243	6,651	12,122
Retail bakeries	13,855	640,839	336,214	18,052	142,991	79,946	8,817	9,659
Dairy products and other food stores	9,784	370,022	265,611	7,491	23,408	31,847	5,578	23,222
Automotive dealers	269,678	24,426,003	19,597,290	167,266	1,678,925	1,150,912	206,979	1,595,105
Motor vehicle dealers	42,547	6,182,439	5,296,359	25,973	294,466	161,555	27,028	630,243
Tire, battery, and accessory dealers	17,152	1,277,242	926,446	16,184	118,607	84,813	14,621	257,640
Gasoline service stations	197,169	16,009,389	12,622,045	114,691	1,211,930	860,278	155,886	485,796
Other automotive dealers	12,810	956,933	752,440	10,418	53,922	44,266	9,444	221,426
Apparel and accessory stores	55,401	3,193,443	2,098,410	34,365	305,579	320,323	43,618	753,342
Women's ready-to-wear and accessory stores, and fur shops	23,906	1,210,051	782,070	14,380	123,947	108,571	19,375	230,562
Other apparel and accessory stores	31,495	1,983,392	1,316,340	19,985	181,632	211,752	24,243	522,780
Furniture, home furnishings, and equipment	78,342	4,289,721	2,928,323	65,459	412,365	372,036	54,039	637,409
Furniture stores	24,624	1,596,819	1,063,940	25,200	154,497	133,196	15,748	268,059
Home furnishings, and equipment stores, except appliances	17,694	701,533	459,685	9,153	80,119	76,670	10,123	74,616
Household appliances, TV, radio, and music stores	36,024	1,991,369	1,404,698	31,106	177,749	162,170	28,168	294,734
Eating and drinking places	279,587	9,858,526	5,469,577	261,270	1,654,846	899,308	181,460	235,484
Eating places	184,929	6,636,588	3,654,080	182,281	1,228,250	588,399	105,963	119,194
Drinking places	94,658	3,221,938	1,815,497	78,989	426,596	310,909	75,497	116,290
Drug and proprietary stores	27,102	2,887,036	1,944,757	31,748	342,120	298,158	24,175	509,211
Liquor stores	25,773	2,355,390	1,923,653	19,165	99,934	147,072	23,021	227,876
Antique and secondhand stores	41,393	469,785	292,934	11,117	32,871	51,627	28,181	132,305
Sporting goods stores and bicycle shops	15,893	536,502	383,301	8,488	31,074	46,679	11,971	126,675
Jewelry stores	18,659	676,649	397,911	9,061	57,403	107,673	17,251	269,425
Fuel and ice dealers	14,206	657,567	381,876	25,564	67,488	60,014	5,121	15,451
Florists	22,509	681,961	391,774	18,306	92,880	72,798	14,882	35,247
Cigar stores and stands	3,893	114,951	88,112	1,670	3,053	10,039	2,723	8,289
Newsstands	12,926	202,192	141,627	2,306	5,971	21,294	2,620	5,043
Retail trade, not elsewhere classified	107,322	3,620,595	2,554,106	69,739	257,668	291,055	70,189	476,747
Retail trade not allocable	21,125	646,947	475,560	13,702	43,371	42,837	12,786	63,824
Wholesale and retail trade not allocable	36,477	1,800,769	1,286,040	33,554	143,990	137,110	18,324	185,377
Finance, insurance, and real estate	548,651	6,738,222	1,308,291	277,558	485,158	2,242,242	4,641	145,943
Finance	29,566	516,624	139,094	11,735	30,926	145,030	324	7,082
Banking	629	17,765	20	311	2,615	6,278	(2)	(2)
Credit agencies other than banks	5,365	81,746	8,547	1,507	7,374	24,256	(2)	(2)
Security and commodity brokers, dealers, exchanges, and services	23,572	417,113	130,527	9,917	20,937	114,496	(2)	(2)
Security brokers, dealers, and flotation companies	16,359	319,315	110,726	6,655	12,237	80,425	(2)	(2)
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	7,213	97,798	19,801	3,262	8,700	34,071	(2)	(2)
Insurance agents, brokers, and service	178,391	2,475,310	271,490	61,134	247,497	1,063,833	400	280
Real estate	340,694	3,746,288	897,707	204,689	206,735	1,033,379	3,917	138,581
Operators, except developers, and lessors of buildings	14,070	282,593	5,894	75,982	23,726	[1]15,871	(2)	(2)
Lessors of real property other than buildings	73,011	116,526	5,911	14,771	690	40,082	(2)	(2)
Agents, brokers, and managers	208,112	1,991,969	208,694	78,649	68,750	782,709	1,586	34,333
Title abstract companies	1,923	22,060	5,850	870	7,625	6,248	-	-
Subdividers and developers	4,219	162,224	92,425	8,070	6,062	4,376	(2)	(2)
Operative builders	6,723	663,691	494,963	10,664	51,344	42,423	1,109	53,734
Combinations of real estate, insurance, loans, and law offices	32,636	507,225	83,970	15,683	48,538	173,412	567	6,832
Services	2,327,684	34,783,754	6,461,733	1,571,603	5,563,789	13,019,978	267,933	482,634
Hotels, rooming houses, camps, and other lodging places	106,697	1,685,439	296,855	255,318	233,985	129,211	9,149	16,965
Hotels	11,255	358,726	101,134	36,299	86,520	[1]222	3,662	6,189
Tourist courts and motels	39,005	837,666	99,024	144,786	108,318	83,093	2,700	4,764
Trailer parks and camps	24,533	282,889	65,817	44,969	19,725	24,301	2,187	5,071
Other lodging places	31,904	206,158	30,880	29,264	19,422	22,039	600	941
Personal services	549,000	5,604,686	1,316,378	298,164	1,281,950	1,542,677	93,609	89,357
Coin-operated laundries and dry cleaning	30,671	459,683	69,641	72,262	52,729	63,957	3,442	2,306
Other laundries and dry cleaning plants	48,839	1,162,794	340,901	64,990	368,034	199,723	4,277	3,630
Photographic studios	30,663	345,808	120,694	18,726	39,866	86,063	6,406	10,221
Beauty shops	211,300	1,706,597	383,897	59,035	507,519	446,723	48,059	14,752
Barber shops	126,292	857,129	89,793	18,473	176,171	440,661	8,114	3,437
Shoe repair shops, shoe shine parlors, and hat cleaning shops	17,982	172,618	61,532	5,855	18,861	57,557	12,449	19,086
Funeral service and crematories	13,540	602,057	187,128	45,882	64,337	145,546	8,264	32,114
Garment pressing, alteration, and repair	17,269	130,340	33,241	5,654	25,699	38,076	1,147	2,348
Other personal services	52,444	167,660	29,551	7,287	28,734	64,371	1,451	1,463
Business services	287,557	3,179,839	867,818	166,651	495,258	921,612	16,267	48,007
Advertising	17,208	497,258	263,162	12,751	48,157	87,387	1,103	2,799
Services to buildings	50,654	391,854	99,575	14,275	96,418	139,738	2,038	2,228
Consulting services	61,657	589,229	88,815	13,655	45,395	262,160	1,994	4,683
Other business services	158,038	1,701,498	416,266	125,970	305,288	432,327	11,132	38,297

Footnotes at end of table.

PROPRIETORSHIPS

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year	
							Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH AND WITHOUT NET PROFIT								
Services—Continued								
Automobile parking, repair, and services	144,818	3,087,874	1,526,251	128,122	554,245	486,714	46,673	127,064
Automobile parking	4,475	72,733	16,443	999	11,916	14,289	(2)	(2)
Top and body repair shops	22,269	572,055	287,971	14,306	133,605	106,184	5,682	7,597
General repair shops	79,223	1,656,416	939,710	44,141	262,638	247,812	31,917	88,507
Tire, paint, and other repair shops	17,150	454,977	239,420	10,896	88,812	73,500	7,582	27,264
Other automobile services, except repair	21,701	331,693	42,707	57,780	57,274	44,929	1,428	1,137
Repair services, except automobile	177,900	1,701,791	726,752	64,364	236,800	432,008	67,468	118,652
Radio and TV repair shops	37,581	346,060	171,301	12,884	44,029	73,836	23,692	35,889
Electrical repair shops, except radio and TV	21,149	264,830	116,974	8,193	40,437	56,882	9,548	20,706
Reupholstery and furniture repair	23,510	296,763	153,241	10,082	57,392	58,410	8,164	7,469
Other repair services, except automobile	95,660	794,138	285,236	33,205	94,942	242,880	26,064	54,588
Motion pictures	8,592	181,840	60,630	10,302	28,447	11,511	(2)	(2)
Production, distribution, and related services	4,342	61,900	14,758	2,759	6,909	12,206	(2)	(2)
Theaters	4,250	119,940	45,872	7,543	21,538	1695	(2)	(2)
Amusement and recreation services, except motion pictures	137,369	1,263,049	271,937	100,074	184,771	128,624	11,763	36,343
Theatrical producers, bands, orchestras, and entertainers	50,610	318,057	39,368	11,329	59,787	88,889	(2)	(2)
Bowling alleys, and billiard and pool parlors	11,575	209,197	59,734	14,883	36,176	30,622	3,948	3,058
Other amusement and recreation services	75,184	735,795	172,835	73,862	88,808	9,113	7,281	32,037
Medical and health services	404,442	12,129,653	846,914	366,823	1,570,450	6,687,228	11,051	14,701
Offices of physicians and surgeons	153,203	6,791,024	195,396	187,858	770,974	4,168,391	2,002	1,790
Offices of dentists and dental surgeons	82,182	3,195,004	282,027	96,826	434,934	1,627,611	1,405	495
Offices of osteopathic physicians	7,036	248,687	17,594	9,800	26,359	136,329	(2)	(2)
Offices of chiropractors	18,211	177,475	8,356	12,818	9,582	87,808	(2)	(2)
Hospitals	242	32,872	4,601	1,181	12,085	6,634	(2)	(2)
Medical laboratories	2,451	67,887	11,911	2,336	15,884	23,807	(2)	(2)
Dental laboratories	7,864	181,763	72,206	4,426	45,978	59,243	2,394	4,621
Sanatoria, and convalescent and rest homes	13,015	528,416	124,971	32,139	194,129	61,330	796	608
Other medical services	120,238	906,525	129,852	19,439	60,525	516,075	3,210	6,801
Legal services	131,894	2,648,520	87,804	64,395	323,752	1,430,996	(2)	(2)
Educational services	97,686	443,252	48,881	23,262	76,698	147,670	2,980	6,422
Engineering services	39,284	706,021	146,542	19,439	211,081	222,226	1,244	3,106
Architectural services	16,336	468,765	76,555	10,890	114,490	150,008	(2)	(2)
Accounting, auditing, and bookkeeping services	121,188	976,789	38,691	36,685	202,283	456,486	(2)	(2)
Other services	104,921	706,236	149,725	27,114	49,579	273,007	5,697	18,580
Nature of business not allocable	40,075	280,472	118,475	12,701	19,024	59,338	3,578	9,565

Footnotes at end of table.

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
							Number of businesses	Amount (Thousand dollars)
BUSINESSES WITH NET PROFIT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries	6,928,587	188,512,794	104,518,221	6,530,419	19,801,075	34,896,175	1,344,947	9,815,880
Agriculture, forestry, and fisheries	2,015,555	28,129,573	14,330,876	2,801,415	1,835,194	6,088,476	58,450	716,531
Farms	1,892,809	26,312,043	13,774,725	2,696,535	1,541,993	5,581,245	50,291	697,399
Field crop farms	795,949	9,100,136	3,748,751	1,120,998	603,235	2,438,180	11,055	94,887
Fruit, tree nut, and vegetable farms	83,080	1,411,362	789,324	108,785	298,418	2[illegible],592	1,071	17,528
Livestock farms	932,675	15,042,970	8,860,967	1,409,878	540,919	2,674,394	34,350	544,591
Animal specialities farms	11,303	129,572	67,010	8,824	14,166	25,155	1,192	6,338
Other farms	69,802	628,003	308,673	48,050	85,255	151,924	2,623	34,055
Agricultural services and hunting and trapping	89,417	1,503,378	503,172	75,728	245,566	407,874	7,396	16,641
Miscellaneous agricultural services	16,823	279,849	88,285	18,911	57,228	56,420	(2)	(2)
Offices of veterinarians and animal hospitals	10,690	365,536	64,343	15,211	55,261	143,599	2,142	2,971
Other animal husbandry services	12,888	328,327	185,555	7,811	29,429	41,396	(2)	(2)
Horticultural services	48,144	524,807	163,660	33,596	102,961	165,491	3,468	2,728
Hunting and trapping, and game propagation	872	4,859	1,329	199	687	968	(2)	(2)
Forestry	8,122	66,210	14,181	5,004	10,617	20,584	(2)	(2)
Fisheries	25,207	247,942	38,798	24,148	37,018	78,773	(2)	(2)
Mining	27,480	903,488	155,056	73,174	84,910	139,011	(2)	(2)
Metal mining	302	1,416	263	35	195	416	-	-
Coal mining	839	30,025	13,321	2,326	5,050	4,792	(2)	(2)
Crude petroleum and natural gas	23,254	751,012	108,208	59,359	56,027	117,606	(2)	(2)
Quarrying and mining, not elsewhere classified	3,085	121,035	33,264	11,454	23,638	16,197	(2)	(2)
Contract construction	611,280	16,929,979	9,874,535	475,393	3,529,412	2,922,653	71,247	495,049
General contractors	105,793	6,811,146	4,626,802	171,094	1,209,592	753,127	11,677	281,406
Building construction	91,775	5,863,154	4,296,582	87,908	994,867	630,372	10,949	276,198
Heavy construction, except buildings	5,449	382,154	162,419	27,681	76,856	48,125	(2)	(2)
General contractors not allocable	8,569	565,838	167,801	55,505	137,869	74,630	(2)	(2)
Special trade contractors	482,145	9,638,262	4,984,398	289,821	2,221,792	2,077,075	58,714	187,474
Plumbing, heating, and air conditioning	52,374	1,898,891	1,146,540	37,769	333,161	329,674	19,599	64,589
Painting, paperhanging, and decorating	103,652	1,151,741	491,521	25,744	349,130	348,796	3,617	5,402
Electrical work	41,349	1,404,692	887,600	24,715	308,105	230,450	17,814	66,420
Masonry, stonework, and plastering	41,698	1,055,585	561,556	21,795	344,333	202,644	2,923	5,715
Carpentering and flooring	145,422	1,447,169	684,686	32,114	278,852	440,672	4,804	10,356
Roofing and sheet metal work	21,774	617,554	364,858	13,566	150,980	113,425	4,292	16,849
Concrete work	10,593	449,255	243,506	13,881	131,573	61,754	(2)	(2)
Water well drilling	7,498	157,236	69,981	9,718	15,451	34,955	(2)	(2)
Miscellaneous special trade contractors	57,785	1,456,139	534,150	110,519	310,207	314,705	4,268	13,844
Contractors not allocable	23,342	480,571	263,335	14,478	98,028	92,451	(2)	(2)
Manufacturing	127,770	5,573,294	3,081,985	219,724	1,213,177	852,999	44,797	267,751
Food and kindred products	6,693	831,485	606,005	19,210	92,355	62,351	4,214	35,440
Textile mill products	1,586	103,005	65,573	2,554	25,645	12,709	(2)	(2)
Apparel and other textile products	5,371	392,999	234,757	5,296	175,130	54,046	1,867	20,386
Lumber and wood products, except furniture	37,359	1,123,934	465,229	90,292	281,074	146,331	4,062	30,279
Furniture and fixtures	6,435	247,856	155,252	5,553	49,710	29,862	3,251	16,783
Printing, publishing, and allied industries	17,972	562,949	243,139	22,162	117,528	124,386	7,336	14,118
Chemicals and allied products	3,002	130,339	73,421	3,463	12,136	16,333	2,460	9,550
Leather and leather products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Stone, clay, and glass products	5,377	218,113	107,503	10,461	34,588	31,560	2,763	10,580
Primary metal industries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Fabricated metal products	7,161	289,527	145,893	10,641	68,245	66,992	3,375	12,633
Machinery, except electric	15,322	741,381	381,137	32,788	189,906	166,297	4,743	31,886
Electrical machinery, equipment, and supplies	1,586	51,728	28,335	1,325	11,347	11,442	(2)	(2)
Transportation equipment	2,455	116,401	77,626	1,761	22,249	15,691	(2)	(2)
Manufacturing, not elsewhere classified	13,736	428,846	251,423	9,404	88,755	80,873	6,997	34,682
Manufacturing not allocable	1,370	44,584	26,631	1,090	6,814	8,768	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	224,390	4,906,150	1,158,014	403,385	784,531	932,541	5,176	20,487
Local transportation	47,393	379,816	34,389	35,270	59,005	121,408	(2)	(2)
Taxicabs	27,470	184,816	12,554	13,947	19,853	64,694	-	-
Other	19,923	195,000	21,835	21,323	39,152	56,714	(2)	(2)
Trucking and warehousing	148,981	3,615,278	721,291	321,548	598,549	655,295	3,213	9,812
Trucking, local and long distance	145,559	3,422,185	639,713	314,705	557,564	631,848	1,842	8,336
Public warehousing and motor freight terminals	3,422	193,093	81,578	6,843	40,985	23,447	1,371	1,476
Water transportation	3,569	104,510	38,768	6,311	18,572	21,135	(2)	(2)
Air transportation	2,690	105,144	53,399	6,830	13,380	15,666	(2)	(2)
Travel agencies	3,566	176,737	125,464	1,050	12,207	18,026	(2)	(2)
Other transportation	2,978	222,651	142,564	7,437	21,795	21,851	(2)	(2)
Communication	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Electric, gas, and sanitary services	14,530	241,094	39,200	20,887	44,720	71,989	(2)	(2)
Wholesale and retail trade	1,462,701	93,119,463	68,911,627	1,126,714	6,914,393	7,815,668	935,520	7,792,624
Wholesale trade	216,008	17,659,398	13,533,987	196,672	887,743	1,633,184	74,615	919,043
Motor vehicles and automotive equipment	12,169	881,839	631,092	10,055	67,829	88,954	7,424	93,140
Drugs, chemicals, and allied products	6,148	224,283	138,855	5,148	10,846	37,045	2,465	18,580
Piece goods, notions, and apparel	9,646	520,837	338,207	4,281	34,878	81,203	2,699	50,290
Groceries and related products	37,799	4,200,565	3,515,947	35,008	202,891	252,984	13,907	96,889
Farm products - raw materials	11,055	3,259,884	2,991,849	17,243	51,855	81,159	3,477	81,925
Electrical goods	5,374	303,453	205,672	2,294	19,535	47,020	2,386	37,103
Hardware, and plumbing and heating equipment and supplies	3,587	330,891	219,592	3,285	22,118	49,223	1,738	31,751
Machinery, equipment, and supplies	15,110	1,003,678	654,900	14,355	70,467	154,289	7,780	116,993
Alcoholic beverages	2,300	880,749	744,436	7,243	44,328	32,833	1,877	46,696
Lumber and construction materials	6,405	767,587	577,622	14,380	53,877	58,558	1,592	29,032
Wholesale trade, not elsewhere classified	83,977	4,791,348	3,348,667	74,253	292,023	567,766	27,609	307,152
Wholesale trade not allocable	22,438	494,284	167,148	9,127	17,096	182,150	1,661	9,492

Footnotes at end of table.

PROPRIETORSHIPS

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
							Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH NET PROFIT								
Wholesale and retail trade--Continued								
Retail trade	1,219,032	73,928,192	54,307,877	906,003	5,911,601	6,016,193	847,193	6,699,277
Building materials, hardware, and farm equipment	48,254	3,956,243	2,941,424	50,562	313,627	326,600	39,714	847,642
Building materials dealers	20,262	1,320,307	917,454	21,229	139,432	130,098	14,199	161,650
Hardware stores	19,271	1,172,365	819,596	15,503	88,151	125,030	18,249	321,029
Farm equipment dealers	8,721	1,463,571	1,204,374	13,830	86,044	71,472	7,266	364,963
General merchandise stores	177,577	3,826,583	2,681,059	66,666	215,946	442,800	63,865	468,607
Mail order houses	4,860	96,675	48,611	1,420	8,725	18,361	2,068	8,158
Automatic merchandising machine operators	10,246	401,647	239,820	26,542	34,222	43,899	5,438	15,723
Direct selling establishments	119,334	768,196	436,646	13,934	21,995	161,464	19,016	11,946
Variety and other general merchandise stores	43,137	2,560,065	1,955,982	24,770	151,004	219,076	37,343	432,780
Food stores	207,111	16,416,666	13,356,940	170,938	882,757	926,886	170,195	926,019
Grocery stores	156,557	14,035,756	11,676,118	131,042	643,386	690,507	140,915	872,952
Meat and fish markets	13,214	907,860	721,537	10,217	54,531	64,517	7,948	9,797
Fruit stores and vegetable markets	9,572	289,354	219,211	4,507	10,264	27,769	3,029	10,127
Candy, nut, and confectionery stores	7,428	246,733	187,455	2,849	19,884	26,678	5,693	10,505
Retail bakeries	12,550	615,818	324,202	16,623	134,610	81,159	8,350	8,977
Dairy products and other food stores	7,790	321,145	228,417	5,700	20,082	36,256	4,260	13,661
Automotive dealers	221,748	22,418,005	17,857,633	147,316	1,540,595	1,264,210	177,258	1,382,383
Motor vehicle dealers	28,484	5,384,340	4,582,595	20,152	254,834	201,913	18,102	513,988
Tire, battery, and accessory dealers	12,454	1,108,712	782,069	13,252	107,220	98,488	10,935	212,753
Gasoline service stations	171,692	15,029,260	11,787,662	105,392	1,130,892	909,992	141,209	451,171
Other automotive dealers	9,118	895,693	705,307	8,520	47,649	53,817	7,012	204,471
Apparel and accessory stores	45,883	2,993,742	1,944,284	31,483	282,518	341,779	36,843	677,692
Women's ready-to-wear and accessory stores, and fur shops	19,222	1,135,184	725,085	13,010	116,739	115,357	16,165	209,472
Other apparel and accessory stores	26,661	1,858,558	1,219,199	18,473	165,779	226,422	20,678	468,220
Furniture, home furnishings, and equipment	61,349	4,034,643	2,728,032	58,112	380,139	412,673	44,069	588,069
Furniture stores	19,512	1,495,123	985,341	21,894	142,455	149,872	13,555	250,119
Home furnishings, and equipment stores, except appliances	13,263	664,449	427,103	8,031	74,274	84,456	7,610	68,041
Household appliances, TV, radio, and music stores	28,574	1,875,071	1,315,588	28,187	163,410	178,345	22,904	269,909
Eating and drinking places	219,892	8,671,849	4,751,847	207,876	1,395,090	1,021,065	150,205	201,746
Eating places	142,820	5,801,375	3,144,752	143,184	1,041,022	668,736	86,753	98,279
Drinking places	77,072	2,870,474	1,607,095	64,692	354,068	352,329	63,452	103,467
Drug and proprietary stores	24,999	2,805,371	1,880,603	30,392	328,379	309,336	23,260	488,231
Liquor stores	21,482	2,200,372	1,788,574	17,407	89,197	157,830	19,329	207,239
Antique and secondhand stores	27,456	416,202	252,809	8,615	26,483	68,100	17,738	88,279
Sporting goods stores and bicycle shops	11,154	474,836	331,830	6,801	27,737	55,395	8,992	102,609
Jewelry stores	16,786	643,949	374,248	8,043	54,813	111,488	15,465	255,530
Fuel and ice dealers	12,259	529,065	348,647	14,829	44,113	64,581	4,291	12,697
Florists	16,922	589,950	324,403	15,304	72,191	81,149	11,429	29,281
Cigar stores and stands	3,294	103,772	76,959	856	3,053	12,086	2,324	7,816
Newsstands	10,598	180,486	124,647	1,567	5,592	24,865	2,022	4,368
Retail trade, not elsewhere classified	76,330	3,092,089	2,124,867	57,699	215,402	343,214	50,224	356,835
Retail trade not allocable	15,938	574,369	419,071	11,537	33,969	52,136	9,970	54,234
Wholesale and retail trade not allocable	27,661	1,531,873	1,069,763	24,039	115,049	166,291	13,712	174,304
Finance, insurance, and real estate	451,660	5,926,747	1,065,975	167,282	380,781	2,454,605	4,036	93,715
Finance	21,198	418,188	109,451	6,116	17,423	178,033	259	6,428
Banking	595	17,756	20	310	2,615	6,284	(2)	(2)
Credit agencies other than banks	3,766	73,980	6,635	1,128	6,719	33,027	(2)	(2)
Security and commodity brokers, dealers, exchanges, and services	16,837	326,452	102,796	4,678	8,089	138,722	(2)	(2)
Security brokers, dealers, and flotation companies	12,071	257,072	98,236	3,147	5,583	97,428	(2)	(2)
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	4,766	69,380	4,560	1,531	2,506	41,294	(2)	(2)
Insurance agents, brokers, and service	158,964	2,332,913	268,293	54,817	200,369	1,087,632	(2)	(2)
Real estate	271,498	3,175,646	688,231	106,349	162,989	1,188,940	3,377	87,007
Operators, except developers, and lessors of buildings	8,327	121,236	4,700	18,104	11,530	25,214	(2)	(2)
Lessors of real property other than buildings	58,318	97,917	4,874	7,241	411	51,590	(2)	(2)
Agents, brokers, and managers	167,659	1,860,659	182,604	61,743	59,437	846,157	1,433	22,170
Title abstract companies	1,456	17,024	569	475	3,268	8,674	-	-
Subdividers and developers	2,782	66,336	21,380	1,306	933	19,614	(2)	(2)
Operative builders	5,041	547,355	414,357	4,577	44,643	53,626	(2)	(2)
Combinations of real estate, insurance, loans, and law offices	27,915	465,119	59,747	12,903	42,767	184,065	(2)	(2)
Services	1,978,250	32,776,970	5,842,357	1,254,014	5,044,813	13,613,896	223,330	416,884
Hotels, rooming houses, camps, and other lodging places	67,686	1,284,076	233,541	162,314	153,120	226,574	6,721	13,014
Hotels	6,858	214,013	67,654	15,142	41,541	26,414	2,309	3,640
Tourist courts and motels	25,217	694,595	85,363	103,032	87,990	119,005	2,405	4,568
Trailer parks and camps	14,043	230,003	57,405	28,626	13,134	46,762	1,678	4,716
Other lodging places	21,568	145,465	23,119	15,514	10,455	34,393	(2)	(2)
Personal services	491,067	5,238,717	1,182,384	243,307	1,160,698	1,602,203	82,532	82,919
Coin-operated laundries and dry cleaning	20,716	376,059	55,960	46,827	40,651	83,288	2,913	1,730
Other laundries and dry cleaning plants	42,966	1,062,883	299,319	52,694	326,399	209,317	3,748	3,272
Photographic studios	21,408	330,891	113,668	15,315	38,556	94,515	4,734	8,999
Beauty shops	189,574	1,586,676	330,957	51,748	450,447	459,986	41,917	13,185
Barber shops	123,633	850,582	88,954	18,257	173,138	442,081	7,915	3,397
Shoe repair shops, shoe shine parlors, and hat cleaning shops	16,290	165,034	58,145	4,468	17,858	58,712	11,617	17,791
Funeral service and crematories	11,958	577,053	176,013	42,583	61,451	148,318	7,627	31,073
Garment pressing, alteration, and repair	16,534	128,142	31,273	5,603	24,052	39,030	(2)	(2)
Other personal services	47,988	161,397	28,095	5,812	28,146	66,956	(2)	(2)
Business services	241,997	2,954,936	793,786	133,418	425,508	989,475	12,438	41,146
Advertising	14,644	491,365	261,669	11,858	47,662	90,218	(2)	(2)
Services to buildings	46,229	377,685	91,884	13,145	90,466	142,660	1,971	2,226
Consulting services	50,598	553,138	76,646	10,665	35,602	280,868	(2)	(2)
Other business services	130,526	1,532,748	363,587	97,750	251,778	475,729	8,549	33,001

Footnotes at end of table.

PROPRIETORSHIPS

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
							Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH NET PROFIT								
Services--Continued								
Automobile parking, repair, and services	121,272	2,823,520	1,390,686	97,625	499,517	521,063	39,684	109,225
Automobile parking	4,031	51,468	1,439	812	7,877	15,311	[2]	[2]
Top and body repair shops	20,752	565,428	282,624	14,086	131,654	108,244	5,482	7,594
General repair shops	68,140	1,547,197	867,787	39,653	241,880	262,265	27,296	75,957
Tire, paint, and other repair shops	13,853	393,733	206,226	8,960	70,757	76,698	5,952	24,906
Other automobile services, except repair	14,496	265,694	32,610	34,114	47,349	58,545	[2]	[2]
Repair services, except automobile	146,387	1,598,753	663,481	51,892	223,453	458,230	54,928	106,531
Radio and TV repair shops	28,734	329,016	157,347	10,678	43,432	80,534	17,871	32,279
Electrical repair shops, except radio and TV	17,128	254,515	109,933	7,197	38,650	60,980	8,150	19,741
Reupholstery and furniture repair	19,746	273,757	135,172	8,745	53,162	60,821	6,767	5,764
Other repair services, except automobile	80,779	741,465	261,029	25,272	88,209	255,895	22,140	48,747
Motion pictures	5,624	105,304	32,072	3,867	11,615	26,255	[2]	[2]
Production, distribution, and related services	3,556	56,139	14,607	1,280	4,628	18,807	[2]	[2]
Theaters	2,068	49,165	17,465	2,587	6,987	7,448	[2]	[2]
Amusement and recreation services, except motion pictures	90,830	1,040,118	232,495	54,392	135,037	283,548	8,913	32,294
Theatrical producers, bands, orchestras, and entertainers	41,435	287,258	36,064	8,045	53,109	105,646	[2]	[2]
Bowling alleys, and billiard and pool parlors	9,130	174,381	46,859	9,998	27,777	36,281	3,409	2,402
Other amusement and recreation services	40,265	578,479	149,572	36,349	54,151	141,621	5,104	28,754
Medical and health services	383,615	12,021,824	819,232	351,205	1,536,960	6,724,397	9,921	14,028
Offices of physicians and surgeons	145,126	6,768,851	194,263	183,111	764,937	4,183,515	2,000	1,788
Offices of dentists and dental surgeons	80,491	3,191,097	281,215	95,938	434,230	1,629,823	1,305	478
Offices of osteopathic physicans	6,983	248,530	17,562	9,738	26,313	136,682	[2]	[2]
Offices of chiropractors	15,217	174,002	8,185	10,815	9,158	93,742	[2]	[2]
Hospitals	197	28,559	4,382	1,095	9,347	6,826	[2]	[2]
Medical laboratories	2,300	66,480	11,269	2,240	15,699	24,112	[2]	[2]
Dental laboratories	7,339	178,996	70,315	4,190	44,970	59,679	2,195	4,461
Sanatoria, and convalescent and rest homes	10,630	466,806	103,935	25,731	172,624	69,276	[2]	[2]
Other medical services	115,332	898,503	128,106	18,347	59,682	520,742	3,185	6,787
Legal services	117,550	2,613,960	86,294	58,418	311,771	1,454,380	[2]	[2]
Educational services	86,503	410,057	40,412	19,272	71,330	156,948	2,174	3,484
Engineering services	32,703	655,791	143,386	16,655	181,462	233,541	926	2,957
Architectural services	13,352	457,959	74,011	9,915	111,588	153,859	[2]	[2]
Accounting, auditing, and bookkeeping services	108,062	933,366	38,043	32,872	180,295	463,860	[2]	[2]
Other services	71,602	638,589	112,534	18,862	42,459	319,563	3,222	10,166
Nature of business not allocable	29,501	247,130	97,796	9,318	13,864	76,326	1,959	6,150

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES

Selected industry	Total number of businesses	Business receipts		Total deductions		Cost of goods sold			
						Total		Inventory, beginning-of-year	
		Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries	9,126,082	8,964,900	211,372,116	8,876,564	180,964,573	6,490,913	120,938,866	1,618,847	11,360,707
Agriculture, forestry, and fisheries	3,195,602	3,103,390	35,271,425	3,153,650	31,501,217	3,012,753	20,291,208	93,025	1,125,245
Farms	3,030,065	2,945,175	33,135,763	2,995,190	29,778,062	2,938,474	19,546,476	82,171	1,094,777
Field crop farms	1,113,285	1,111,111	10,596,128	1,100,145	8,642,811	1,082,977	4,811,287	14,103	154,087
Fruit, tree nut, and vegetable farms	143,920	140,123	1,766,844	143,015	1,637,357	141,063	1,111,183	(1)	(1)
Livestock farms	1,530,686	1,521,798	19,745,240	1,518,027	18,354,585	1,507,771	12,941,211	58,882	850,603
Animal specialities farms	51,288	40,965	238,134	50,821	311,108	39,575	189,490	3,922	15,096
Other farms	190,886	131,178	789,417	183,182	832,201	167,088	493,305	4,199	59,934
Agricultural services and hunting and trapping	119,414	115,372	1,781,726	114,396	1,447,954	55,007	683,675	9,998	28,112
Forestry	11,797	10,615	71,418	11,160	54,569	5,533	15,433	(1)	(1)
Fisheries	34,326	32,228	282,517	32,904	220,632	13,739	45,624	(1)	(1)
Mining	45,677	44,679	1,323,164	45,400	1,380,157	14,189	213,515	(1)	(1)
Contract construction	680,460	674,156	18,334,278	641,641	15,583,390	464,365	10,921,692	80,098	584,198
Building construction	108,983	107,198	6,466,935	107,521	5,911,855	90,387	4,785,024	12,194	319,918
Other general contractors	16,740	16,135	1,008,915	16,536	897,772	10,649	346,391	(1)	(1)
Special trade contractors	526,749	523,225	10,340,973	492,130	8,337,081	347,206	5,505,434	65,981	227,626
Plumbing, heating, and air conditioning	60,342	59,881	2,097,960	58,418	1,783,764	53,432	1,295,942	23,379	75,626
Painting, paperhanging, and decorating	107,021	106,596	1,166,123	98,418	819,468	71,839	502,067	3,595	7,387
Electrical work	45,702	45,436	1,510,731	44,632	1,285,394	38,875	985,503	18,957	79,978
Masonry, stonework, and plastering	45,819	45,153	1,144,026	44,721	949,577	33,983	630,619	3,660	15,981
Carpentering and flooring	155,040	154,786	1,503,851	135,160	1,072,800	72,757	729,304	4,915	10,743
Roofing and sheet metal work	22,892	22,533	639,063	22,094	527,886	17,357	382,734	4,417	15,186
Concrete work	11,857	11,857	476,514	11,857	416,004	9,540	262,125	(1)	(1)
Water well drilling	8,868	8,602	187,676	8,868	156,004	6,801	85,899	1,536	5,849
Miscellaneous special trade contractors	69,208	68,381	1,615,029	67,962	1,326,184	42,622	631,241	5,265	15,756
Contractors not allocable	27,988	27,598	517,455	25,454	436,682	16,123	284,843	1,183	33,692
Manufacturing	169,505	164,806	6,472,710	167,744	5,724,594	138,978	3,728,940	60,252	307,916
Food and kindred products	7,633	7,430	1,044,346	7,633	988,529	7,065	803,043	4,544	35,025
Apparel and other textile products	6,718	6,633	409,116	6,685	358,240	5,843	246,068	2,937	21,710
Lumber and wood products, except furniture	45,533	45,296	1,471,490	44,601	1,354,896	31,866	684,053	5,429	31,192
Printing, publishing, and allied industries	24,144	23,627	613,553	24,079	498,136	20,616	266,940	9,263	15,218
Machinery, except electric	19,601	18,633	782,093	19,601	627,811	16,429	412,492	5,803	36,548
Other manufacturing	65,877	63,187	2,152,112	65,145	1,896,982	57,159	1,316,345	32,276	168,223
Transportation, communication, electric, gas, and sanitary services	277,807	276,312	5,538,856	271,909	4,726,656	74,595	1,258,718	6,191	24,122
Transportation	259,710	258,309	5,180,782	255,669	4,436,928	68,689	1,208,521	5,545	22,171
Local transportation	53,314	53,314	401,510	51,689	283,996	7,410	35,773	(1)	(1)
Trucking and warehousing	187,019	186,278	4,119,523	185,393	3,548,423	53,216	794,388	3,442	11,236
Water transportation	6,172	5,832	117,603	5,877	104,010	2,757	41,984	1,036	5,768
Air transportation	5,013	4,985	136,611	4,814	131,843	2,359	66,652	580	3,511
Other transportation	8,192	7,900	405,535	7,896	368,656	2,947	269,724	54	1,117
Communication, electric, gas, and sanitary services	18,097	18,003	358,073	16,240	289,728	5,906	50,196	(1)	(1)
Wholesale and retail trade	1,840,621	1,829,655	102,629,235	1,824,518	95,567,650	1,649,521	76,636,294	1,117,065	8,755,220
Wholesale trade	260,145	258,052	19,712,467	254,750	18,200,334	172,420	15,326,388	90,481	1,084,883
Groceries and related products	41,109	40,778	4,383,120	40,881	4,140,116	34,853	3,676,591	16,644	118,022
Farm products--raw materials	14,746	14,681	4,056,942	14,474	3,995,228	11,311	3,742,520	4,673	120,101
Machinery, equipment, and supplies	19,189	18,894	1,085,790	18,616	946,911	14,098	719,186	9,824	126,922
Other wholesale trade	185,101	183,699	10,186,615	180,779	9,118,079	112,158	7,188,091	59,340	719,838
Retail trade	1,543,999	1,535,575	81,115,999	1,533,541	75,703,654	1,449,162	60,023,866	1,009,486	7,482,142
Building materials, hardware, and farm equipment	61,094	60,970	4,371,127	60,769	4,074,685	58,861	3,290,015	48,757	935,185
Building materials dealers	25,005	24,970	1,412,968	24,777	1,292,194	23,297	989,542	16,934	172,275
Hardware stores	24,248	24,194	1,292,251	24,152	1,178,378	23,992	915,590	21,569	362,915
Farm equipment dealers	11,841	11,806	1,665,908	11,840	1,604,113	11,572	1,384,883	10,254	399,995
General merchandise stores	239,238	237,795	4,245,618	234,970	3,860,792	190,064	3,022,215	83,533	531,962
Food stores	249,859	249,692	17,881,989	249,459	17,042,745	247,803	14,642,424	204,061	1,057,003
Grocery stores, meat, fish, fruit, and vegetable markets	216,304	216,171	16,593,282	216,104	15,888,074	214,954	13,829,832	182,502	1,012,564
Other food stores	33,555	33,521	1,288,707	33,355	1,154,671	32,849	812,592	21,559	44,439
Automotive dealers	269,678	268,389	24,426,004	267,952	23,275,090	260,909	19,597,290	198,462	1,571,620
Motor vehicle dealers	42,547	42,290	6,182,439	41,985	6,020,884	38,877	5,296,359	26,904	676,993
Gasoline service stations	197,169	196,179	16,009,389	196,204	15,149,111	192,919	12,622,045	148,246	468,520
Other automotive dealers	29,962	29,920	2,234,176	29,763	2,105,095	29,113	1,678,886	23,312	426,107
Apparel and accessory stores	55,401	55,366	3,193,444	55,400	2,873,120	54,231	2,098,410	43,112	762,320
Furniture, home furnishings, and equipment stores	78,342	77,410	4,289,721	77,913	3,917,682	73,660	2,928,322	50,984	616,099
Eating and drinking places	279,586	278,141	9,858,526	279,058	8,959,219	273,229	5,469,577	177,814	241,127
Drug and proprietary stores	27,102	27,067	2,887,036	26,902	2,588,379	26,767	1,944,757	24,839	488,596
Liquor stores	25,773	25,772	2,355,390	25,773	2,208,316	25,642	1,923,653	22,826	226,014
Antique and secondhand stores	41,393	41,287	469,785	40,202	418,156	39,040	292,934	26,099	120,039
Cigar stores and stands	3,893	3,693	114,951	3,893	104,912	3,427	88,112	2,856	6,591
Newsstands	12,926	12,926	202,192	12,527	180,897	9,472	141,627	2,887	9,176
Other retail trade	199,714	197,067	6,820,220	198,723	6,199,161	186,057	4,584,528	123,256	916,410
Wholesale and retail trade not allocable	36,477	36,028	1,800,769	36,227	1,663,662	27,939	1,286,040	17,098	188,195
Finance, insurance, and real estate	548,651	533,560	6,738,222	506,080	4,495,983	60,285	1,308,291	4,781	97,803
Finance	29,566	27,980	516,623	28,145	371,596	3,933	139,095	(1)	(1)
Security and commodity brokers, dealers, exchanges, and services	23,572	22,429	417,112	22,502	302,617	2,860	130,527	(1)	(1)
Other finance	5,994	5,551	99,511	5,643	68,979	(1)	(1)	(1)	(1)
Insurance agents, brokers, and service	178,391	177,353	2,475,310	172,964	1,411,482	20,624	271,490	(1)	(1)
Real estate	340,694	328,227	3,746,288	304,971	2,712,905	35,728	897,708	3,827	92,862

Footnote at end of table.

Table 2.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Total number of businesses	Business receipts		Total deductions		Cost of goods sold			
						Total		Inventory, beginning-of-year	
		Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Services	2,327,684	2,300,443	34,783,754	2,233,490	21,763,794	1,063,548	6,461,733	252,972	445,213
Hotels, rooming houses, camps, and other lodging places	106,696	105,527	1,685,440	106,561	1,556,231	39,736	296,855	9,261	15,489
Hotels, tourist courts, and motels	50,260	49,989	1,196,392	50,260	1,113,521	21,891	200,158	6,476	9,304
Hotels	11,255	11,249	358,726	11,255	358,948	6,035	101,134	3,554	5,063
Tourist courts and motels	39,005	38,740	837,666	39,005	754,573	15,856	99,024	2,922	4,241
Other lodging places	56,436	55,538	489,048	56,301	442,710	17,845	96,697	2,785	6,185
Personal services	549,002	547,146	5,604,687	532,615	4,062,017	359,323	1,316,378	86,923	84,252
Laundries and dry cleaning	79,511	78,977	1,622,477	79,278	1,358,800	50,923	410,542	8,215	6,201
Beauty and barber shops	337,592	336,791	2,563,726	332,949	1,676,344	230,111	473,690	50,355	15,550
Beauty shops	211,300	210,566	1,706,597	209,583	1,259,877	163,878	383,897	42,241	13,689
Barber shops	126,292	126,225	857,129	123,366	416,467	66,233	89,793	8,114	1,861
Other personal services	131,899	131,378	1,418,484	120,388	1,026,873	78,289	432,146	28,353	62,501
Business services	287,557	281,849	3,179,839	261,383	2,258,221	108,652	867,818	14,172	44,624
Advertising	17,208	16,776	497,258	17,146	409,871	8,658	263,162	(1)	(1)
Services to buildings	50,654	50,421	391,854	42,845	252,116	26,018	99,575	1,605	943
Consulting services	61,657	60,021	589,229	54,431	327,067	13,710	88,815	(1)	(1)
Other business services	158,038	154,631	1,701,498	146,961	1,269,167	60,266	416,266	10,223	35,894
Automobile parking, repair, and services	144,818	144,209	3,087,873	141,910	2,601,161	112,596	1,526,252	46,094	123,649
Automobile parking	4,475	4,475	72,733	4,075	58,445	(1)	(1)	(1)	(1)
Automobile repair shops	118,642	118,238	2,683,447	116,646	2,255,952	105,249	1,467,102	44,752	119,035
Other automobile services, except repair	21,701	21,496	331,693	21,189	286,764	7,051	42,707	1,273	987
Repair services, except automobile	177,900	176,641	1,701,792	173,395	1,269,784	143,019	726,752	64,565	112,133
Amusement and recreation services	145,962	140,494	1,444,888	142,445	1,304,750	45,839	332,567	11,209	22,236
Medical and health services	404,442	403,175	12,129,652	391,674	5,442,430	122,324	846,915	10,982	17,023
Offices of physicians and surgeons	153,203	152,514	6,791,024	152,034	2,622,635	38,072	195,396	1,651	2,002
Offices of dentists and dental surgeons	82,182	81,929	3,195,004	82,103	1,567,397	39,566	282,027	1,543	793
Offices of osteopathic physicians	7,036	7,036	248,687	7,008	112,359	3,348	17,594	(1)	(1)
Hospitals, sanatoria, and convalescent and rest homes	13,257	13,251	561,288	13,257	493,324	8,120	129,572	(1)	(1)
Other medical services	148,764	148,445	1,333,649	137,272	646,715	33,218	222,326	6,710	12,447
Legal services	131,894	130,610	2,648,520	130,232	1,217,530	22,999	87,804	(1)	(1)
Educational, engineering, and architectural services	153,306	150,956	1,618,038	143,358	1,098,134	46,105	271,978	3,992	10,446
Accounting, auditing, and bookkeeping services	121,188	120,921	976,789	112,401	520,307	19,091	38,691	(1)	(1)
Other services	104,921	98,915	706,236	97,516	433,229	43,864	149,725	4,884	14,977
Nature of business not allocable	40,075	37,900	280,472	32,132	221,132	12,679	118,475	3,781	13,991

Footnote at end of table.

Table 2.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Cost of goods sold—Continued									
	Merchandise purchased		Cost of labor		Material and supplies		Other costs		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All industries	2,956,340	87,368,646	2,789,878	8,999,068	3,470,455	6,083,819	3,730,974	18,761,115	1,668,780	11,634,380
Agriculture, forestry, and fisheries	732,684	4,757,728	1,938,792	2,347,341	1,860,103	787,798	2,930,066	12,367,090	93,030	1,093,941
Farms	707,025	4,281,337	1,909,317	2,220,232	1,816,123	695,128	2,911,500	12,316,705	81,571	1,061,650
Field crop farms	128,923	329,421	711,337	772,036	612,522	200,790	1,077,889	3,493,453	14,051	138,477
Fruit, tree nut, and vegetable farms	7,948	38,770	101,624	418,563	85,348	87,471	140,332	569,130	1,126	17,807
Livestock farms	548,134	3,799,468	1,020,200	399,144	1,037,913	372,460	1,498,253	7,860,198	57,593	840,636
Animal specialities farms	11,995	42,887	13,091	28,200	22,147	10,289	34,212	110,757	4,075	17,737
Other farms	10,025	70,791	63,065	102,289	58,193	24,118	160,814	283,167	4,726	46,993
Agricultural services and hunting and trapping	21,630	450,777	21,985	112,258	33,277	83,336	11,981	38,899	10,589	29,706
Forestry	2,297	7,812	2,763	5,657	2,766	1,801	(1)	(1)	(1)	(1)
Fisheries	1,732	17,802	4,727	9,194	7,937	7,533	5,505	10,776	(1)	(1)
Mining	2,459	16,673	5,923	37,871	4,889	26,519	7,536	132,758	(1)	(1)
Contract construction	171,925	3,581,605	207,498	2,447,329	289,716	2,661,815	158,596	2,215,951	82,256	569,202
Building construction	27,412	1,167,344	50,453	784,871	57,492	1,215,466	44,215	1,626,235	13,374	328,808
Other general contractors	3,176	72,800	4,328	73,850	6,800	100,259	4,335	101,820	(1)	(1)
Special trade contractors	135,144	2,231,290	146,660	1,533,549	215,460	1,278,728	105,440	442,947	66,890	208,706
Plumbing, heating, and air conditioning	32,610	726,741	23,104	208,378	25,024	295,408	18,754	62,783	22,709	72,995
Painting, paperhanging, and decorating	20,962	97,174	25,999	236,824	52,130	117,180	18,042	48,905	3,617	5,402
Electrical work	24,152	507,260	13,944	242,717	18,435	178,973	10,726	47,043	19,513	70,469
Masonry, stonework, and plastering	11,398	169,303	18,281	256,116	20,520	134,110	12,479	64,796	3,357	9,687
Carpentering and flooring	19,423	214,349	29,373	197,297	49,275	239,082	20,323	80,794	5,927	12,961
Roofing and sheet metal work	8,167	170,675	8,160	114,923	10,502	80,816	5,372	18,372	4,584	17,237
Concrete work	2,528	73,292	6,396	86,018	7,238	79,961	3,209	22,689	(1)	(1)
Water well drilling	2,869	52,324	2,148	6,646	4,172	20,746	1,848	3,856	(1)	(1)
Miscellaneous special trade contractors	13,035	220,172	19,255	184,630	28,164	132,452	14,687	93,709	5,561	15,478
Contractors not allocable	6,193	110,171	6,057	55,059	9,964	67,362	4,606	44,949	(1)	(1)
Manufacturing	79,596	2,141,721	60,183	886,635	78,639	428,260	50,043	306,405	61,530	341,993
Food and kindred products	5,982	682,905	2,145	43,161	3,547	62,824	1,934	18,823	4,788	39,694
Apparel and other textile products	4,107	89,349	3,979	143,893	3,166	6,018	2,389	8,685	2,793	23,587
Lumber and wood products, except furniture	17,671	339,051	16,320	185,966	14,222	49,807	12,057	116,548	5,377	38,512
Printing, publishing, and allied industries	10,644	126,975	7,718	69,933	12,904	43,913	7,687	28,640	9,668	17,741
Machinery, except electric	8,394	144,641	7,737	158,505	10,518	61,432	7,039	51,587	5,941	40,220
Other manufacturing	32,798	758,800	22,284	285,177	34,282	204,266	18,937	82,122	32,963	182,239
Transportation, communication, electric, gas, and sanitary services	22,268	681,917	34,466	206,218	31,375	99,952	22,489	270,922	6,840	24,414
Transportation	21,132	661,440	31,526	195,878	28,918	88,032	20,082	263,329	6,261	22,329
Local transportation	(1)	(1)	3,043	8,736	4,061	5,824	3,482	10,549	(1)	(1)
Trucking and warehousing	15,099	394,964	25,538	161,654	21,188	76,099	13,659	160,635	3,700	10,199
Water transportation	2,214	35,715	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Air transportation	1,575	36,916	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other transportation	945	183,240	1,327	11,298	1,091	1,356	1,419	73,534	49	822
Communication, electric, gas, and sanitary services	(1)	(1)	2,940	10,340	2,457	11,920	2,407	7,593	(1)	(1)
Wholesale and retail trade	1,533,820	72,659,185	281,395	1,538,049	475,054	821,476	273,604	1,821,774	1,148,267	8,959,383
Wholesale trade	149,710	14,440,503	30,039	236,757	42,982	122,186	36,887	509,274	92,885	1,067,209
Groceries and related products	32,147	3,526,605	5,828	52,786	9,153	33,575	5,370	46,787	15,441	101,183
Farm products--raw materials	10,045	3,495,310	2,939	15,970	2,236	4,639	1,959	210,751	5,429	104,249
Machinery, equipment, and supplies	12,752	681,049	3,165	22,791	3,089	6,488	4,283	20,948	9,465	139,012
Other wholesale trade	94,766	6,737,539	18,107	145,210	28,504	77,484	25,275	230,788	62,550	722,766
Retail trade	1,359,535	57,015,028	246,310	1,256,445	424,297	687,502	230,563	1,289,565	1,037,058	7,706,797
Building materials, hardware, and farm equipment	55,383	3,150,390	15,338	118,625	15,282	37,994	13,748	79,939	48,607	1,032,113
Building materials dealers	21,206	873,292	7,290	60,836	6,359	20,638	6,055	43,154	16,610	180,651
Hardware stores	23,097	885,667	4,406	19,508	5,613	12,349	5,175	6,568	21,971	371,415
Farm equipment dealers	11,080	1,391,431	3,642	38,281	3,310	5,007	2,518	30,217	10,026	480,047
General merchandise stores	163,126	2,861,284	18,362	47,714	63,654	43,475	35,521	75,045	89,944	537,264
Food stores	242,533	14,269,644	34,285	153,172	71,209	119,163	28,507	89,434	199,490	1,045,988
Grocery stores, meat, fish, fruit, and vegetable markets	212,461	13,582,644	27,781	98,025	59,598	54,873	23,633	82,715	178,444	1,000,986
Other food stores	30,072	687,000	6,504	55,147	11,611	64,290	4,874	6,719	21,046	45,002
Automotive dealers	249,903	18,412,914	59,268	339,469	68,457	190,724	38,908	677,671	206,980	1,595,105
Motor vehicle dealers	35,918	4,658,011	8,179	75,994	13,720	63,197	11,171	452,407	27,028	630,243
Gasoline service stations	186,845	12,111,809	45,729	229,227	47,654	106,588	22,053	191,698	155,886	485,796
Other automotive dealers	27,140	1,643,094	5,360	34,248	7,083	20,939	5,684	33,566	24,066	479,066
Apparel and accessory stores	50,497	1,994,541	7,494	37,563	15,364	27,830	12,974	29,498	43,618	753,342
Furniture, home furnishings, and equipment stores	66,365	2,707,601	19,651	107,747	24,591	44,354	22,368	89,928	54,039	637,409
Eating and drinking places	261,558	4,977,369	47,147	269,863	85,799	123,444	23,020	93,267	181,460	235,485
Drug and proprietary stores	25,851	1,915,098	3,242	21,063	6,053	7,551	3,966	21,660	24,175	509,211
Liquor stores	25,412	1,892,469	2,811	13,151	5,256	2,146	1,503	17,750	23,021	227,876
Antique and secondhand stores	37,176	280,409	3,436	6,206	10,269	5,559	6,709	13,028	28,181	132,305
Cigar stores and stands	3,223	84,194	(1)	(1)	(1)	(1)	(1)	(1)	2,723	8,289
Newsstands	7,842	131,203	1,830	974	2,528	900	(1)	(1)	2,620	5,043
Other retail trade	170,666	4,337,912	33,208	140,805	55,563	79,479	41,907	97,289	132,200	987,368
Wholesale and retail trade not allocable	24,575	1,203,654	5,046	44,847	7,775	11,788	6,154	22,935	18,324	185,377
Finance, insurance, and real estate	8,499	432,842	12,098	81,783	27,802	146,183	32,207	695,630	4,642	145,943
Finance	(1)	(1)	740	820	1,229	405	1,595	35,657	(1)	(1)
Security and commodity brokers, dealers, exchanges, and services	(1)	(1)	(1)	(1)	(1)	(1)	1,411	34,213	(1)	(1)
Other finance	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Insurance agents, brokers, and service	1,786	53,112	3,344	13,414	10,911	12,166	10,548	192,942	(1)	(1)
Real estate	5,691	275,238	8,014	67,549	15,662	133,612	20,064	467,031	3,918	138,581

Footnote at end of table.

Table 2.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Cost of goods sold—Continued									
	Merchandise purchased		Cost of labor		Material and supplies		Other costs		Inventory, end-of-year	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Services	397,090	3,014,274	248,023	1,448,090	698,855	1,106,686	254,366	930,118	267,933	482,634
Hotels, rooming houses, camps, and other lodging places	20,386	225,628	11,081	25,259	23,905	31,367	6,908	16,079	9,149	16,965
Hotels, tourist courts, and motels	10,704	152,814	6,417	20,418	13,993	17,867	3,680	10,709	6,362	10,953
Hotels	4,210	81,629	1,608	12,932	2,732	1,793	(1)	(1)	3,662	6,189
Tourist courts and motels	6,494	71,185	4,809	7,486	11,261	16,074	2,873	4,802	2,700	4,764
Other lodging places	9,682	72,814	4,664	4,841	9,912	13,500	3,228	5,370	2,787	6,012
Personal services	114,249	402,404	68,989	470,737	261,149	294,657	65,319	153,688	93,608	89,355
Laundries and dry cleaning	16,623	59,807	17,858	185,678	33,197	84,690	18,260	80,103	7,719	5,936
Beauty and barber shops	62,066	90,119	36,206	222,125	179,306	144,360	28,138	19,727	56,173	18,189
Beauty shops	50,522	75,592	24,929	164,582	123,386	128,965	18,497	15,823	48,059	14,752
Barber shops	11,544	14,527	11,277	57,543	55,920	15,395	9,641	3,904	8,114	3,437
Other personal services	35,560	252,478	14,925	62,934	48,646	65,607	18,921	53,858	29,716	65,230
Business services	26,007	291,895	32,568	178,254	71,643	128,041	33,237	273,014	16,267	48,007
Advertising	2,371	41,505	1,605	18,828	4,477	39,910	4,187	163,007	1,103	2,799
Services to buildings	3,210	14,360	9,519	48,958	20,317	22,447	7,018	15,095	2,038	2,228
Consulting services	3,880	57,338	3,598	9,553	7,877	5,939	5,832	15,594	1,994	4,683
Other business services	16,546	178,692	17,846	100,915	38,972	59,745	16,200	79,318	11,132	38,297
Automobile parking, repair, and services	80,686	1,080,460	32,785	237,884	57,625	163,280	19,005	48,042	46,673	127,064
Automobile parking	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Automobile repair shops	78,298	1,045,898	30,983	227,141	52,381	156,452	17,184	41,943	45,181	123,368
Other automobile services, except repair	2,224	19,935	1,704	10,063	5,151	6,774	1,819	6,085	1,428	1,137
Repair services, except automobile	88,871	477,250	29,657	117,875	75,504	103,648	24,822	34,496	67,468	118,652
Amusement and recreation services	23,196	198,940	12,756	57,251	21,198	22,868	13,195	70,561	12,601	39,290
Medical and health services	26,077	180,115	26,819	203,755	92,943	296,118	41,886	164,609	11,051	14,698
Offices of physicians and surgeons	5,361	41,018	7,775	42,855	31,466	77,040	11,167	34,274	2,002	1,790
Offices of dentists and dental surgeons	4,514	18,405	9,321	50,343	33,879	117,024	19,272	95,958	1,405	495
Offices of osteopathic physicians	(1)	(1)	(1)	(1)	2,709	9,758	1,244	1,906	(1)	(1)
Hospitals, sanatoria, and convalescent and rest homes	4,808	35,756	3,445	60,709	4,636	21,448	2,744	11,342	(1)	(1)
Other medical services	10,923	82,078	5,607	47,488	20,253	70,848	7,459	21,129	6,794	11,662
Legal services	(1)	(1)	9,021	23,629	13,549	7,115	13,187	56,727	(1)	(1)
Educational, engineering, and architectural services	8,357	57,744	14,434	102,006	33,335	30,708	17,975	80,751	4,293	9,674
Accounting, auditing, and bookkeeping services	1,472	8,172	4,257	14,916	14,434	4,755	5,388	10,807	(1)	(1)
Other services	7,198	91,333	5,656	16,524	33,570	24,129	13,444	21,344	5,697	18,580
Nature of business not allocable	7,999	82,701	1,500	5,752	4,022	5,130	2,067	20,467	3,578	9,565

Footnote at end of table.

Table 2.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Depreciation		Taxes		Rent		Repairs		Salaries and wages	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All industries	6,422,572	8,753,059	6,504,672	4,341,821	3,590,975	4,992,158	5,225,557	3,575,126	1,881,015	13,765,735
Agriculture, forestry, and fisheries	2,559,967	4,070,063	2,544,502	1,278,116	1,019,697	1,137,006	2,494,840	1,774,325	42,613	236,913
Farms	2,443,577	3,915,444	2,438,745	1,237,233	983,604	1,110,950	2,400,496	1,697,806	5,410	21,367
Field crop farms	870,959	1,459,154	912,004	433,844	331,982	484,199	861,479	677,888	(1)	(1)
Fruit, tree nut, and vegetable farms	113,526	175,026	111,504	91,902	36,160	58,397	109,567	81,313	(1)	(1)
Livestock farms	1,286,522	2,123,082	1,273,253	656,071	582,273	538,116	1,297,041	879,487	1,287	4,094
Animal specialities farms	38,584	38,815	23,724	8,245	9,607	5,422	23,279	10,934	(1)	(1)
Other farms	133,986	119,367	118,260	47,171	23,582	24,816	109,130	48,184	2,552	9,940
Agricultural services and hunting and trapping	85,482	115,699	74,895	35,180	27,367	21,531	67,124	50,959	29,184	172,664
Forestry	8,141	6,388	7,524	1,623	1,445	237	7,039	5,454	2,527	6,588
Fisheries	22,767	32,531	23,338	4,080	7,281	4,288	20,181	20,106	5,492	36,294
Mining	36,515	132,676	27,786	40,799	9,740	25,848	14,279	30,320	8,714	79,760
Contract construction	430,988	548,032	419,081	325,341	172,006	136,168	296,627	251,117	154,720	1,440,330
Building construction	83,964	110,706	82,088	87,204	33,488	17,813	52,198	41,094	31,788	326,212
Other general contractors	14,449	93,401	14,537	25,335	7,209	28,753	12,830	65,057	8,199	153,927
Special trade contractors	316,995	326,925	307,682	205,379	125,010	84,745	217,953	137,407	108,860	905,944
Plumbing, heating, and air conditioning	46,127	42,597	47,409	40,348	21,027	15,089	28,693	11,320	18,496	175,224
Painting, paperhanging, and decorating	48,691	26,336	52,361	23,035	19,844	7,128	34,530	7,591	17,259	117,729
Electrical work	30,734	26,283	34,719	28,898	12,711	8,934	20,293	6,752	11,073	99,453
Masonry, stonework, and plastering	29,821	24,253	32,213	29,387	13,957	7,359	20,984	9,510	12,290	127,109
Carpentering and flooring	77,803	34,764	64,667	18,633	19,867	7,126	50,032	8,506	16,726	98,202
Roofing and sheet metal work	14,730	14,106	14,355	11,415	8,056	4,936	9,364	4,675	6,628	43,244
Concrete work	10,005	15,048	10,205	9,524	5,202	3,916	6,800	6,036	5,153	53,410
Water well drilling	6,740	12,834	6,175	2,852	1,964	1,893	5,908	6,662	3,466	14,859
Miscellaneous special trade contractors	52,344	130,704	45,578	41,287	22,382	28,364	41,349	76,355	17,769	176,714
Contractors not allocable	15,580	17,000	14,774	7,423	6,299	4,857	13,646	7,559	5,873	54,247
Manufacturing	129,776	279,090	119,324	140,504	67,451	101,188	93,852	128,285	51,557	518,747
Food and kindred products	6,870	22,402	7,104	12,924	3,267	6,056	6,129	11,491	4,184	58,448
Apparel and other textile products	4,418	5,683	5,911	11,334	5,237	13,196	4,002	2,375	2,086	38,630
Lumber and wood products, except furniture	34,771	122,492	32,497	41,761	8,859	14,980	32,743	82,753	13,793	174,703
Printing, publishing, and allied industries	17,957	27,361	16,124	12,191	12,379	14,296	12,285	4,843	8,188	66,093
Machinery, except electric	16,863	37,392	14,231	18,700	8,741	13,782	9,665	6,092	5,320	50,062
Other manufacturing	48,897	63,759	43,457	43,594	28,968	38,878	29,028	20,731	17,986	130,811
Transportation, communication, electric, gas, and sanitary services	208,610	525,556	223,939	219,956	76,806	146,678	208,565	401,556	77,813	702,494
Transportation	194,694	493,570	209,329	209,196	72,015	139,426	195,915	388,650	71,970	627,112
Local transportation	33,836	39,021	38,677	10,521	16,434	18,663	34,719	26,397	9,791	54,127
Trucking and warehousing	148,319	422,331	159,868	184,280	46,645	103,375	150,976	347,738	57,099	526,341
Water transportation	5,146	10,872	4,162	2,785	1,921	7,726	4,771	6,347	1,123	15,378
Air transportation	3,168	12,624	2,323	2,256	2,342	3,379	2,965	4,955	1,044	7,535
Other transportation	4,225	8,722	4,299	9,354	4,673	6,283	2,484	3,213	2,913	23,731
Communication, electric, gas, and sanitary services	13,916	31,986	14,610	10,760	4,791	7,252	12,650	12,906	5,843	75,382
Wholesale and retail trade	1,253,041	1,335,780	1,433,515	1,546,232	984,800	1,808,807	1,007,623	534,893	779,742	6,255,145
Wholesale trade	165,429	228,297	169,675	169,996	117,779	131,751	113,225	102,678	73,518	741,232
Groceries and related products	31,372	38,513	31,848	23,263	19,701	18,724	22,640	16,791	14,185	166,474
Farm products—raw materials	10,894	23,627	10,634	9,864	4,724	8,026	8,006	12,667	5,725	49,137
Machinery, equipment, and supplies	11,793	17,001	11,429	11,866	8,469	11,016	5,645	3,813	5,630	58,243
Other wholesale trade	111,370	149,154	115,764	125,003	84,885	93,985	76,934	69,407	47,978	467,378
Retail trade	1,064,568	1,073,929	1,240,111	1,348,219	848,080	1,653,821	877,668	421,242	695,844	5,414,770
Building materials, hardware, and farm equipment	49,174	59,644	53,495	74,390	32,184	48,495	35,481	18,516	29,323	234,670
Building materials dealers	19,261	25,467	21,204	28,332	11,143	15,593	13,849	8,915	10,014	87,685
Hardware stores	20,135	17,981	21,841	28,062	16,062	27,148	15,129	4,885	12,547	83,636
Farm equipment dealers	9,778	16,196	10,450	17,996	4,979	5,754	6,503	4,716	6,762	63,349
General merchandise stores	102,049	82,050	108,857	60,974	74,156	77,171	68,856	23,319	37,660	199,241
Food stores	188,530	193,008	225,654	235,299	126,852	205,757	175,217	74,099	106,894	832,244
Grocery stores, meat, fish, fruit, and vegetable markets	161,432	163,350	197,018	209,952	105,797	164,118	152,604	64,853	89,324	696,753
Other food stores	27,098	29,658	28,636	25,347	21,055	41,639	22,613	9,246	17,570	135,491
Automotive dealers	202,123	167,266	241,614	290,842	179,723	436,799	150,328	74,978	163,190	1,339,457
Motor vehicle dealers	23,355	25,973	34,330	44,162	22,333	41,873	20,135	32,270	17,555	218,472
Gasoline service stations	157,185	114,691	181,396	212,462	140,735	366,865	113,499	31,905	131,011	982,704
Other automotive dealers	21,583	26,602	25,888	34,218	16,655	28,061	16,694	10,803	14,624	138,281
Apparel and accessory stores	40,971	34,365	46,022	51,519	43,606	129,507	28,509	10,278	30,393	268,017
Furniture, home furnishings, and equipment stores	62,942	65,459	66,623	72,093	48,004	92,982	42,052	19,267	32,710	304,618
Eating and drinking places	212,085	261,269	254,999	338,236	176,553	351,530	209,212	113,992	177,363	1,384,984
Drug and proprietary stores	23,948	31,748	26,201	49,816	19,372	58,246	20,925	10,624	21,881	321,057
Liquor stores	20,687	19,165	25,404	48,886	17,855	31,004	20,705	7,299	15,777	86,783
Antique and secondhand stores	18,862	11,117	28,639	8,526	18,800	17,775	18,977	4,977	8,209	26,665
Cigar stores and stands	1,858	1,670	2,762	2,616	2,529	3,848	1,457	328	(1)	(1)
Newsstands	4,422	2,306	5,216	1,670	3,590	4,766	4,122	817	2,123	4,996
Other retail trade	136,917	144,858	154,625	113,352	104,856	195,941	101,827	62,748	69,565	409,078
Wholesale and retail trade not allocable	23,044	33,554	23,729	28,017	18,941	23,235	16,730	10,973	10,380	99,143
Finance, insurance, and real estate	281,668	277,558	333,892	128,106	173,889	155,258	159,949	59,050	91,920	403,375
Finance	15,047	11,735	15,320	6,992	12,464	12,322	7,657	3,547	4,766	30,106
Security and commodity brokers, dealers, exchanges, and services	12,329	9,917	12,163	4,773	9,547	8,288	5,962	2,891	2,743	20,575
Other finance	2,718	1,818	3,157	2,219	2,917	4,034	1,695	656	2,023	9,531
Insurance agents, brokers, and service	98,415	61,134	99,950	19,189	73,166	66,893	51,155	10,534	44,470	234,082
Real estate	168,206	204,688	218,622	101,925	88,259	76,043	101,137	44,969	42,684	139,187

Footnote at end of table.

Table 2.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Selected Industry	Depreciation		Taxes		Rent		Repairs		Salaries and wages	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Services	1,508,215	1,571,603	1,388,373	658,240	1,076,834	1,475,109	940,684	390,848	667,524	4,115,699
Hotels, rooming houses, camps, and other lodging places	93,748	255,318	93,423	111,533	24,044	52,485	81,531	69,519	42,498	208,725
Hotels, tourist courts, and motels	46,904	181,085	47,394	78,005	12,843	41,397	42,234	47,077	26,974	174,419
Hotels	9,726	36,299	10,852	21,505	3,937	20,294	9,092	11,893	5,711	73,588
Tourist courts and motels	37,178	144,786	36,542	56,500	8,906	21,103	33,142	35,184	21,263	100,831
Other lodging places	46,844	74,233	46,029	33,528	11,201	11,088	39,297	22,442	15,524	34,306
Personal services	370,847	298,162	403,754	131,504	315,838	357,945	263,387	86,167	145,277	811,215
Laundries and dry cleaning	63,946	137,252	65,543	44,724	51,665	98,472	59,253	42,444	35,338	235,086
Beauty and barber shops	229,259	77,508	273,813	55,775	207,374	204,146	153,757	24,523	86,536	461,565
Beauty shops	158,177	59,035	174,122	41,908	113,727	121,667	101,951	18,413	60,993	342,937
Barber shops	71,082	18,473	99,691	13,867	93,647	82,479	51,806	6,110	25,543	118,628
Other personal services	77,642	83,402	64,398	31,005	56,799	55,327	50,377	19,200	23,403	114,564
Business services	145,477	166,651	113,201	52,123	103,941	92,975	85,982	43,556	51,081	317,003
Advertising	9,062	12,751	7,183	4,451	8,303	10,295	3,964	1,530	3,983	29,328
Services to buildings	24,394	14,275	23,256	8,971	10,999	5,890	18,246	5,807	9,812	47,460
Consulting services	26,866	13,655	18,053	5,022	23,986	19,920	11,656	2,528	9,629	35,842
Other business services	85,155	125,970	64,709	33,679	60,653	56,870	52,116	33,691	27,657	204,373
Automobile parking, repair, and services	105,222	128,122	107,689	73,548	64,819	97,050	68,154	35,807	44,048	316,361
Automobile parking	1,386	999	2,981	2,954	3,272	19,634	1,556	641	1,751	11,236
Automobile repair shops	87,430	69,343	89,213	58,321	52,992	64,611	52,013	15,404	35,656	257,914
Other automobile services, except repair	16,406	57,780	15,495	12,273	8,555	12,805	14,585	19,762	6,641	47,211
Repair services, except automobile	116,679	64,364	106,369	31,133	63,038	43,941	63,729	18,455	25,485	118,925
Amusement and recreation services	87,734	110,376	63,029	34,544	53,485	84,800	56,540	35,112	32,378	155,966
Medical and health services	277,048	366,823	293,028	152,927	205,030	482,946	170,407	68,580	193,952	1,366,695
Offices of physicians and surgeons	136,169	187,858	130,354	71,837	99,773	274,507	74,308	29,905	99,981	728,119
Offices of dentists and dental surgeons	73,007	96,826	74,739	39,687	59,535	136,938	46,107	16,427	60,859	384,591
Offices of osteopathic physicians	6,306	9,800	6,152	3,243	3,365	6,327	4,159	1,550	4,744	23,999
Hospitals, sanatoria, and convalescent and rest homes	11,549	33,320	12,086	23,836	3,254	15,856	10,262	12,965	6,724	145,504
Other medical services	50,017	39,019	69,697	14,324	39,103	49,318	35,571	7,733	21,644	84,482
Legal services	90,637	64,395	73,125	23,057	86,699	126,103	41,531	9,336	64,084	300,123
Educational, engineering, and architectural services	88,364	53,591	56,825	26,988	56,183	51,861	49,464	13,070	29,089	300,264
Accounting, auditing, and bookkeeping services	78,256	36,685	51,239	14,120	55,754	46,822	36,611	5,721	28,587	187,367
Other services	54,203	27,114	26,691	6,763	48,003	38,181	23,348	5,525	11,045	33,055
Nature of business not allocable	13,792	12,701	14,260	4,527	9,752	6,096	9,138	4,732	6,412	13,272

Footnote at end of table.

Table 2.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Insurance		Legal and professional fees		Commissions		Interest		Bad debts		Depletion	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All industries	5,656,905	2,400,099	2,719,383	1,160,833	326,123	975,809	3,366,188	2,878,431	423,769	287,763	31,881	172,402
Agriculture, forestry, and fisheries	2,217,133	612,997	68,242	13,502	4,481	10,323	1,614,336	1,534,625	5,455	2,638	2,908	1,809
Farms	2,136,513	571,597	13,071	2,353	1,067	1,110	1,571,301	1,506,881	580	101	2,396	1,479
Field crop farms	816,508	230,688	(1)	(1)	(1)	(1)	568,164	518,875	(1)	(1)	1,803	1,067
Fruit, tree nut, and vegetable farms	90,865	35,725	(1)	(1)	(1)	(1)	59,343	69,418	(1)	(1)	(1)	(1)
Livestock farms	1,124,216	281,158	(1)	(1)	(1)	(1)	874,466	868,064	(1)	(1)	(1)	(1)
Animal specialities farms	18,713	6,087	7,791	1,512	(1)	(1)	13,222	8,517	(1)	(1)	-	-
Other farms	86,211	17,939	3,369	470	(1)	(1)	56,106	42,007	(1)	(1)	(1)	(1)
Agricultural services and hunting and trapping	63,948	30,317	43,857	10,026	2,473	6,429	33,264	22,098	4,080	2,210	(1)	(1)
Forestry	5,656	1,393	2,087	206	(1)	(1)	2,288	899	(1)	(1)	(1)	(1)
Fisheries	11,016	9,690	9,227	917	(1)	(1)	7,483	4,747	(1)	(1)	(1)	(1)
Mining	17,987	13,021	13,853	16,071	1,282	2,418	12,178	31,655	(1)	(1)	24,949	160,769
Contract construction	415,333	279,008	273,584	63,275	26,303	43,716	209,016	125,189	24,597	22,025	895	1,164
Building construction	81,769	67,841	59,960	21,346	8,849	24,598	51,465	54,873	3,375	5,140	(1)	(1)
Other general contractors	13,452	23,120	7,924	5,007	1,057	2,042	9,759	12,701	(1)	(1)	(1)	(1)
Special trade contractors	306,566	181,024	194,477	34,272	15,437	16,081	139,690	53,650	19,917	15,407	(1)	(1)
Plumbing, heating, and air conditioning	47,426	34,120	33,465	7,805	2,762	1,867	24,175	8,815	6,187	5,729	(1)	(1)
Painting, paperhanging, and decorating	53,980	23,705	31,627	3,482	2,962	2,339	15,590	3,223	(1)	(1)	-	-
Electrical work	32,205	21,828	18,667	4,910	854	1,290	16,320	5,934	4,202	3,812	-	-
Masonry, stonework, and plastering	28,562	20,840	17,384	4,351	1,446	1,427	12,571	4,929	1,442	2,224	(1)	(1)
Carpentering and flooring	67,346	20,753	44,199	3,678	3,023	2,259	25,448	5,213	2,183	723	-	-
Roofing and sheet metal work	15,127	12,730	10,238	1,502	1,651	3,661	7,040	2,224	1,847	1,138	-	-
Concrete work	9,600	7,939	6,568	1,661	(1)	(1)	5,117	2,155	(1)	(1)	(1)	(1)
Water well drilling	5,866	2,798	3,355	473	(1)	(1)	2,603	1,966	(1)	(1)	-	-
Miscellaneous special trade contractors	46,454	36,311	28,974	6,410	2,339	3,163	30,826	19,191	2,177	1,148	(1)	(1)
Contractors not allocable	13,546	7,023	11,223	2,650	(1)	(1)	8,102	3,965	(1)	(1)	(1)	(1)
Manufacturing	107,134	91,578	77,603	27,478	17,084	40,715	69,230	53,910	13,449	9,769	290	6,284
Food and kindred products	6,670	7,702	4,265	1,570	(1)	(1)	3,936	5,968	(1)	(1)	-	-
Apparel and other textile products	5,604	4,302	4,757	2,693	(1)	(1)	2,344	1,367	(1)	(1)	-	-
Lumber and wood products, except furniture	28,799	33,073	15,461	3,363	(1)	(1)	19,503	21,228	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries	14,572	6,729	11,378	3,660	3,450	6,340	9,864	5,286	3,005	1,615	-	-
Machinery, except electric	13,465	11,577	10,830	4,650	2,357	6,465	9,327	6,005	1,620	1,639	(1)	(1)
Other manufacturing	38,024	28,195	30,912	11,542	8,674	18,372	24,256	14,056	6,222	4,255	(1)	(1)
Transportation, communication, electric, gas, and sanitary services	206,868	194,196	104,774	22,046	12,907	33,517	121,372	86,558	9,072	10,230	(1)	(1)
Transportation	193,664	183,839	97,205	19,196	11,210	25,539	114,423	79,275	7,953	7,937	(1)	(1)
Local transportation	34,308	19,543	14,882	2,501	1,064	820	13,393	4,197	(1)	(1)	-	-
Trucking and warehousing	147,699	151,476	74,110	13,355	8,231	22,255	94,193	68,319	5,550	3,710	(1)	(1)
Water transportation	4,244	3,857	2,060	432	(1)	(1)	2,392	1,797	(1)	(1)	-	-
Air transportation	3,617	5,094	2,137	1,428	(1)	(1)	2,405	3,132	(1)	(1)	-	-
Other transportation	3,796	3,869	4,016	1,480	(1)	(1)	2,040	1,830	1,195	703	-	-
Communication, electric, gas, and sanitary services	13,204	10,357	7,569	2,850	(1)	(1)	6,949	7,283	(1)	(1)	-	-
Wholesale and retail trade	1,223,821	692,501	888,223	250,946	115,896	273,071	678,160	441,963	252,158	167,307	878	1,128
Wholesale trade	159,807	108,798	124,700	38,364	31,198	123,024	87,496	70,445	28,408	34,065	(1)	(1)
Groceries and related products	31,732	21,557	22,333	6,533	1,855	6,264	16,456	8,471	4,762	3,014	(1)	(1)
Farm products--raw materials	9,259	8,631	6,601	2,675	2,531	9,916	5,417	11,500	(1)	(1)	-	-
Machinery, equipment, and supplies	11,081	9,430	9,076	3,549	3,900	15,993	8,386	7,253	2,346	2,174	-	-
Other wholesale trade	107,735	69,180	86,690	25,607	22,912	90,851	57,237	43,221	20,479	27,976	(1)	(1)
Retail trade	1,043,327	569,445	745,841	202,781	78,918	142,250	578,192	362,429	217,815	126,839	(1)	(1)
Building materials, hardware, and farm equipment	51,425	42,343	33,204	10,676	4,753	8,039	34,846	28,487	15,659	13,567	(1)	(1)
Building materials dealers	20,121	17,292	13,594	5,588	2,683	5,872	13,065	9,979	6,034	7,973	(1)	(1)
Hardware stores	21,016	13,207	13,879	3,070	(1)	(1)	13,898	9,050	7,063	3,297	-	-
Farm equipment dealers	10,288	11,844	5,731	2,018	(1)	(1)	7,883	9,458	2,562	2,297	-	-
General merchandise stores	93,223	25,734	54,336	7,674	17,844	38,046	42,561	17,994	20,802	8,318	-	-
Food stores	184,449	82,610	129,343	27,631	3,839	5,205	85,422	49,417	25,641	9,568	-	-
Grocery stores, meat, fish, fruit, and vegetable markets	158,500	72,341	110,528	23,994	2,943	4,764	73,154	43,984	23,656	9,235	-	-
Other food stores	25,949	10,269	18,815	3,637	(1)	(1)	12,268	5,433	1,985	333	-	-
Automotive dealers	211,745	143,545	146,222	44,584	17,597	31,672	124,852	88,259	77,923	50,381	(1)	(1)
Motor vehicle dealers	33,068	31,781	22,782	10,527	9,161	22,883	23,205	43,656	11,004	20,369	(1)	(1)
Gasoline service stations	156,070	91,768	106,552	28,531	4,908	3,272	82,780	24,749	60,913	22,877	-	-
Other automotive dealers	22,607	19,996	16,888	5,526	3,528	5,517	18,867	19,854	6,006	7,135	-	-
Apparel and accessory stores	46,129	27,154	34,002	11,745	2,188	2,228	26,213	17,004	9,835	5,176	-	-
Furniture, home furnishings, and equipment stores	58,824	39,348	41,659	12,394	9,787	16,262	37,213	28,184	14,591	14,995	-	-
Eating and drinking places	194,218	102,053	163,180	48,765	3,672	6,473	111,628	69,259	15,784	3,236	-	-
Drug and proprietary stores	24,359	21,469	19,431	11,397	(1)	(1)	15,443	10,541	5,316	2,915	-	-
Liquor stores	22,092	12,080	16,343	5,420	(1)	(1)	13,415	7,731	3,911	872	-	-
Antique and secondhand stores	22,930	6,522	13,304	1,560	1,928	1,111	11,392	3,722	1,702	822	-	-
Cigar stores and stands	1,986	460	1,819	456	-	-	(1)	(1)	(1)	(1)	-	-
Newsstands	4,950	784	2,995	331	(1)	(1)	1,930	702	1,131	229	-	-
Other retail trade	126,997	65,343	90,003	20,148	15,700	30,635	72,578	40,761	25,321	16,700	(1)	(1)
Wholesale and retail trade not allocable	20,687	14,258	17,682	9,801	5,780	7,797	12,472	9,089	5,935	6,403	-	-
Finance, insurance, and real estate	241,539	69,336	220,600	85,821	76,798	426,766	117,145	226,462	35,119	35,757	(1)	(1)
Finance	11,971	4,436	13,910	8,884	3,427	30,266	6,771	19,598	1,683	8,781	(1)	(1)
Security and commodity brokers, dealers, exchanges, and services	9,633	3,180	10,963	7,356	2,985	28,480	4,818	10,489	(1)	(1)	(1)	(1)
Other finance	2,338	1,256	2,947	1,528	(1)	(1)	1,953	9,109	(1)	(1)	-	-
Insurance agents, brokers, and service	82,574	21,896	76,034	20,392	31,875	147,782	37,230	25,302	24,643	17,852	(1)	(1)
Real estate	146,994	43,004	130,656	56,545	41,496	248,718	73,144	181,562	8,793	9,124	(1)	(1)

Footnote at end of table.

Table 2.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Insurance		Legal and professional fees		Commissions		Interest		Bad debts		Depletion	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Services	1,214,597	444,278	1,064,043	679,046	70,313	143,518	538,780	374,482	82,118	35,593	1,605	1,183
Hotels, rooming houses, camps, and other lodging places	83,759	43,194	47,690	11,780	2,804	3,717	56,914	115,930	3,690	1,597	-	-
Hotels, tourist courts, and motels	42,627	29,476	25,744	7,660	1,195	3,004	31,782	86,061	2,800	1,252	-	-
Hotels	8,220	10,487	5,108	2,410	(1)	(1)	5,972	12,005	(1)	(1)	-	-
Tourist courts and motels	34,407	18,989	20,636	5,250	(1)	(1)	25,810	74,056	2,591	787	-	-
Other lodging places	41,132	13,718	21,946	4,120	1,609	713	25,132	29,869	(1)	(1)	-	-
Personal services	296,856	76,412	231,081	31,811	12,126	21,081	127,809	55,654	19,795	5,958	-	-
Laundries and dry cleaning	60,268	30,580	40,361	7,825	3,099	6,766	40,461	29,135	5,175	954	-	-
Beauty and barber shops	175,574	22,945	146,819	13,932	3,962	6,893	59,686	11,161	8,503	861	-	-
Beauty shops	119,313	18,335	94,429	9,587	3,096	4,903	43,291	8,439	5,746	361	-	-
Barber shops	56,261	4,610	52,390	4,345	(1)	(1)	16,395	2,722	2,757	500	-	-
Other personal services	61,014	22,887	43,901	10,054	5,065	7,422	27,662	15,358	6,117	4,143	-	-
Business services	111,014	38,842	90,208	38,215	15,791	42,535	49,983	33,867	8,624	7,005	(1)	(1)
Advertising	6,726	2,632	6,261	2,523	2,084	9,321	3,230	1,716	(1)	(1)	-	-
Services to buildings	23,416	9,177	13,195	2,359	(1)	(1)	9,422	2,015	(1)	(1)	(1)	(1)
Consulting services	18,284	3,425	22,368	12,875	2,545	13,184	6,682	7,920	1,262	1,271	(1)	(1)
Other business services	62,588	23,608	48,384	20,458	10,374	19,349	30,649	22,216	5,644	4,832	(1)	(1)
Automobile parking, repair, and services	92,849	56,435	61,462	11,513	4,052	4,874	50,045	30,255	17,147	9,841	(1)	(1)
Automobile parking	2,376	964	(1)	(1)	(1)	(1)	588	625	(1)	(1)	-	-
Automobile repair shops	75,514	42,082	52,448	9,527	2,643	2,719	39,078	19,269	15,600	8,200	-	-
Other automobile services, except repair	14,959	13,389	7,831	1,704	(1)	(1)	10,379	10,361	1,297	1,557	(1)	(1)
Repair services, except automobile	92,264	25,119	55,631	6,668	5,404	6,025	39,716	10,916	12,232	2,614	-	-
Amusement and recreation services	53,500	24,291	57,782	27,359	8,675	26,819	23,573	18,399	2,347	1,108	(1)	(1)
Medical and health services	277,866	130,877	291,017	374,852	6,959	13,901	105,011	70,538	6,984	2,709	(1)	(1)
Offices of physicians and surgeons	134,050	81,592	130,953	186,890	2,050	4,815	38,758	23,113	2,019	1,016	(1)	(1)
Offices of dentists and dental surgeons	74,661	24,757	70,200	152,228	(1)	(1)	33,753	21,393	1,528	411	-	-
Offices of osteopathic physicians	6,413	3,681	5,711	6,488	(1)	(1)	2,919	2,035	(1)	(1)	-	-
Hospitals, sanatoria, and convalescent and rest homes	10,973	9,817	8,715	8,211	(1)	(1)	8,926	15,900	(1)	(1)	-	-
Other medical services	51,769	11,030	75,438	21,035	3,604	3,285	20,655	8,097	2,315	588	-	-
Legal services	69,227	16,699	88,452	78,577	2,062	4,623	22,659	12,432	4,244	2,077	(1)	(1)
Educational, engineering, and architectural services	58,308	18,267	63,145	70,356	4,693	12,165	27,244	14,144	2,394	1,024	(1)	(1)
Accounting, auditing, and bookkeeping services	48,065	9,101	39,045	15,938	2,605	2,182	23,034	7,611	3,045	933	-	-
Other services	30,889	5,041	38,530	11,977	5,142	5,596	12,792	4,736	1,616	727	(1)	(1)
Nature of business not allocable	12,493	3,184	8,461	2,648	1,059	1,765	5,971	3,587	1,144	469	(1)	(1)

Footnote at end of table.

Table 2.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Other deductions		Gross profit		Gross loss		Net profit		Net loss	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All industries	7,141,910	16,723,009	8,485,370	91,050,468	640,718	617,185	6,928,587	34,896,164	2,197,500	4,488,605
Agriculture, forestry, and fisheries	1,584,897	537,831	2,714,149	15,470,389	481,452	490,154	2,015,555	6,088,476	1,180,045	2,318,261
Farms	1,433,426	165,392	2,558,417	14,074,861	471,648	485,556	1,892,809	5,581,245	1,137,255	2,223,536
Field crop farms	529,069	24,785	1,028,295	5,848,320	84,990	63,464	795,949	2,438,180	317,336	484,851
Fruit, tree nut, and vegetable farms	57,826	11,744	115,060	693,002	28,860	37,345	83,080	291,592	60,840	162,104
Livestock farms	754,270	62,566	1,287,218	7,087,042	243,468	283,003	932,675	2,674,394	598,011	1,283,739
Animal specialities farms	27,838	37,434	23,196	86,741	28,092	38,097	11,303	25,155	39,985	98,132
Other farms	64,423	28,863	104,648	359,756	86,238	63,647	69,802	151,924	121,083	194,710
Agricultural services and hunting and trapping	111,423	297,174	113,308	1,100,309	6,106	2,258	89,417	407,874	29,997	74,102
Forestry	10,565	16,017	10,515	56,057	1,282	71	8,122	20,584	3,675	3,735
Fisheries	29,483	59,248	31,909	239,162	2,416	2,269	25,207	78,773	9,118	16,888
Mining	43,129	629,333	43,280	1,114,529	2,397	4,881	27,480	139,010	18,196	196,008
Contract construction	617,087	1,426,376	667,318	7,433,882	13,141	21,292	611,280	2,922,653	69,182	171,760
Building construction	103,687	369,447	104,220	1,696,175	4,763	14,264	91,775	630,372	17,208	75,291
Other general contractors	16,327	141,456	15,892	663,185	(1)	(1)	14,018	122,755	2,722	11,611
Special trade contractors	472,851	870,269	519,808	4,840,770	6,940	5,226	482,145	2,077,075	44,606	73,180
Plumbing, heating, and air conditioning	57,194	144,648	59,645	802,355	(1)	(1)	52,374	329,674	7,969	15,477
Painting, paperhanging, and decorating	93,500	102,411	106,434	664,149	(1)	(1)	103,652	348,796	3,370	2,142
Electrical work	43,563	91,803	44,442	525,958	1,260	728	41,349	230,450	4,353	5,113
Masonry, stonework, and plastering	43,123	87,566	45,153	513,407	(1)	(1)	41,698	202,644	4,121	8,195
Carpentering and flooring	127,524	143,645	153,497	777,573	1,542	3,025	145,422	440,672	9,618	9,621
Roofing and sheet metal work	21,495	45,521	22,499	256,522	(1)	(1)	21,774	113,425	1,117	2,246
Concrete work	11,856	54,007	11,856	214,497	(1)	(1)	10,593	61,754	(1)	(1)
Water well drilling	8,597	25,671	8,597	101,782	(1)	(1)	7,498	34,955	(1)	(1)
Miscellaneous special trade contractors	65,999	174,997	67,685	984,527	(1)	(1)	57,785	314,705	11,422	25,858
Contractors not allocable	24,222	45,204	27,398	233,752	(1)	(1)	23,342	92,451	4,646	11,678
Manufacturing	160,790	598,126	159,119	2,751,552	10,386	7,780	127,770	852,998	41,735	104,879
Food and kindred products	7,499	53,866	7,296	241,772	(1)	(1)	6,693	62,351	939	6,533
Apparel and other textile products	6,656	29,788	6,604	163,102	(1)	(1)	5,371	54,046	(1)	(1)
Lumber and wood products, except furniture	43,366	166,373	44,545	789,019	988	1,581	37,359	146,331	8,174	29,737
Printing, publishing, and allied industries	23,354	82,784	22,754	347,682	1,390	1,066	17,972	124,386	6,172	8,968
Machinery, except electric	18,391	58,955	17,954	370,736	1,646	1,136	15,322	166,297	4,278	12,017
Other manufacturing	61,524	206,360	59,966	839,241	5,911	3,476	45,053	299,587	20,824	44,455
Transportation, communication, electric, gas, and sanitary services	266,149	1,125,162	276,025	4,280,545	1,783	405	224,390	932,538	53,418	120,343
Transportation	250,033	1,054,674	258,022	3,972,668	1,689	405	209,177	853,379	50,534	109,528
Local transportation	49,893	71,925	53,248	365,793	(1)	(1)	47,393	121,408	5,921	3,895
Trucking and warehousing	182,525	910,853	186,153	3,325,239	(1)	(1)	148,981	655,294	38,038	84,193
Water transportation	5,463	12,564	5,768	75,788	(1)	(1)	3,569	21,135	2,604	7,543
Air transportation	4,549	21,443	4,953	70,035	(1)	(1)	2,690	15,666	2,324	10,900
Other transportation	7,603	37,889	7,900	135,813	292	-	6,544	39,876	1,647	2,997
Communication, electric, gas, and sanitary services	16,116	70,488	18,003	307,877	(1)	(1)	15,213	79,159	2,884	10,815
Wholesale and retail trade	1,781,736	5,623,700	1,775,473	26,061,605	65,148	68,662	1,462,701	7,815,667	377,919	754,086
Wholesale trade	250,261	1,124,428	252,940	4,393,642	7,205	7,563	216,008	1,633,183	44,137	121,050
Groceries and related products	40,282	153,879	40,365	707,080	(1)	(1)	37,799	252,984	3,310	9,980
Farm products--raw materials	14,400	115,763	14,074	314,835	(1)	(1)	11,055	81,159	3,691	19,445
Machinery, equipment, and supplies	18,228	87,389	18,494	369,648	(1)	(1)	15,110	154,289	4,079	15,411
Other wholesale trade	177,351	767,397	180,007	3,002,079	5,094	3,553	152,044	1,144,751	33,057	76,214
Retail trade	1,496,551	4,363,921	1,487,640	21,151,006	56,359	58,870	1,219,032	6,016,193	324,966	603,855
Building materials, hardware, and farm equipment	59,851	245,833	59,500	1,084,075	1,595	2,963	48,254	326,600	12,840	30,156
Building materials dealers	24,133	89,943	24,438	424,212	(1)	(1)	20,262	130,098	4,743	9,323
Hardware stores	23,884	72,118	23,782	378,438	(1)	(1)	19,271	125,030	4,977	11,156
Farm equipment dealers	11,834	83,772	11,280	281,425	(1)	(1)	8,721	71,472	3,120	9,677
General merchandise stores	226,149	298,059	228,009	1,229,358	11,229	5,955	177,576	442,800	61,662	57,975
Food stores	242,718	685,494	239,507	3,255,460	10,352	15,891	207,112	926,887	42,747	87,643
Grocery stores, meat, fish, fruit, and vegetable markets	210,295	604,910	206,258	2,778,912	10,046	15,460	179,343	782,793	36,961	77,585
Other food stores	32,423	80,584	33,249	476,548	(1)	(1)	27,769	144,094	5,786	10,058
Automotive dealers	262,434	1,010,030	258,943	4,839,558	10,736	10,845	221,748	1,264,210	47,932	113,297
Motor vehicle dealers	40,615	232,559	38,703	891,786	3,844	5,705	28,484	201,913	14,063	40,358
Gasoline service stations	192,825	647,250	191,925	3,390,987	5,245	3,644	171,692	909,992	25,478	49,714
Other automotive dealers	28,994	130,221	28,315	556,785	1,647	1,496	21,572	152,305	8,391	23,225
Apparel and accessory stores	54,602	217,724	54,148	1,098,570	1,253	3,535	45,884	341,779	9,517	21,456
Furniture, home furnishings, and equipment stores	76,805	323,766	74,597	1,365,000	3,745	3,601	61,349	412,673	16,993	40,637
Eating and drinking places	275,188	809,857	275,309	4,391,591	4,277	2,645	219,892	1,021,065	59,694	121,757
Drug and proprietary stores	26,235	125,890	26,375	943,108	(1)	(1)	24,999	309,336	2,103	11,178
Liquor stores	25,700	64,551	25,570	432,288	(1)	(1)	21,482	157,830	4,290	10,758
Antique and secondhand stores	38,365	42,429	38,594	179,469	2,799	2,620	27,456	68,100	13,937	16,473
Cigar stores and stands	3,693	3,734	3,693	28,562	(1)	(1)	3,294	12,086	(1)	(1)
Newsstands	12,261	21,393	12,926	60,565	-	-	10,598	24,865	2,328	3,571
Other retail trade	192,550	515,161	190,469	2,243,402	9,245	7,710	149,388	707,962	50,325	86,907
Wholesale and retail trade not allocable	34,924	135,351	34,893	516,957	1,584	2,229	27,681	166,291	8,816	29,181
Finance, insurance, and real estate	487,259	1,320,190	532,228	5,439,872	16,424	9,944	451,660	2,454,605	96,991	212,362
Finance	27,351	95,832	27,848	378,840	1,720	1,311	21,198	178,032	8,368	33,003
Security and commodity brokers, dealers, exchanges, and services	21,916	75,061	22,331	287,557	1,242	972	16,837	138,722	6,735	24,226
Other finance	5,435	20,771	5,517	91,283	(1)	(1)	4,361	39,310	1,633	8,777
Insurance agents, brokers, and service	170,576	514,936	176,991	2,204,093	1,400	274	158,964	1,087,632	19,427	23,799
Real estate	289,332	709,422	327,389	2,856,939	13,304	8,359	271,498	1,188,941	69,196	155,560

Footnote at end of table.

Table 2.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

Selected industry	Other deductions		Gross profit		Gross loss		Net profit		Net loss	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Services	2,170,970	5,412,638	2,280,921	28,335,491	46,769	13,461	1,978,250	13,613,891	349,440	593,918
Hotels, rooming houses, camps, and other lodging places	104,805	385,582	105,354	1,388,755	1,344	171	67,687	226,574	39,010	97,363
Hotels, tourist courts, and motels	49,633	263,929	49,983	996,283	(1)	(1)	32,075	145,419	18,185	62,548
Hotels	11,255	67,992	11,244	257,640	(1)	(1)	6,858	26,414	4,397	26,636
Tourist courts and motels	38,378	195,937	38,739	738,643	(1)	(1)	25,217	119,005	13,788	35,912
Other lodging places	55,172	121,653	55,371	392,472	(1)	(1)	35,612	81,155	20,825	34,815
Personal services	519,558	869,766	544,613	4,289,027	4,390	714	491,067	1,602,203	57,935	59,526
Laundries and dry cleaning	78,210	315,025	78,943	1,212,007	(1)	(1)	63,682	292,605	15,829	28,925
Beauty and barber shops	325,099	323,364	335,925	2,090,110	1,668	71	313,207	902,067	24,385	14,683
Beauty shops	205,125	250,400	209,700	1,322,772	1,601	71	189,574	459,986	21,727	13,263
Barber shops	119,974	72,964	126,225	767,338	(1)	(1)	123,633	442,081	2,658	1,420
Other personal services	116,249	231,377	129,745	986,910	2,154	571	114,178	407,531	17,721	15,918
Business services	249,892	557,136	279,221	2,313,884	8,337	1,866	241,997	989,475	45,560	67,863
Advertising	16,850	71,499	16,619	234,181	(1)	(1)	14,644	90,218	2,564	2,831
Services to buildings	41,020	55,164	50,253	292,300	(1)	(1)	46,229	142,660	4,424	2,922
Consulting services	52,720	122,616	59,068	501,241	2,589	829	50,598	280,868	11,059	18,708
Other business services	139,302	307,857	153,281	1,286,162	4,757	930	130,526	475,729	27,513	43,402
Automobile parking, repair, and services	137,736	310,982	142,939	1,561,949	1,879	328	121,272	521,062	23,547	34,349
Automobile parking	3,876	4,306	4,475	56,291	-	-	4,031	15,311	(1)	(1)
Automobile repair shops	113,230	241,468	117,173	1,216,644	1,469	300	102,745	447,206	15,897	19,711
Other automobile services, except repair	20,630	65,208	21,291	289,014	(1)	(1)	14,496	58,545	7,206	13,616
Repair services, except automobile	165,322	214,881	172,880	977,974	5,020	2,932	146,387	458,229	31,513	26,222
Amusement and recreation services	137,593	453,354	138,097	1,115,329	7,865	3,006	96,454	309,802	49,508	169,668
Medical and health services	387,605	1,564,638	402,174	11,283,392	2,267	652	383,615	6,724,396	20,828	37,168
Offices of physicians and surgeons	150,261	837,535	152,211	6,595,937	(1)	(1)	145,126	4,183,515	8,078	15,124
Offices of dentists and dental surgeons	81,960	406,601	81,895	2,913,022	(1)	(1)	80,491	1,629,823	1,691	2,212
Offices of osteopathic physicians	7,008	37,421	7,035	231,114	(1)	(1)	6,983	136,682	(1)	(1)
Hospitals, sanatoria, and convalescent and rest homes	13,203	97,598	13,246	431,717	(1)	(1)	10,827	76,101	2,429	8,137
Other medical services	135,173	185,483	147,787	1,111,602	976	279	140,188	698,275	8,576	11,342
Legal services	127,190	492,257	130,283	2,560,838	1,611	120	117,550	1,454,380	14,344	23,384
Educational, engineering, and architectural services	138,422	264,283	149,935	1,348,317	3,371	2,256	132,557	544,347	20,749	24,445
Accounting, auditing, and bookkeeping services	110,156	155,138	120,887	938,100	(1)	(1)	108,062	463,860	13,127	7,374
Other services	92,691	144,621	94,538	557,926	10,383	1,415	71,602	319,563	33,319	46,556
Nature of business not allocable	29,893	49,653	36,857	162,603	3,218	606	29,501	76,326	10,574	16,988

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIES														
Total	9,126,082	211,372,116	120,938,866	8,753,059	22,764,798	30,407,572	11,634,380	6,928,587	188,512,794	104,518,221	6,530,419	19,801,075	34,896,175	9,815,880
$1 under $1,000	1,379,808	676,894	355,342	187,266	38,001	[1]329,652	70,268	716,875	391,353	60,984	18,701	5,910	224,882	14,260
$1,000 under $2,500	1,391,974	2,318,724	835,423	304,234	96,207	245,787	96,216	958,993	1,616,975	335,384	92,387	35,310	769,910	34,680
$2,500 under $5,000	1,239,602	4,504,202	1,502,627	451,704	198,316	1,021,813	176,056	936,727	3,420,150	787,557	216,150	96,287	1,500,252	69,925
$5,000 under $10,000	1,342,983	9,668,835	3,219,616	822,576	509,139	2,660,675	306,706	1,110,080	8,027,483	2,171,322	545,714	342,855	3,172,434	167,606
$10,000 under $25,000	1,678,759	27,171,105	10,734,373	2,078,989	2,195,391	6,656,558	1,062,351	1,456,488	23,666,797	8,451,197	1,638,156	1,732,250	7,363,173	795,660
$25,000 under $50,000	935,496	33,040,455	15,076,797	1,731,825	3,751,050	7,131,541	1,469,441	838,407	29,642,627	12,675,541	1,458,507	3,262,694	7,631,126	1,212,050
$50,000 under $100,000	591,281	41,152,416	22,441,854	1,375,549	5,226,712	7,026,564	2,436,547	540,095	37,605,128	19,877,218	1,158,995	4,670,980	7,397,517	2,108,047
$100,000 under $200,000	275,314	37,785,265	24,608,225	883,945	4,935,224	3,817,987	2,497,275	251,954	34,600,903	22,329,887	711,847	4,425,647	4,080,078	2,211,586
$200,000 under $500,000	104,499	30,527,630	21,987,265	556,605	3,839,246	1,830,861	2,080,305	96,123	28,041,093	20,183,116	457,922	3,458,852	2,018,525	1,879,171
$500,000 or more	25,183	24,526,622	20,109,811	309,348	1,963,987	603,219	1,425,690	22,841	21,500,334	17,646,034	232,096	1,770,302	738,308	1,322,922
Receipts not reported	161,182	-	67,560	51,066	11,547	[1]257,787	13,571	-	-	-	-	-	-	-
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	3,195,602	35,271,425	20,291,208	4,070,063	2,584,252	3,770,215	1,093,941	2,015,555	28,129,573	14,330,876	2,801,415	1,835,194	6,088,476	716,531
$1 under $1,000	603,377	295,858	285,322	120,540	28,758	[1]286,124	13,339	225,297	125,777	34,432	7,666	3,703	63,761	2,515
$1,000 under $2,500	586,230	977,786	589,907	191,865	61,193	[1]127,689	21,975	320,258	545,653	193,874	44,431	18,756	207,633	5,067
$2,500 under $5,000	476,488	1,714,929	921,866	274,313	93,799	71,981	44,407	303,334	1,099,569	429,044	108,579	39,036	357,658	15,802
$5,000 under $10,000	494,570	3,574,840	1,775,688	486,799	192,520	497,542	60,634	374,898	2,734,209	1,132,357	303,448	116,328	785,534	33,404
$10,000 under $25,000	614,165	9,801,200	4,774,697	1,275,453	523,814	1,734,189	271,104	515,394	8,290,578	3,651,064	1,001,588	376,241	2,100,742	201,746
$25,000 under $50,000	222,848	7,516,686	3,996,876	858,315	536,963	1,224,329	191,251	191,946	6,472,731	3,129,890	725,562	437,949	1,433,716	142,025
$50,000 under $100,000	77,681	5,247,304	3,180,576	494,548	557,757	549,501	243,437	62,435	4,213,755	2,364,698	380,522	422,655	717,128	158,344
$100,000 under $200,000	20,393	2,770,090	1,879,368	210,308	321,597	207,286	131,840	16,487	2,232,489	1,425,059	154,914	246,549	288,897	89,659
$200,000 under $500,000	6,032	1,719,492	1,323,429	87,573	166,432	44,791	59,369	4,279	1,239,964	904,419	56,234	110,384	104,162	35,173
$500,000 or more	1,606	1,653,242	1,504,885	36,965	94,098	[1]8,731	52,834	1,224	1,174,850	1,066,040	18,474	63,596	29,250	32,802
Receipts not reported	92,212	-	58,598	33,387	7,320	[1]136,859	3,756	-	-	-	-	-	-	-
Farms														
Total	3,030,062	33,135,764	19,546,478	3,915,446	2,241,598	3,357,711	1,061,654	1,892,808	26,312,042	13,774,727	2,696,537	1,541,995	5,581,248	697,403
$1 under $1,000	568,153	279,159	282,414	114,640	28,039	[1]277,623	11,311	206,785	115,635	33,654	6,693	3,524	58,026	1,863
$1,000 under $2,500	556,773	927,869	582,052	182,577	56,630	[1]131,947	21,540	297,385	506,979	189,785	41,341	17,616	187,091	4,948
$2,500 under $5,000	453,882	1,633,644	909,693	263,507	89,511	47,538	43,712	284,988	1,033,373	421,629	102,712	37,697	324,243	15,229
$5,000 under $10,000	464,556	3,361,609	1,747,256	469,267	178,453	416,420	59,270	348,183	2,543,811	1,110,949	290,325	107,147	694,579	32,355
$10,000 under $25,000	593,145	9,476,810	4,711,921	1,249,711	483,185	1,636,030	269,225	497,111	8,010,077	3,601,336	981,858	342,193	1,995,124	200,436
$25,000 under $50,000	211,773	7,128,101	3,912,002	826,964	458,716	1,116,241	187,891	181,345	6,101,598	3,051,325	697,931	365,518	1,322,594	140,260
$50,000 under $100,000	71,253	4,811,455	3,038,976	463,763	444,483	476,833	239,437	57,000	3,844,179	2,249,289	360,997	326,836	632,162	155,402
$100,000 under $200,000	18,845	2,556,331	1,810,304	199,137	263,712	170,720	129,031	14,999	2,025,535	1,359,383	144,491	190,303	250,708	86,850
$200,000 under $500,000	5,313	1,533,175	1,199,282	80,117	144,653	38,773	48,052	3,876	1,124,990	844,849	52,696	94,166	91,487	30,465
$500,000 or more	1,479	1,427,611	1,295,989	35,862	87,214	[1]11,218	48,856	1,136	1,005,865	912,528	17,493	56,995	25,234	29,595
Receipts not reported	84,890	-	56,589	29,901	7,002	[1]124,056	3,329	-	-	-	-	-	-	-
Field crop farms														
Total	1,113,285	10,596,127	4,811,287	1,459,153	773,045	1,953,330	138,478	795,949	9,100,135	3,748,752	1,120,998	603,234	2,438,181	94,887
$1 under $1,000	221,001	113,685	78,079	36,596	9,300	[1]56,035	425	102,375	57,662	15,437	3,451	2,241	29,822	147
$1,000 under $2,500	228,890	383,673	186,377	68,724	22,937	7,411	1,726	146,137	248,369	82,090	20,507	10,710	99,229	470
$2,500 under $5,000	182,800	658,882	303,998	100,409	35,257	87,022	3,206	130,581	475,679	172,308	46,039	19,623	169,416	1,917
$5,000 under $10,000	173,512	1,237,633	538,790	177,333	70,250	240,577	9,399	143,405	1,028,331	397,581	124,768	51,870	307,220	5,160
$10,000 under $25,000	207,668	3,297,439	1,364,782	477,491	183,580	758,836	40,824	184,429	2,945,980	1,138,672	400,163	148,086	830,605	30,134
$25,000 under $50,000	68,899	2,339,871	1,004,150	311,080	157,036	545,788	21,915	63,857	2,172,844	893,422	285,467	140,476	572,707	20,251
$50,000 under $100,000	22,154	1,507,423	736,125	176,389	151,549	265,760	32,424	19,840	1,345,859	630,033	153,781	127,341	285,271	24,916
$100,000 under $200,000	4,962	651,640	343,072	71,769	86,970	91,255	11,756	4,374	566,216	276,187	62,639	67,226	109,894	8,155
$200,000 under $500,000	1,124	300,405	173,871	30,073	44,695	19,126	9,973	915	231,278	125,695	21,412	31,735	30,971	2,922
$500,000 or more	100	105,476	79,311	8,571	11,413	[1]1,911	6,830	36	27,917	17,327	2,771	3,926	3,046	815
Receipts not reported	2,175	-	2,732	718	58	[1]4,499	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued														
Farms—Continued														
Fruit, tree nut, and vegetable farms														
Total	143,920	1,766,843	1,111,183	175,028	421,044	129,489	17,809	83,080	1,411,363	789,324	108,785	298,420	291,593	17,529
$1 under $1,000	35,585	14,826	18,372	8,371	3,927	[1]24,030	83	10,589	5,677	1,922	439	457	2,535	-
$1,000 under $2,500	23,881	37,782	25,074	9,009	6,198	[1]8,637	29	12,553	19,992	8,067	1,915	1,889	6,781	-
$2,500 under $5,000	22,422	80,746	47,359	12,383	13,420	[1]1,499	25	14,374	51,444	20,671	5,062	5,045	16,234	-
$5,000 under $10,000	21,583	154,856	92,375	21,435	31,908	4,773	2	15,470	112,503	52,871	10,315	17,615	30,931	-
$10,000 under $25,000	19,895	324,828	182,574	34,063	67,816	44,144	4,004	15,629	262,675	129,609	23,509	45,700	65,926	3,940
$25,000 under $50,000	9,535	338,566	193,306	32,686	78,415	52,038	25	8,395	295,566	152,430	25,951	62,299	70,366	[2]
$50,000 under $100,000	4,837	337,980	209,232	25,873	93,909	43,405	11,002	4,212	293,935	173,248	20,821	73,647	54,152	10,997
$100,000 under $200,000	1,730	231,025	156,769	16,871	63,461	19,174	2,334	1,415	188,477	119,625	13,256	53,151	27,185	2,284
$200,000 under $500,000	560	150,373	103,766	9,779	39,752	5,553	305	366	102,055	67,935	4,986	22,160	13,043	305
$500,000 or more	95	95,861	78,187	3,333	21,617	1,828	-	77	79,039	62,946	2,531	16,457	4,440	-
Receipts not reported	3,797	-	4,169	1,225	621	[1]7,260	-	-	-	-	-	-	-	-
Livestock farms														
Total	1,530,684	19,745,240	12,941,212	2,123,082	903,238	1,390,655	840,637	932,675	15,042,970	8,860,966	1,409,878	540,919	2,674,395	544,592
$1 under $1,000	225,507	114,856	143,661	45,987	10,434	[1]136,352	6,943	64,438	37,430	13,558	1,940	576	17,021	1,453
$1,000 under $2,500	269,330	452,951	339,167	87,627	23,596	[1]110,001	18,297	122,479	212,761	93,486	16,196	4,356	69,534	4,432
$2,500 under $5,000	227,930	820,940	526,488	136,635	37,790	[1]41,228	36,224	126,702	458,634	216,007	45,900	12,364	119,438	10,954
$5,000 under $10,000	257,780	1,890,113	1,068,961	259,008	68,703	175,853	43,619	181,855	1,352,646	642,572	150,818	35,669	341,448	24,059
$10,000 under $25,000	354,866	5,683,859	3,069,321	714,766	216,517	819,629	205,211	289,175	4,674,253	2,278,120	544,723	139,822	1,061,667	150,639
$25,000 under $50,000	129,092	4,303,442	2,631,807	471,208	200,732	501,324	159,787	105,488	3,512,359	1,950,825	378,496	143,773	650,593	115,013
$50,000 under $100,000	41,446	2,764,890	1,969,694	245,413	170,643	150,229	189,000	30,759	2,055,984	1,367,158	175,236	104,907	263,514	116,488
$100,000 under $200,000	11,260	1,543,782	1,226,909	102,180	88,846	46,736	110,632	8,430	1,157,903	894,642	62,374	49,399	95,551	72,399
$200,000 under $500,000	3,402	1,019,144	877,523	36,522	45,211	9,896	36,792	2,389	734,504	611,878	23,648	26,330	40,200	26,514
$500,000 or more	1,183	1,151,263	1,080,059	20,456	40,274	[1]11,748	31,562	960	846,496	792,720	10,547	23,723	15,429	22,641
Receipts not reported	8,888	-	7,622	3,280	492	[1]13,683	2,570	-	-	-	-	-	-	-
Animal specialities farms														
Total	51,287	238,136	189,490	38,815	32,042	[1]72,977	17,736	11,302	129,572	67,011	8,825	14,166	25,155	6,338
$1 under $1,000	21,442	8,440	17,491	6,070	1,368	[1]23,790	3,015	2,961	1,368	362	106	16	555	208
$1,000 under $2,500	6,377	9,857	11,133	3,023	1,091	[1]10,673	576	1,332	2,325	331	132	56	1,299	-
$2,500 under $5,000	4,288	14,979	9,990	2,672	869	[1]4,794	602	1,970	6,762	2,002	367	47	2,144	-
$5,000 under $10,000	3,089	20,654	15,087	3,044	1,418	[1]5,981	2,024	1,413	9,430	3,427	613	197	1,807	-
$10,000 under $25,000	3,627	55,296	41,868	7,143	6,340	[1]6,214	5,414	2,218	34,258	17,989	2,941	2,059	7,890	4,339
$25,000 under $50,000	1,183	41,046	30,103	4,739	7,155	[1]2,719	1,903	832	28,105	15,786	2,069	4,265	5,073	1,710
$50,000 under $100,000	857	64,203	43,466	4,398	9,651	[1]3,421	3,637	520	35,717	20,567	1,533	5,434	4,150	67
$100,000 under $200,000	74	10,703	7,701	1,379	2,336	[1]320	[2]	47	6,730	3,858	436	1,333	1,616	[2]
$200,000 under $500,000	19	5,681	3,813	1,063	954	[1]1,248	-	[2]	1,996	863	238	315	275	-
$500,000 or more	8	7,277	3,874	1,469	736	[1]734	11	[2]	2,881	1,826	390	444	346	11
Receipts not reported	10,323	-	4,964	3,815	124	[1]13,083	551	-	-	-	-	-	-	-
Other farms														
Total	190,886	789,418	493,306	119,368	112,229	[1]42,786	46,994	69,802	628,002	308,674	48,051	85,256	151,924	34,057
$1 under $1,000	64,618	27,352	24,811	17,616	3,010	[1]37,416	845	26,422	13,498	2,375	757	234	8,093	55
$1,000 under $2,500	28,295	43,606	20,301	14,194	2,808	[1]10,047	912	14,884	23,532	5,811	2,591	605	10,248	46
$2,500 under $5,000	16,442	58,097	21,858	11,408	2,175	8,037	3,655	11,361	40,854	10,641	5,344	618	17,011	2,358
$5,000 under $10,000	8,592	58,353	32,043	8,447	6,174	1,198	4,226	6,040	40,901	14,498	3,811	1,796	13,173	3,136
$10,000 under $25,000	7,089	115,388	53,376	16,248	8,932	19,635	13,772	5,660	92,911	36,946	10,522	6,526	29,036	11,384
$25,000 under $50,000	3,064	105,176	52,636	7,251	15,378	19,810	4,261	2,773	92,724	38,862	5,948	14,705	23,855	3,283
$50,000 under $100,000	1,959	136,959	80,459	11,690	18,731	20,860	3,374	1,669	112,684	58,283	9,626	15,507	25,075	2,934
$100,000 under $200,000	819	119,181	75,853	6,938	22,099	13,875	4,306	733	106,209	65,071	5,786	19,194	16,462	4,009
$200,000 under $500,000	208	57,572	40,309	2,680	14,041	5,446	982	201	55,157	38,478	2,412	13,626	6,998	724
$500,000 or more	93	67,734	54,558	2,033	13,174	1,347	10,453	59	49,532	37,709	1,254	12,445	1,973	6,128
Receipts not reported	59,707	-	37,102	20,863	5,707	[1]85,531	208	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued														
Agricultural Services and Hunting and Trapping														
Total	119,414	1,781,727	683,677	115,699	284,921	[1]33,770	29,706	89,416	1,503,379	503,170	75,728	245,566	407,874	16,642
$1 under $1,000	26,161	11,916	2,111	4,026	456	[1]6,506	1,433	14,272	7,589	589	758	153	4,240	57
$1,000 under $2,500	20,776	35,074	5,864	7,318	3,753	[1]1,911	385	15,802	26,637	2,980	2,341	932	12,633	89
$2,500 under $5,000	13,828	50,150	7,038	5,735	2,100	17,205	331	11,491	41,609	5,059	3,520	1,056	20,791	210
$5,000 under $10,000	22,247	159,586	22,342	12,716	10,367	62,757	1,214	19,615	141,400	16,204	8,859	6,529	71,629	899
$10,000 under $25,000	15,420	242,031	55,564	20,319	29,654	69,193	1,879	12,936	204,011	42,753	14,609	23,543	75,215	1,310
$25,000 under $50,000	9,057	315,170	72,383	20,496	62,189	92,501	3,360	8,619	299,354	66,861	17,532	57,203	94,872	1,765
$50,000 under $100,000	5,731	386,234	131,715	26,245	98,021	67,978	3,628	4,944	336,007	105,524	16,815	85,471	78,670	2,570
$100,000 under $200,000	1,351	181,996	58,931	8,263	51,101	33,133	1,830	1,291	175,191	55,543	7,515	49,462	34,756	1,830
$200,000 under $500,000	677	176,820	120,031	6,901	20,723	4,678	11,317	361	105,477	55,454	2,983	15,162	11,335	4,708
$500,000 or more	124	222,750	207,587	918	6,338	2,204	3,975	85	166,104	152,203	796	6,055	3,733	3,204
Receipts not reported	4,042	-	111	2,762	219	[1]7,462	354	-	-	-	-	-	-	-
Forestry														
Total	11,798	71,419	15,432	6,390	12,245	16,849	2,402	8,122	66,210	14,181	5,004	10,618	20,584	2,309
$1 under $1,000	2,880	1,480	165	651	170	[1]853	595	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$1,000 under $2,500	2,468	4,193	334	436	479	1,657	20	2,083	3,412	172	240	88	2,117	-
$2,500 under $5,000	1,208	4,224	868	378	260	1,793	363	1,172	4,110	845	349	218	1,898	363
$5,000 under $10,000	2,197	16,375	3,863	1,867	1,692	3,927	-	1,766	13,051	2,980	1,470	860	4,346	-
$10,000 under $25,000	1,373	20,380	2,537	1,577	2,904	6,334	-	1,366	20,283	2,498	1,556	2,828	6,503	-
$25,000 under $50,000	401	12,326	4,844	744	2,963	3,112	-	400	12,300	4,844	733	2,920	3,175	-
$50,000 under $100,000	40	3,897	170	257	1,818	841	372	39	3,815	170	256	1,818	914	372
$100,000 under $200,000	39	6,235	2,647	95	1,662	781	979	39	6,235	2,647	95	1,662	781	979
$200,000 under $500,000	10	2,309	-	194	198	497	-	10	2,309	-	194	198	497	-
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	1,182	-	[2]	191	99	[1]1,240	73	-	-	-	-	-	-	-
Fisheries														
Total	34,328	282,517	45,625	32,531	45,487	61,886	184	25,206	247,944	38,799	24,149	37,018	78,775	183
$1 under $1,000	6,183	3,303	632	1,223	93	[1]1,142	-	2,993	1,858	164	104	-	1,142	-
$1,000 under $2,500	6,213	10,650	1,657	1,534	331	4,512	30	4,988	8,625	937	509	120	5,792	30
$2,500 under $5,000	7,570	26,911	4,267	4,693	1,928	5,445	[2]	5,683	20,477	1,511	1,998	65	10,726	-
$5,000 under $10,000	5,570	37,270	2,227	2,949	2,008	14,438	150	5,334	35,947	2,224	2,794	1,792	14,980	150
$10,000 under $25,000	4,227	61,979	4,675	3,846	8,071	22,632	-	3,981	56,207	4,477	3,565	7,677	23,900	-
$25,000 under $50,000	1,617	61,089	7,647	10,111	13,095	12,475	-	1,582	59,479	6,860	9,366	12,308	13,075	-
$50,000 under $100,000	657	45,718	9,715	4,283	13,435	3,849	-	452	29,754	9,715	2,454	8,530	5,382	-
$100,000 under $200,000	158	25,528	7,486	2,813	5,122	2,652	-	158	25,528	7,486	2,813	5,122	2,652	-
$200,000 under $500,000	32	7,188	4,116	361	858	843	-	32	7,188	4,116	361	858	843	-
$500,000 or more	3	2,881	1,309	185	546	283	[2]	3	2,881	1,309	185	546	283	[2]
Receipts not reported	2,098	-	1,894	533	-	[1]4,101	-	-	-	-	-	-	-	-
MINING														
Total	45,677	1,323,164	213,515	132,676	117,631	[1]56,996	7,305	27,480	903,488	155,056	73,174	84,910	139,011	6,689
$1 under $1,000	8,861	3,936	840	1,599	197	[1]6,463	-	4,470	2,544	251	136	82	1,085	-
$1,000 under $2,500	7,289	13,045	2,580	2,705	496	[1]12,066	202	4,352	8,107	497	578	129	3,471	-
$2,500 under $5,000	6,658	24,862	3,131	3,813	1,522	[1]7,499	-	3,462	13,212	651	836	123	5,909	-
$5,000 under $10,000	4,614	33,472	3,376	3,404	1,472	[1]400	31	3,366	24,291	1,884	1,517	1,132	8,714	31
$10,000 under $25,000	8,446	146,442	18,151	18,653	10,749	439	741	5,357	91,934	11,952	7,679	9,780	23,175	691
$25,000 under $50,000	3,915	134,142	23,912	15,540	12,934	3,540	30	2,908	100,849	19,489	9,299	11,548	23,308	[2]
$50,000 under $100,000	2,011	138,933	14,257	13,655	12,498	1,033	529	1,551	107,562	9,046	8,430	9,317	13,148	221
$100,000 under $200,000	1,454	203,351	36,155	17,493	29,084	4,156	182	1,047	150,238	21,952	10,710	12,898	21,730	181
$200,000 under $500,000	1,187	355,194	67,922	35,961	27,203	[1]22,968	4,681	831	261,301	61,109	24,593	24,194	20,347	4,667
$500,000 or more	245	269,787	42,858	19,526	21,322	[1]12,539	895	137	143,451	28,224	9,395	15,707	18,124	895
Receipts not reported	[2]	-	[2]	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONTRACT CONSTRUCTION														
Total	680,460	18,334,278	10,921,692	548,032	3,887,656	2,750,893	569,202	611,280	16,929,979	9,874,535	475,393	3,529,412	2,922,653	495,049
$1 under $1,000	66,777	38,077	4,775	5,760	929	12,983	3,870	50,889	31,440	2,635	1,484	599	22,085	149
$1,000 under $2,500	107,626	180,972	28,174	13,235	6,052	95,135	2,125	97,967	165,162	19,522	7,349	4,426	104,020	396
$2,500 under $5,000	97,548	353,120	74,714	17,311	16,510	172,078	5,274	88,545	320,705	53,854	12,808	11,748	185,336	3,588
$5,000 under $10,000	106,154	751,745	205,926	34,587	53,233	344,511	9,096	100,189	709,111	181,518	30,403	46,470	352,042	6,776
$10,000 under $25,000	130,152	2,122,444	929,657	92,705	352,775	578,094	30,148	119,915	1,970,873	821,766	81,180	311,918	606,744	25,519
$25,000 under $50,000	76,600	2,709,554	1,356,582	101,515	630,554	473,435	72,200	70,382	2,490,613	1,212,966	88,228	561,395	501,190	66,243
$50,000 under $100,000	50,429	3,499,812	2,084,732	96,421	840,437	458,342	96,701	47,456	3,290,296	1,931,971	89,926	782,220	479,702	86,096
$100,000 under $200,000	24,995	3,450,249	2,301,412	81,118	815,467	324,081	131,818	23,577	3,251,648	2,155,039	69,117	757,445	342,524	122,087
$200,000 under $500,000	11,865	3,374,114	2,518,916	61,125	788,756	226,082	136,255	10,470	2,964,181	2,165,764	55,629	695,478	242,780	105,370
$500,000 or more	2,013	1,854,197	1,416,076	42,025	382,494	79,466	79,984	1,891	1,735,959	1,329,506	39,284	357,723	86,235	78,828
Receipts not reported	6,303	-	730	2,242	453	[1]13,311	1,737	-	-	-	-	-	-	-
Building Construction														
Total	108,984	6,466,935	4,785,024	110,708	1,111,081	555,080	328,810	91,776	5,863,155	4,296,583	87,908	994,868	630,371	276,198
$1 under $1,000	3,250	1,817	331	731	18	[1]676	3,079	1,624	1,071	16	109	(2)	750	-
$1,000 under $2,500	7,065	12,449	2,551	2,065	916	2,964	(2)	5,320	9,430	1,566	779	781	4,767	(2)
$2,500 under $5,000	8,239	29,845	13,768	1,954	2,839	3,840	898	6,319	23,368	6,503	1,552	1,482	8,947	31
$5,000 under $10,000	12,536	91,280	26,907	4,699	7,768	39,656	2,049	11,549	83,982	22,618	3,891	6,783	40,691	1,091
$10,000 under $25,000	22,793	378,122	199,319	13,900	66,678	80,886	12,022	19,444	324,536	158,217	9,879	56,335	90,713	8,462
$25,000 under $50,000	19,074	654,555	397,483	15,378	146,224	82,406	36,609	16,427	563,340	331,014	13,308	116,666	94,681	33,675
$50,000 under $100,000	17,146	1,191,843	832,803	18,425	242,696	116,868	49,495	15,418	1,076,754	752,852	15,909	211,074	129,731	42,570
$100,000 under $200,000	10,279	1,416,555	1,045,415	26,534	232,775	105,544	73,129	9,398	1,300,431	955,967	18,058	212,009	118,032	64,581
$200,000 under $500,000	5,649	1,646,356	1,352,077	16,321	256,670	94,538	93,130	5,156	1,501,131	1,214,036	15,348	247,516	104,173	70,232
$500,000 or more	1,168	1,044,113	913,888	10,201	154,453	34,058	56,705	1,121	979,112	853,794	9,075	142,221	37,886	55,551
Receipts not reported	1,785	-	482	500	44	[1]5,004	1,689	-	-	-	-	-	-	-
Other General Contractors														
Total	16,740	1,008,916	346,391	93,402	227,778	111,144	5,300	14,017	947,994	330,221	83,187	214,726	122,756	5,209
$1 under $1,000	1,703	2,487	865	1,749	83	[1]1,130	-	1,401	3,241	638	279	266	1,351	-
$1,000 under $2,500	944	3,391	1,136	983	298	[1]728	-							
$2,500 under $5,000	1,278	9,627	1,163	961	264	4,725	17	1,253	9,386	1,163	833	106	4,923	17
$5,000 under $10,000	3,700	62,714	13,479	5,680	10,277	16,318	(2)	3,449	59,539	11,352	5,276	9,221	17,682	-
$10,000 under $25,000	4,166	145,169	25,781	20,680	32,685	20,976	107	3,679	130,254	23,122	16,371	29,192	22,402	107
$25,000 under $50,000	2,352	151,530	42,050	15,527	34,200	20,563	293	2,295	146,624	40,862	14,781	33,088	22,551	293
$50,000 under $100,000	1,132	144,423	63,199	14,094	30,209	16,476	1,265	1,124	143,103	62,748	13,869	29,850	16,828	1,263
$100,000 under $200,000	667	185,081	91,028	12,253	43,270	16,701	3,358	657	181,377	87,454	12,147	42,498	17,183	3,278
$200,000 under $500,000	193	304,494	107,684	21,213	76,481	18,238	253	159	274,470	102,882	19,631	70,505	19,836	251
$500,000 or more	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-
Receipts not reported														
Special Trade Contractors														
Total	526,750	10,340,979	5,505,436	326,932	2,439,494	2,003,897	208,707	482,147	9,638,267	4,984,401	289,833	2,221,799	2,077,079	187,475
$1 under $1,000	60,466	34,635	4,307	4,864	901	13,636	791	47,036	29,093	2,564	1,349	591	20,297	149
$1,000 under $2,500	92,642	155,308	23,067	8,561	4,573	87,302	1,964	86,329	145,190	16,974	6,225	3,384	91,470	391
$2,500 under $5,000	83,883	302,983	56,305	13,866	12,470	163,754	4,311	78,233	282,331	44,666	10,751	9,467	168,543	3,557
$5,000 under $10,000	87,513	616,014	172,515	27,472	44,030	282,709	7,023	82,959	583,987	152,951	24,398	38,410	287,896	5,661
$10,000 under $25,000	98,444	1,594,674	680,289	68,260	254,404	463,038	17,730	92,616	1,509,709	622,377	61,503	229,044	477,926	16,668
$25,000 under $50,000	52,035	1,859,770	911,886	63,764	435,341	365,496	35,420	49,350	1,762,935	847,183	57,579	405,105	376,797	32,397
$50,000 under $100,000	29,611	2,065,492	1,162,629	59,386	536,132	307,173	46,397	28,453	1,978,293	1,093,020	56,415	511,356	313,046	42,717
$100,000 under $200,000	12,617	1,748,127	1,090,560	38,714	534,168	189,295	44,221	12,088	1,666,970	1,034,086	35,414	497,271	194,898	43,040
$200,000 under $500,000	5,407	1,502,404	1,048,671	30,442	476,965	112,127	39,767	4,515	1,241,400	837,134	26,025	393,613	118,708	31,860
$500,000 or more	609	461,572	355,120	10,207	140,121	26,155	11,035	568	438,359	333,446	10,174	133,558	27,498	11,035
Receipts not reported	3,523	-	87	1,396	389	[1]6,788	48	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONTRACT CONSTRUCTION—CONTINUED														
Special Trade Contractors—Continued														
Plumbing, heating, and air conditioning														
Total	60,342	2,097,960	1,295,942	42,597	383,603	314,197	72,996	52,373	1,898,891	1,146,540	37,771	333,161	329,675	64,589
$1 under $1,000	2,922	1,350	326	140	7	[1]86	179	1,465	728	89	[2]	-	575	-
$1,000 under $2,500	6,800	11,425	3,467	854	831	3,657	692	5,348	8,984	1,960	432	675	4,320	97
$2,500 under $5,000	4,659	16,613	5,750	873	324	6,167	437	4,027	14,301	4,547	532	321	6,826	437
$5,000 under $10,000	7,343	53,101	23,684	2,075	2,244	16,544	2,686	6,344	46,598	18,789	1,689	693	16,997	1,549
$10,000 under $25,000	16,454	277,630	145,133	8,991	21,465	70,769	8,061	15,156	259,773	134,432	7,888	19,200	71,285	7,100
$25,000 under $50,000	11,348	410,899	218,902	9,484	62,320	77,704	16,458	10,550	383,463	203,774	8,654	50,698	81,197	14,379
$50,000 under $100,000	5,774	402,577	250,378	7,177	84,635	61,989	13,972	5,375	374,535	228,816	6,598	77,761	62,489	12,042
$100,000 under $200,000	2,904	379,158	237,603	6,708	88,276	44,349	13,977	2,700	352,739	223,924	6,069	79,782	45,795	13,378
$200,000 under $500,000	1,499	414,315	300,126	5,148	92,388	29,428	10,154	1,265	346,499	238,678	4,883	78,439	32,970	9,227
$500,000 or more	178	130,892	110,573	1,022	30,979	6,442	6,380	143	111,271	91,531	1,018	25,592	7,221	6,380
Receipts not reported	[2]	-	-	[2]	[2]	[2]	-	-	-	-	-	-	-	-
Painting, paperhanging, and decorating														
Total	107,021	1,166,123	502,067	26,338	354,552	346,655	5,402	103,652	1,151,742	491,522	25,746	349,131	348,798	5,402
$1 under $1,000	13,999	8,341	1,102	461	310	4,787	[2]	12,661	7,767	919	354	231	5,339	[2]
$1,000 under $2,500	23,800	40,557	5,672	1,666	1,703	23,550	[2]	23,265	39,593	5,138	1,400	1,432	23,869	[2]
$2,500 under $5,000	22,472	82,327	12,574	2,836	2,526	51,038	[2]	21,673	79,320	10,417	2,634	1,640	51,645	[2]
$5,000 under $10,000	20,158	142,835	35,706	4,446	9,783	78,471	85	20,086	142,393	35,362	4,443	9,727	78,566	85
$10,000 under $25,000	15,977	257,181	93,068	7,042	65,425	86,387	1,216	15,976	257,156	93,048	7,041	65,423	86,390	1,216
$25,000 under $50,000	6,214	228,257	104,573	4,890	86,936	50,798	1,269	6,015	218,888	97,266	4,890	82,809	50,865	1,269
$50,000 under $100,000	2,505	168,778	88,248	2,466	79,311	29,297	847	2,505	168,778	88,248	2,466	79,311	29,297	847
$100,000 under $200,000	1,207	171,650	117,745	2,022	73,469	17,341	1,966	1,207	171,650	117,745	2,022	73,469	17,341	1,966
$200,000 under $500,000	262	64,380	42,160	494	34,238	5,182	[2]	262	64,380	42,160	494	34,238	5,182	[2]
$500,000 or more	2	1,817	1,219	2	851	304	[2]	2	1,817	1,219	[2]	851	304	[2]
Receipts not reported	[2]	-	-	[2]	-	[2]	-	-	-	-	-	-	-	-
Electrical work														
Total	45,703	1,510,732	985,505	26,285	342,169	225,339	70,469	41,349	1,404,693	887,601	24,717	308,106	230,451	66,420
$1 under $1,000	4,201	2,334	716	257	42	678	239	3,068	1,746	341	72	25	1,075	142
$1,000 under $2,500	6,351	10,593	3,173	300	199	3,892	358	5,423	9,293	1,996	252	184	4,428	260
$2,500 under $5,000	6,882	23,976	10,498	1,269	292	5,658	2,277	5,489	18,287	6,535	788	189	6,613	1,904
$5,000 under $10,000	5,481	35,913	16,637	946	729	12,681	1,831	5,414	35,434	16,156	899	610	12,786	1,669
$10,000 under $25,000	8,409	135,607	71,544	4,073	6,605	42,560	5,126	8,342	134,799	70,843	4,012	6,378	42,641	5,126
$25,000 under $50,000	5,770	200,444	115,890	3,717	29,860	44,808	7,748	5,569	191,182	108,851	3,715	27,416	45,348	7,034
$50,000 under $100,000	4,506	319,160	188,016	5,851	70,088	54,905	15,060	4,472	316,756	185,594	5,838	69,282	55,449	15,010
$100,000 under $200,000	2,556	371,533	250,531	5,689	101,909	32,492	19,190	2,490	360,987	240,062	5,631	97,061	33,430	19,190
$200,000 under $500,000	1,197	342,874	276,782	3,553	109,747	21,949	16,876	998	267,911	205,505	2,921	84,270	22,814	14,369
$500,000 or more	84	68,298	51,718	589	22,691	5,867	1,716	84	68,298	51,718	589	22,691	5,867	1,716
Receipts not reported	[2]	-	-	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-
Masonry, stonework, and plastering														
Total	45,818	1,144,026	630,619	24,254	383,226	194,450	9,687	41,699	1,055,584	561,557	21,797	344,335	202,645	5,715
$1 under $1,000	3,526	2,390	487	255	201	829	-	2,362	1,813	343	71	178	1,051	-
$1,000 under $2,500	5,654	9,676	1,599	657	123	5,595	18	5,455	9,381	1,599	495	123	5,871	18
$2,500 under $5,000	7,249	27,658	5,650	941	3,423	14,178	[2]	7,050	26,942	5,650	852	2,561	14,711	[2]
$5,000 under $10,000	7,669	57,277	17,823	2,145	9,123	22,865	-	6,804	50,718	13,688	2,028	8,335	23,330	-
$10,000 under $25,000	9,818	156,836	69,481	4,409	42,568	44,540	1,424	9,318	150,572	66,950	4,279	39,540	46,060	1,424
$25,000 under $50,000	5,160	186,363	89,913	4,132	62,380	36,085	525	5,093	183,867	88,442	4,100	60,956	36,323	491
$50,000 under $100,000	3,760	270,138	151,514	6,037	84,806	30,657	2,178	3,534	253,430	137,270	5,190	76,662	33,548	2,130
$100,000 under $200,000	1,517	204,499	131,259	2,686	74,681	25,866	1,309	1,517	204,499	131,259	2,686	74,681	25,866	1,309
$200,000 under $500,000	739	193,712	133,091	2,229	89,547	12,760	4,228	506	138,885	86,554	1,717	64,925	13,589	338
$500,000 or more	60	35,477	29,802	379	16,374	2,296	-	60	35,477	29,802	379	16,374	2,296	-
Receipts not reported	[2]	-	-	[2]	-	[2]	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONTRACT CONSTRUCTION—Continued														
Special Trade Contractors—Continued														
Carpentering and flooring														
Total	155,041	1,503,852	729,304	34,764	295,498	431,051	12,960	145,422	1,447,169	684,686	32,114	278,851	440,672	10,356
$1 under $1,000	27,213	15,690	1,198	1,553	192	8,498	366	22,721	14,073	707	764	137	9,992	-
$1,000 under $2,500	37,040	61,928	5,196	2,513	826	43,538	627	35,976	60,283	4,047	2,336	430	43,925	-
$2,500 under $5,000	27,760	98,516	10,149	3,820	2,787	65,761	844	26,763	95,200	8,556	2,916	1,870	66,339	478
$5,000 under $10,000	27,830	187,576	41,157	6,498	11,505	101,749	1,301	27,032	181,205	37,176	6,333	11,120	102,238	1,301
$10,000 under $25,000	21,425	348,967	163,026	9,891	58,045	103,231	408	19,824	323,461	142,397	9,612	46,921	106,869	383
$25,000 under $50,000	8,248	286,644	162,823	5,140	79,614	54,715	1,277	7,890	274,601	151,397	4,887	76,680	57,006	1,260
$50,000 under $100,000	3,757	258,891	180,492	3,167	67,068	33,157	4,064	3,731	256,425	178,847	3,126	66,432	33,291	3,443
$100,000 under $200,000	1,273	174,877	113,114	1,384	54,363	14,646	3,426	1,244	171,158	109,410	1,365	54,163	15,233	2,844
$200,000 under $500,000	210	52,034	36,423	571	14,653	4,829	647	210	52,034	36,423	571	14,653	4,829	647
$500,000 or more	31	18,729	15,726	204	6,445	950	-	31	18,729	15,726	204	6,445	950	-
Receipts not reported	(2)	-	-	(2)	-	(2)	-	-	-	-	-	-	-	-
Roofing and sheet metal work														
Total	22,892	639,065	382,734	14,106	158,167	111,178	17,237	21,775	617,555	364,859	13,567	150,982	113,425	16,849
$1 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	-
$1,000 under $2,500	3,093	5,056	981	124	222	2,427	-	2,860	4,690	883	106	141	2,587	-
$2,500 under $5,000	2,619	9,864	1,960	385	818	4,468	-	2,420	9,249	1,475	385	770	4,863	-
$5,000 under $10,000	5,155	37,928	13,217	1,402	3,506	15,729	766	5,155	37,928	13,217	1,402	3,506	15,729	766
$10,000 under $25,000	4,319	72,024	31,312	2,852	10,660	19,139	1,238	4,252	71,250	30,607	2,789	10,446	19,206	1,231
$25,000 under $50,000	2,482	83,140	47,023	1,786	19,504	17,523	3,221	2,428	81,165	45,503	1,746	19,164	17,837	3,132
$50,000 under $100,000	2,773	206,520	127,215	4,485	50,949	27,107	4,109	2,568	189,327	112,850	4,069	44,627	27,898	3,817
$100,000 under $200,000	641	86,043	56,789	936	26,434	12,341	2,814	641	86,043	56,789	936	26,434	12,341	2,814
$200,000 under $500,000	434	125,260	94,449	1,991	41,188	11,376	4,117	434	125,260	94,449	1,991	41,188	11,376	4,117
$500,000 or more	20	12,732	9,662	130	4,881	1,086	972	19	12,145	9,047	128	4,701	1,193	972
Receipts not reported	(2)	-	(2)	-	-	(2)	-	-	-	-	-	-	-	-
Concrete work														
Total	11,857	476,514	262,125	15,048	139,431	60,510	955	10,593	449,256	243,506	13,882	131,576	61,754	955
$1 under $1,000	(2)	(2)	-	(2)	-	(2)	-	(2)	(2)	-	(2)	-	(2)	-
$1,000 under $2,500 $2,500 under $5,000 $5,000 under $10,000	3,153	12,023	3,810	789	1,088	5,022	-	2,887	11,236	3,321	695	1,046	5,085	-
$10,000 under $25,000	3,559	56,577	28,782	3,113	14,365	10,209	(2)	2,961	47,773	22,384	2,794	10,601	10,713	(2)
$25,000 under $50,000	3,021	108,045	52,575	3,585	20,925	17,143	-	2,621	90,378	40,843	2,832	16,876	17,820	-
$50,000 under $100,000	1,121	76,509	22,859	2,562	26,180	12,137	650	1,121	76,509	22,859	2,562	26,180	12,137	650
$100,000 under $200,000	670	91,090	49,205	2,156	28,775	9,834	-	670	91,090	49,205	2,156	28,775	9,834	-
$200,000 under $500,000	186	55,772	38,998	1,930	21,342	4,280	80	186	55,772	38,998	1,930	21,342	4,280	80
$500,000 or more	80	76,432	65,896	905	26,756	1,860	222	80	76,432	65,896	905	26,756	1,860	222
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water well drilling														
Total	8,868	187,677	85,899	12,836	21,505	31,671	3,523	7,497	157,238	69,980	9,719	15,451	34,955	3,344
$1 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-
$1,000 under $2,500 $2,500 under $5,000 $5,000 under $10,000	3,131	17,055	6,515	748	882	5,149	827	3,059	16,911	6,462	646	856	5,288	827
$10,000 under $25,000	3,261	55,979	23,485	3,798	4,255	13,830	42	3,061	52,271	20,451	3,411	4,070	14,465	42
$25,000 under $50,000	567	23,225	4,795	2,906	1,379	3,895	467	557	22,874	4,660	2,828	1,173	4,377	467
$50,000 under $100,000	873	56,995	38,161	2,700	5,944	7,187	1,287	673	42,922	26,157	1,947	5,944	7,353	1,175
$100,000 under $200,000	106	12,973	6,916	467	1,871	2,425	650	106	12,973	6,916	467	1,871	2,425	650
$200,000 under $500,000	65	20,590	5,611	1,737	6,904	165	250	40	8,740	4,984	377	1,477	966	183
$500,000 or more	1	547	350	43	60	81	-	1	547	350	43	60	81	-
Receipts not reported	(2)	-	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONTRACT CONSTRUCTION—Continued														
Special Trade Contractors—Continued														
Miscellaneous special trade contractors														
Total	69,208	1,615,030	631,241	130,704	361,343	288,846	15,478	57,787	1,456,139	534,150	110,520	310,206	314,704	13,845
$1 under $1,000	6,942	3,653	373	1,807	50	[1]781	-	3,694	2,402	126	57	15	1,845	-
$1,000 under $2,500	8,277	13,314	2,730	2,196	449	3,503	268	6,514	10,486	1,209	1,085	215	5,158	15
$2,500 under $5,000	9,980	36,071	7,304	3,346	1,929	13,025	43	8,748	31,726	5,501	2,312	1,777	14,056	28
$5,000 under $10,000	11,482	83,023	16,635	9,070	5,761	29,099	225	9,729	71,350	10,907	6,714	3,040	32,679	162
$10,000 under $25,000	15,222	233,873	54,458	24,091	31,016	72,373	212	13,726	212,654	41,265	19,677	26,465	80,297	143
$25,000 under $50,000	9,225	332,753	115,392	28,124	72,423	62,825	4,455	8,627	316,517	106,447	23,927	69,333	66,024	4,365
$50,000 under $100,000	4,542	305,924	115,746	24,941	67,151	50,737	4,230	4,474	299,611	112,379	24,619	65,157	51,584	3,603
$100,000 under $200,000	1,743	256,304	127,398	16,666	84,390	30,001	889	1,513	215,831	98,776	14,082	61,035	32,633	889
$200,000 under $500,000	815	233,467	121,031	12,789	66,958	22,158	3,412	614	181,919	89,383	11,141	53,081	22,702	2,896
$500,000 or more	153	116,648	70,174	6,933	31,084	7,269	1,744	148	113,643	68,157	6,906	30,088	7,726	1,744
Receipts not reported	[2]	-	-	[2]	[2]	[2]	-	-	-	-	-	-	-	-
Contractors Not Allocable														
Total	27,988	517,454	284,843	17,002	109,307	80,775	26,391	23,341	480,572	263,336	14,480	98,029	92,452	26,170
$1 under $1,000	2,628	1,302	95	26	[2]	56	-	1,963	1,066	40	26	7	918	-
$1,000 under $2,500	6,649	11,051	1,733	999	483	5,966	156	5,720	9,534	940	288	261	6,988	-
$2,500 under $5,000	4,482	16,901	3,505	508	903	5,212	65	3,456	12,983	2,104	283	533	7,410	-
$5,000 under $10,000	4,827	34,824	5,341	1,455	1,171	17,421	[2]	4,428	31,756	4,786	1,281	1,171	18,532	[2]
$10,000 under $25,000	5,215	86,934	36,570	4,865	21,416	17,852	389	4,406	77,089	29,820	4,522	17,318	20,423	389
$25,000 under $50,000	1,325	50,060	21,432	1,693	16,304	4,557	64	926	34,084	11,647	970	10,432	7,310	64
$50,000 under $100,000	1,320	90,947	47,250	3,083	27,409	13,738	516	1,290	88,625	45,237	2,821	26,702	14,374	516
$100,000 under $200,000	967	141,144	102,238	1,776	18,315	12,766	13,203	967	141,144	102,238	1,776	18,315	12,766	13,203
$200,000 under $500,000	142	40,273	27,140	2,109	11,851	2,716	-	142	40,273	27,140	2,109	11,851	2,716	-
$500,000 or more	43	44,018	39,384	404	11,439	1,015	11,991	43	44,018	39,384	404	11,439	1,015	11,991
Receipts not reported	[2]	-	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-	-
MANUFACTURING														
Total	169,505	6,472,710	3,728,940	279,090	1,405,382	748,121	341,993	127,770	5,573,294	3,081,985	219,724	1,213,177	852,999	267,751
$1 under $1,000	20,023	9,034	3,878	2,433	297	[1]4,761	3,638	9,131	5,480	1,499	444	111	2,316	420
$1,000 under $2,500	19,804	32,695	10,666	3,551	2,118	5,284	3,997	13,542	23,425	5,049	987	756	10,708	2,460
$2,500 under $5,000	15,206	56,385	21,065	6,379	4,517	7,083	4,123	10,500	39,275	10,028	2,504	2,077	15,686	907
$5,000 under $10,000	22,965	163,565	56,655	12,054	12,861	45,273	12,875	19,484	139,253	43,333	8,674	9,346	53,008	4,317
$10,000 under $25,000	34,137	568,248	213,516	36,672	85,395	123,992	21,655	29,044	477,931	167,281	29,970	56,778	140,374	12,065
$25,000 under $50,000	21,708	772,442	349,561	43,169	181,788	119,189	42,244	18,123	652,902	274,235	33,275	148,140	138,163	18,830
$50,000 under $100,000	16,549	1,136,503	603,598	47,044	279,817	171,373	59,628	15,140	1,041,575	529,601	43,613	247,003	182,490	51,756
$100,000 under $200,000	9,002	1,222,379	723,249	45,995	319,368	130,431	73,420	7,853	1,080,141	617,871	35,626	290,124	141,696	66,909
$200,000 under $500,000	4,149	1,235,872	766,413	51,979	325,365	111,125	57,436	3,869	1,119,701	706,197	42,225	287,392	114,754	54,874
$500,000 or more	1,265	1,275,589	979,359	27,508	193,483	47,726	60,901	1,086	993,615	726,891	22,410	171,450	53,805	55,218
Receipts not reported	4,697	-	983	2,310	381	[1]8,596	2,079	-	-	-	-	-	-	-
Food and Kindred Products														
Total	7,630	1,044,347	803,043	22,404	101,610	55,817	39,695	6,693	831,485	606,006	19,211	92,355	62,351	35,439
$1 under $1,000	1,357	5,307	1,918	385	506	1,458	402	[2]	[2]	[2]	-	-	[2]	[2]
$1,000 under $2,500								[2]	[2]	[2]	[2]	[2]	[2]	[2]
$2,500 under $5,000								[2]	[2]	[2]	[2]	-	[2]	[2]
$5,000 under $10,000								[2]	[2]	[2]	[2]	[2]	[2]	[2]
$10,000 under $25,000	1,128	20,965	8,433	1,059	1,708	5,655	706	1,127	20,954	8,431	1,046	1,693	5,676	640
$25,000 under $50,000	2,128	79,776	46,259	3,888	8,227	7,597	1,895	1,794	67,496	36,558	2,526	7,919	9,557	931
$50,000 under $100,000	1,036	71,387	45,567	1,874	7,818	10,413	2,071	1,002	68,467	43,492	1,802	6,756	11,193	2,006
$100,000 under $200,000	516	81,452	58,274	1,392	8,289	6,726	3,778	511	80,555	57,383	1,328	8,129	7,060	3,597
$200,000 under $500,000	782	248,309	177,953	6,488	39,466	15,200	13,249	781	247,816	177,525	6,430	39,367	15,290	13,206
$500,000 or more	481	537,151	464,639	6,633	35.596	9,778	17,155	416	341,236	281,000	5,706	28,027	12,014	14,687
Receipts not reported	[2]	-	-	[2]	-	[2]	[2]	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Apparel and Other Textile Products														
Total	6,718	409,116	246,069	5,683	182,523	50,876	23,588	5,371	393,000	234,757	5,296	175,130	54,045	20,387
$1 under $1,000														
$1,000 under $2,500														
$2,500 under $5,000	1,757	9,640	2,846	324	312	3,573	224	1,399	8,113	1,836	61	51	4,515	(2)
$5,000 under $10,000														
$10,000 under $25,000	1,705	30,149	16,936	868	8,250	2,876	3,074	801	15,560	6,682	750	1,163	4,879	289
$25,000 under $50,000	1,068	36,458	18,373	538	9,679	9,255	1,746	1,068	36,458	18,373	538	9,679	9,255	1,746
$50,000 under $100,000	828	52,279	28,345	673	25,755	8,162	1,834	828	52,279	28,345	673	25,755	8,162	1,834
$100,000 under $200,000	867	111,840	58,523	1,857	53,832	12,667	5,707	867	111,840	58,523	1,857	53,832	12,667	5,707
$200,000 under $500,000	337	94,530	68,011	806	45,255	11,095	6,658	337	94,530	68,011	806	45,255	11,095	6,658
$500,000 or more	71	74,220	52,987	611	39,395	3,472	4,150	71	74,220	52,987	611	39,395	3,472	4,150
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
Lumber and Wood Products, Except Furniture														
Total	45,533	1,471,490	684,053	122,493	360,671	116,595	38,512	37,359	1,123,936	465,230	90,293	281,075	146,332	30,280
$1 under $1,000	3,659	1,903	529	220	32	[1]3	408	2,661	1,474	345	135	29	544	-
$1,000 under $2,500	6,621	11,303	2,493	1,078	586	4,009	263	5,054	8,835	1,644	444	409	4,705	263
$2,500 under $5,000	4,516	16,827	4,204	3,424	2,152	2,520	48	3,359	12,563	2,151	1,314	1,163	5,644	-
$5,000 under $10,000	8,238	57,005	19,775	5,274	5,938	13,093	1,622	7,507	51,901	16,352	4,414	5,285	16,209	201
$10,000 under $25,000	9,906	161,037	50,930	15,713	29,824	26,709	2,170	8,804	142,114	44,123	12,833	25,113	29,338	2,057
$25,000 under $50,000	5,679	199,936	79,466	19,315	63,286	18,882	2,706	4,851	174,723	68,597	15,619	56,756	25,261	1,385
$50,000 under $100,000	3,310	219,094	104,529	15,823	53,064	23,374	4,903	2,850	189,895	82,751	14,284	44,099	25,423	4,308
$100,000 under $200,000	2,133	282,419	161,456	17,305	64,701	9,557	12,874	1,375	196,406	96,738	10,299	52,926	14,430	12,768
$200,000 under $500,000	908	292,924	138,330	29,809	95,680	12,979	6,159	673	191,045	87,922	20,582	60,886	15,902	4,358
$500,000 or more	327	229,042	122,341	14,274	45,364	6,096	7,359	225	154,980	64,607	10,369	34,409	8,876	4,940
Receipts not reported	(2)	-	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-
Printing, Publishing, and Allied Industries														
Total	24,146	613,554	266,941	27,360	136,028	115,419	17,741	17,972	562,951	243,139	22,163	117,528	124,387	14,119
$1 under $1,000	3,018	1,124	449	342	(2)	[1]1,105	151	(2)	(2)	(2)	(2)	-	(2)	(2)
$1,000 under $2,500	2,940	4,334	2,035	387	304	390	178	2,025	3,124	826	142	(2)	1,218	10
$2,500 under $5,000	2,440	8,713	3,329	508	283	1,691	460	2,044	7,320	2,720	227	233	2,273	65
$5,000 under $10,000	2,221	15,655	6,800	1,331	1,674	2,922	463	1,523	10,799	4,400	543	541	4,034	254
$10,000 under $25,000	5,708	94,675	29,451	6,676	13,409	21,949	2,574	4,921	80,632	24,821	4,402	6,418	24,193	928
$25,000 under $50,000	3,931	139,226	45,036	6,811	29,005	29,353	3,554	3,192	115,535	33,430	5,556	20,663	30,759	2,968
$50,000 under $100,000	2,309	156,541	71,623	4,892	41,255	33,133	3,630	2,256	153,474	69,643	4,787	40,184	33,413	3,178
$100,000 under $200,000	827	118,921	62,273	4,170	33,104	17,772	3,967	827	118,921	62,273	4,170	33,104	17,772	3,967
$200,000 under $500,000	211	54,591	33,746	1,333	11,325	7,886	2,358	204	52,671	32,865	1,304	10,835	7,950	2,326
$500,000 or more	24	19,774	11,996	909	5,546	2,536	406	24	19,774	11,996	909	5,546	2,536	406
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-
Machinery, Except Electric														
Total	19,601	782,093	412,492	37,393	208,567	154,280	40,221	15,324	741,382	381,137	32,789	189,907	166,297	31,886
$1 under $1,000	1,547	540	62	560	-	[1]994	(2)							
$1,000 under $2,500	1,444	2,266	1,046	617	399	[1]122	1,886	1,856	3,599	477	502	87	1,605	1,867
$2,500 under $5,000	1,177	3,870	2,247	440	448	[1]774	72							
$5,000 under $10,000	3,427	25,916	8,829	1,753	1,148	10,399	2,392	3,125	24,035	7,576	1,456	1,031	10,609	1,046
$10,000 under $25,000	4,310	67,817	20,212	4,549	4,833	25,513	1,451	4,036	63,753	18,334	4,189	3,693	26,079	1,154
$25,000 under $50,000	2,232	76,885	29,680	3,939	18,628	21,194	2,287	2,032	69,365	23,348	3,124	12,924	23,489	2,287
$50,000 under $100,000	2,416	175,989	83,460	9,313	50,271	37,676	7,044	2,323	169,722	79,663	8,998	47,852	38,975	5,485
$100,000 under $200,000	1,450	196,760	113,525	9,252	62,634	30,824	13,540	1,324	179,752	98,935	8,201	54,474	33,318	9,127
$200,000 under $500,000	540	153,342	98,308	4,857	46,743	23,785	6,576	537	152,448	97,681	4,832	46,384	23,853	6,170
$500,000 or more	91	78,708	55,123	1,487	23,462	8,369	4,750	91	78,708	55,123	1,487	23,462	8,369	4,750
Receipts not reported	(2)	-	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Other Manufacturing														
Total	65,877	2,152,112	1,316,345	63,761	415,991	255,132	182,239	45,053	1,920,544	1,151,716	49,976	357,182	299,588	135,645
$1 under $1,000	11,652	5,404	2,805	1,300	262	[1]2,634	3,017	5,010	3,072	950	130	82	1,446	396
$1,000 under $2,500	8,033	13,477	4,140	1,441	743	967	1,606	5,192	9,035	1,776	277	288	3,826	288
$2,500 under $5,000	6,242	23,608	9,855	1,687	1,603	3,602	3,082	3,820	14,961	4,273	490	605	6,147	547
$5,000 under $10,000	7,709	54,787	18,902	3,346	3,400	13,887	8,357	6,064	42,940	12,801	1,978	2,018	17,143	2,775
$10,000 under $25,000	11,380	193,605	87,554	7,807	27,371	41,290	11,680	9,355	154,918	64,890	6,750	18,698	50,209	6,997
$25,000 under $50,000	6,670	240,161	130,747	8,678	52,963	32,908	30,056	5,186	189,325	93,929	5,912	40,199	39,842	9,513
$50,000 under $100,000	6,650	461,213	270,074	14,469	101,654	58,615	40,146	5,881	407,738	225,707	13,069	82,357	65,324	34,945
$100,000 under $200,000	3,209	430,987	269,198	12,019	96,808	52,885	33,554	2,949	392,667	244,019	9,771	87,659	56,449	31,743
$200,000 under $500,000	1,371	392,176	250,065	8,686	86,896	40,180	22,436	1,337	381,191	242,193	8,271	84,665	40,664	22,156
$500,000 or more	271	336,694	272,273	3,594	44,120	17,475	27,081	259	324,697	261,178	3,328	40,611	18,538	26,285
Receipts not reported	2,690	-	732	734	171	[1]4,043	1,224	-	-	-	-	-	-	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
Total	277,807	5,538,856	1,258,718	525,556	908,714	812,199	24,414	224,390	4,906,150	1,158,014	403,385	784,531	932,541	20,487
$1 under $1,000	22,614	11,797	1,207	3,496	481	[1]4,830	762	13,504	7,050	351	442	127	3,610	127
$1,000 under $2,500	36,972	62,634	4,130	10,657	2,789	8,818	112	25,630	42,939	1,873	3,761	805	19,712	-
$2,500 under $5,000	46,289	173,421	9,031	21,081	9,115	48,659	387	37,946	142,257	5,782	11,957	5,995	62,991	156
$5,000 under $10,000	59,424	431,185	29,227	55,354	18,321	121,567	371	50,012	362,385	22,813	37,527	11,875	142,379	280
$10,000 under $25,000	64,713	1,032,542	80,888	140,656	84,610	256,160	113	55,935	898,524	72,568	110,109	68,516	274,606	105
$25,000 under $50,000	24,498	854,991	116,025	92,155	154,883	158,939	3,508	21,948	759,587	97,643	73,325	133,378	172,472	1,657
$50,000 under $100,000	12,811	897,123	192,982	78,952	195,561	105,105	2,430	11,563	805,183	169,348	64,685	179,787	117,418	2,319
$100,000 under $200,000	6,215	886,057	234,356	71,330	214,890	69,699	4,919	5,211	758,089	217,642	55,447	178,384	79,828	4,105
$200,000 under $500,000	2,194	642,971	251,775	37,394	143,001	40,463	3,397	2,075	609,679	244,956	34,422	126,695	44,738	3,322
$500,000 or more	584	546,139	339,100	13,677	84,985	11,666	8,416	567	520,462	325,039	11,714	78,969	14,787	8,416
Receipts not reported	1,495	-	-	811	76	[1]4,049	-	-	-	-	-	-	-	-
Transportation														
Total	259,712	5,180,786	1,208,525	493,576	822,990	743,855	22,330	209,178	4,604,141	1,115,876	378,450	723,509	853,382	19,041
$1 under $1,000	21,451	11,181	1,189	3,391	421	[1]4,827	762	12,768	6,602	351	430	120	3,275	127
$1,000 under $2,500	33,886	57,740	3,647	9,851	1,769	9,119	112	23,733	40,325	1,748	3,537	690	18,605	-
$2,500 under $5,000	43,479	162,307	8,830	20,866	8,866	39,934	358	35,165	131,274	5,597	11,786	5,770	54,206	156
$5,000 under $10,000	55,356	400,689	26,985	51,443	17,055	107,523	314	46,211	333,524	20,571	34,281	10,691	128,002	223
$10,000 under $25,000	60,743	970,245	72,802	132,792	74,608	236,971	90	52,270	840,593	65,763	103,336	59,480	254,914	82
$25,000 under $50,000	23,022	796,022	108,809	87,202	137,570	151,002	2,783	20,906	719,271	96,811	70,368	122,968	161,394	1,542
$50,000 under $100,000	12,095	847,637	182,049	74,731	184,022	94,387	2,430	10,849	755,882	158,415	60,498	168,368	106,656	2,319
$100,000 under $200,000	5,921	849,253	229,082	68,237	201,368	64,411	4,919	4,984	727,958	212,368	53,188	168,424	73,428	4,105
$200,000 under $500,000	1,779	546,225	236,316	31,373	114,873	37,032	2,146	1,728	530,675	229,497	29,482	108,784	38,586	2,071
$500,000 or more	579	539,487	338,816	12,900	82,362	12,277	8,416	564	518,037	324,755	11,544	78,214	14,316	8,416
Receipts not reported	[2]	-	-	[2]	[2]	[2]	-	-	-	-	-	-	-	-
Local transportation														
Total	53,314	401,511	35,774	39,023	62,864	117,512	480	47,393	379,816	34,389	35,271	59,005	121,408	440
$1 under $1,000	4,417	2,830	182	227	[2]	638	-	3,127	2,024	72	94	-	1,185	-
$1,000 under $2,500	11,262	19,407	206	2,089	277	7,533	-	9,598	16,434	206	1,553	166	8,156	-
$2,500 under $5,000	15,238	58,767	788	6,832	2,869	21,821	-	13,608	52,649	730	5,667	1,953	22,953	-
$5,000 under $10,000	15,420	108,713	4,573	10,953	4,893	44,895	40	14,422	101,752	3,390	10,059	3,343	46,045	-
$10,000 under $25,000	4,527	68,200	10,452	6,120	11,154	17,642	-	4,194	64,264	10,452	5,232	10,215	18,050	-
$25,000 under $50,000	1,722	60,789	8,988	6,072	16,890	11,508	440	1,722	60,789	8,988	6,072	16,890	11,508	440
$50,000 under $100,000	405	25,997	5,933	2,030	6,881	6,146	-	405	25,997	5,933	2,030	6,881	6,146	-
$100,000 under $200,000	253	36,996	4,562	3,121	11,785	4,552	-	248	36,305	4,528	3,017	11,521	4,553	-
$200,000 under $500,000	63	14,756	11	1,242	6,177	2,193	-	62	14,546	11	1,210	6,101	2,228	-
$500,000 or more	7	5,056	79	337	1,935	584	-	7	5,056	79	337	1,935	584	-
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued														
Transportation—Continued														
Trucking and warehousing														
Total	187,019	4,119,523	794,389	422,334	687,995	571,103	10,200	148,981	3,615,279	721,290	321,549	598,550	655,295	9,812
$1 under $1,000	14,586	7,374	691	2,250	395	[1]3,484	67	8,770	4,205	252	309	111	1,864	-
$1,000 under $2,500	18,880	31,621	2,557	6,014	1,336	1,401	-	11,924	19,916	1,302	1,904	510	8,088	-
$2,500 under $5,000	26,223	95,859	6,655	12,952	5,419	18,742	271	20,192	73,731	4,436	5,926	3,512	28,958	71
$5,000 under $10,000	35,668	260,371	16,117	34,725	9,902	61,434	52	28,932	210,053	12,417	21,562	6,248	76,159	(2)
$10,000 under $25,000	54,702	875,577	59,296	124,547	61,236	210,105	76	46,752	753,586	52,739	97,037	47,463	226,559	75
$25,000 under $50,000	19,483	673,695	94,431	76,913	112,230	122,009	710	17,640	604,590	83,746	60,866	98,035	129,359	710
$50,000 under $100,000	10,147	710,415	132,673	65,200	159,678	74,442	1,017	9,110	630,808	116,691	51,229	144,988	85,978	1,017
$100,000 under $200,000	4,923	705,454	164,423	59,091	168,009	50,103	3,430	4,055	594,353	151,956	45,022	137,651	57,010	3,361
$200,000 under $500,000	1,245	378,098	108,862	28,603	95,597	30,148	249	1,198	363,667	102,395	26,990	89,759	31,458	249
$500,000 or more	422	381,059	208,684	11,986	74,193	7,941	4,328	408	360,370	195,356	10,704	70,273	9,862	4,328
Receipts not reported	(2)	-	-	(2)	-	(2)	-	-	-	-	-	-	-	-
Water transportation														
Total	6,173	117,603	41,985	10,872	20,792	13,594	6,783	3,568	104,510	38,768	6,312	18,572	21,137	6,140
$1 under $1,000														
$1,000 under $2,500	2,808	5,033	1,301	2,466	495	[1]3,282	653	954	1,672	353	207	69	592	85
$2,500 under $5,000														
$5,000 under $10,000	1,628	12,073	2,742	2,123	777	2,464	222	1,288	10,022	2,742	1,605	535	3,002	222
$10,000 under $25,000	450	8,162	1,050	707	522	3,406	(2)	422	7,710	722	546	355	3,798	(2)
$25,000 under $50,000	524	15,772	1,477	937	3,018	6,576	-	521	15,682	1,470	903	2,996	6,621	-
$50,000 under $100,000	245	17,422	6,032	946	2,422	4,081	1,100	244	17,347	6,010	906	2,399	4,108	1,100
$100,000 under $200,000	71	10,848	1,147	2,218	982	277	(2)	35	5,228	320	1,543	72	1,180	(2)
$200,000 under $500,000	70	26,827	14,351	395	8,826	630	1,600	68	26,144	13,999	326	8,678	741	1,525
$500,000 or more	37	21,466	13,885	350	3,696	977	3,194	36	20,705	13,152	276	3,468	1,095	3,194
Receipts not reported	(2)	-	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-
Air transportation														
Total	5,013	136,612	66,652	12,624	16,310	4,767	4,045	2,691	105,145	53,399	6,831	13,380	15,667	1,828
$1 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)
$1,000 under $2,500	980	1,804	119	620	-	246	112							
$2,500 under $5,000								1,162	3,364	220	39	5	2,115	-
$5,000 under $10,000	1,423	6,806	1,056	2,739	92	[1]2,523	-							
$10,000 under $25,000	355	7,427	1,647	1,164	673	549	7	284	4,813	1,723	297	519	1,458	-
$25,000 under $50,000	589	21,434	3,675	2,472	794	1,103	1,630	327	14,145	2,374	1,760	486	3,985	389
$50,000 under $100,000	832	55,870	30,997	3,408	6,560	3,409	292	624	43,797	23,367	3,186	5,619	4,115	181
$100,000 under $200,000	183	25,697	15,732	1,339	6,884	1,739	1,482	155	21,814	12,346	1,138	5,472	2,945	737
$200,000 under $500,000	36	14,107	11,969	518	740	586	150	35	13,881	11,969	341	713	684	150
$500,000 or more	3	3,276	1,394	70	566	336	244	3	3,276	1,394	70	566	336	244
Receipts not reported	(2)	-	-	(2)	-	(2)	-	-	-	-	-	-	-	-
Other transportation														
Total	8,192	405,537	269,725	8,723	35,029	36,879	822	6,546	399,391	268,030	8,487	34,002	39,875	821
$1 under $1,000														
$1,000 under $2,500	2,878	4,657	341	99	256	1,637	(2)	2,230	4,151	119	54	254	2,146	-
$2,500 under $5,000														
$5,000 under $10,000	2,177	16,411	3,260	1,175	1,396	898	-	1,481	11,081	1,792	1,027	501	2,557	-
$10,000 under $25,000	709	10,879	357	254	1,023	5,269	-	706	10,836	357	252	992	5,288	-
$25,000 under $50,000	704	24,332	238	808	4,638	9,806	(2)	696	24,065	233	767	4,561	9,921	(2)
$50,000 under $100,000	466	37,933	6,414	3,147	8,481	6,309	21	466	37,933	6,414	3,147	8,481	6,309	21
$100,000 under $200,000	491	70,258	43,218	2,468	13,708	7,740	-	491	70,258	43,218	2,468	13,708	7,740	-
$200,000 under $500,000	365	112,437	101,123	615	3,533	3,475	147	365	112,437	101,123	615	3,533	3,475	147
$500,000 or more	110	128,630	114,774	157	1,972	2,439	650	110	128,630	114,774	157	1,972	2,439	650
Receipts not reported	(2)	-	-	-	(2)	(2)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued														
Communication, Electric, Gas, and Sanitary Services														
Total	18,097	358,074	50,196	31,987	85,722	68,342	2,085	15,213	302,014	42,139	24,939	61,022	79,159	1,446
$1 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	-	(2)	(2)	(2)	-
$1,000 under $2,500	3,086	4,894	483	806	1,020	[1]301	-	1,897	2,614	125	224	115	1,107	-
$2,500 under $5,000	2,810	11,114	201	215	249	8,725	29	2,781	10,983	185	171	225	8,785	-
$5,000 under $10,000	4,068	30,496	2,242	3,911	1,266	14,044	57	3,801	28,861	2,242	3,246	1,184	14,377	57
$10,000 under $25,000	3,970	62,297	8,086	7,864	10,002	19,189	23	3,665	57,931	6,805	6,773	9,036	19,692	23
$25,000 under $50,000	1,476	58,969	7,216	4,953	17,313	7,937	725	1,042	40,316	832	2,957	10,410	11,078	115
$50,000 under $100,000	716	49,486	10,933	4,221	11,539	10,718	-	714	49,301	10,933	4,187	11,419	10,762	-
$100,000 under $200,000	294	36,804	5,274	3,093	13,522	5,288	-	227	30,131	5,274	2,259	9,960	6,400	-
$200,000 under $500,000	415	96,746	15,459	6,021	28,128	3,431	1,251	347	79,004	15,459	4,940	17,911	6,152	1,251
$500,000 or more	5	6,652	284	777	2,623	[1]611	-	3	2,425	284	170	755	471	-
Receipts not reported	(2)	-	-	(2)	-	(2)	-	-	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE														
Total	1,840,621	102,629,235	76,636,294	1,335,780	7,793,192	7,061,582	8,959,383	1,462,701	93,119,463	68,911,627	1,126,714	6,914,393	7,815,668	7,792,624
$1 under $1,000	135,562	65,645	32,364	6,506	1,759	[1]16,135	35,141	69,174	37,477	11,208	951	339	16,588	6,325
$1,000 under $2,500	135,575	224,213	116,404	12,633	5,364	[1]486	54,608	87,119	145,866	57,357	3,785	1,905	48,184	19,031
$2,500 under $5,000	146,208	540,355	288,395	23,991	15,633	40,827	95,009	94,985	352,920	152,764	9,674	6,245	97,598	34,665
$5,000 under $10,000	195,121	1,430,942	776,151	49,761	60,248	179,362	183,148	141,140	1,051,188	485,281	30,304	28,728	263,883	90,783
$10,000 under $25,000	347,958	5,810,062	3,561,002	141,705	304,925	776,261	619,406	284,583	4,771,725	2,748,459	105,649	201,179	905,285	476,528
$25,000 under $50,000	319,621	11,576,360	7,788,064	215,788	828,466	1,240,072	1,032,525	279,010	10,124,352	6,636,487	179,239	669,888	1,379,231	868,916
$50,000 under $100,000	287,050	20,361,536	14,709,881	285,460	1,641,066	1,760,187	1,924,856	262,107	18,621,222	13,324,066	256,573	1,430,731	1,857,251	1,709,618
$100,000 under $200,000	173,359	23,946,603	17,910,980	277,274	2,110,002	1,618,027	2,043,496	160,500	22,200,591	16,514,072	247,529	1,909,716	1,698,306	1,827,487
$200,000 under $500,000	70,872	20,822,006	16,107,053	210,279	1,837,433	1,066,762	1,765,020	67,088	19,706,434	15,221,733	191,226	1,730,926	1,104,778	1,625,125
$500,000 or more	18,330	17,851,524	15,342,221	110,671	987,873	415,572	1,202,208	16,996	16,107,705	13,760,202	101,797	934,735	444,577	1,134,152
Receipts not reported	10,965	-	3,790	1,722	423	[1]18,861	3,980	-	-	-	-	-	-	-
Wholesale Trade														
Total	260,145	19,712,467	15,326,388	228,297	977,989	1,512,134	1,067,209	216,008	17,659,398	13,533,987	196,672	887,743	1,633,184	919,043
$1 under $1,000	14,712	7,131	3,299	871	540	[1]4,856	2,089	7,290	4,035	1,321	214	60	1,482	635
$1,000 under $2,500	22,071	36,052	10,389	3,036	519	[1]2,940	2,575	12,601	21,181	3,795	859	89	10,104	807
$2,500 under $5,000	27,482	104,865	33,183	5,682	2,198	20,331	6,410	20,458	78,041	20,153	2,539	1,320	30,056	2,617
$5,000 under $10,000	35,167	258,075	65,238	12,727	5,465	80,580	14,172	30,056	224,209	41,677	9,808	4,086	90,532	4,742
$10,000 under $25,000	52,593	846,385	284,784	25,216	24,440	275,921	50,751	48,464	780,756	239,656	21,439	21,603	286,666	41,636
$25,000 under $50,000	36,413	1,296,095	666,683	27,587	74,986	306,923	72,313	33,243	1,185,471	574,933	25,080	66,905	319,039	62,652
$50,000 under $100,000	29,573	2,093,841	1,440,209	30,724	129,223	265,019	140,550	26,908	1,906,904	1,288,865	27,764	112,248	276,457	113,263
$100,000 under $200,000	18,940	2,642,910	2,002,990	34,936	185,038	210,917	199,532	17,364	2,419,292	1,826,562	30,776	158,270	221,731	157,630
$200,000 under $500,000	14,086	4,390,800	3,580,998	45,049	289,753	211,684	272,662	13,264	4,123,332	3,337,861	40,939	273,512	226,778	249,202
$500,000 or more	7,018	8,036,314	7,238,491	41,854	265,765	153,545	304,369	6,361	6,916,179	6,199,169	37,252	249,648	170,341	285,861
Receipts not reported	2,093	-	126	617	63	[1]4,988	1,789	-	-	-	-	-	-	-
Groceries and related products														
Total	41,110	4,383,122	3,676,591	38,514	219,261	243,004	101,183	37,799	4,200,564	3,515,948	35,008	202,890	252,986	96,889
$1 under $1,000 $1,000 under $2,500 $2,500 under $5,000	3,153	6,285	1,682	772	41	1,648	10	2,245	4,833	963	258	5	2,386	5
$5,000 under $10,000	5,409	40,309	13,943	1,546	556	14,993	1,543	5,181	39,140	13,402	1,435	500	15,231	1,530
$10,000 under $25,000	6,596	106,578	58,215	2,410	3,228	24,872	1,630	6,157	99,313	52,494	1,888	3,223	25,152	1,268
$25,000 under $50,000	6,866	239,415	177,106	3,011	15,691	27,598	3,781	6,421	223,885	162,183	2,627	14,957	29,702	2,932
$50,000 under $100,000	8,511	605,848	486,075	6,941	33,040	50,652	9,598	7,711	550,761	437,537	5,790	26,234	52,303	8,427
$100,000 under $200,000	5,264	700,571	597,252	6,737	22,277	43,607	17,727	5,253	699,017	596,557	6,719	21,999	43,953	17,725
$200,000 under $500,000	3,276	1,015,478	853,253	8,081	66,022	41,675	29,403	3,200	986,336	826,158	8,005	64,310	43,132	29,353
$500,000 or more	1,704	1,668,638	1,489,036	8,828	78,406	38,328	37,491	1,631	1,597,279	1,426,654	8,286	71,662	41,127	35,649
Receipts not reported	(2)	-	(2)	(2)	-	(2)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Wholesale Trade—Continued														
Farm products—raw materials														
Total	14,747	4,056,942	3,742,521	23,627	65,108	61,716	104,249	11,056	3,259,885	2,991,850	17,243	51,855	81,159	81,926
$1 under $1,000	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	-	(2)	(2)
$1,000 under $2,500	1,222	1,929	1,027	378	289	[1]1,321	228	1,641	5,062	857	233	69	2,377	-
$2,500 under $5,000	1,835	6,503	1,841	579	13	1,247	156							
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
$10,000 under $25,000	2,067	30,544	7,393	2,123	699	6,285	280	1,478	21,397	5,850	932	429	8,598	50
$25,000 under $50,000	1,903	67,072	46,782	1,134	3,531	10,847	1,409	1,679	61,006	40,795	1,127	3,522	10,920	1,409
$50,000 under $100,000	1,619	123,554	98,006	1,392	4,381	7,309	9,980	1,132	91,127	72,615	1,068	3,705	7,996	829
$100,000 under $200,000	1,138	144,423	124,761	1,549	3,608	6,653	4,886	1,082	137,486	118,826	1,356	3,541	7,006	4,882
$200,000 under $500,000	2,117	731,958	664,707	7,361	23,430	8,065	19,603	1,614	558,908	504,406	4,543	13,406	15,281	11,588
$500,000 or more	1,830	2,944,961	2,794,259	8,827	29,148	23,360	67,395	1,691	2,379,998	2,245,822	7,953	27,182	28,335	63,166
Receipts not reported	(2)	-	-	(2)	-	(2)	(2)	-	-	-	-	-	-	-
Machinery, equipment, and supplies														
Total	19,190	1,085,789	719,187	17,003	81,034	138,878	139,014	15,111	1,003,678	654,901	14,355	70,466	154,289	116,994
$1 under $1,000	2,870	3,119	1,105	101	58	21	274	1,867	2,267	794	48	(2)	824	245
$1,000 under $2,500														
$2,500 under $5,000	1,570	5,792	2,321	301	462	243	107	907	3,372	1,152	76	174	1,240	-
$5,000 under $10,000	2,218	15,928	7,867	1,200	909	201	2,273	1,597	11,364	2,494	886	43	3,976	688
$10,000 under $25,000	3,613	56,577	26,770	1,274	1,810	13,028	10,033	2,978	46,114	18,338	781	146	17,088	7,377
$25,000 under $50,000	3,571	135,822	72,488	2,512	2,787	34,118	21,947	3,088	116,549	56,338	2,039	2,030	35,612	19,732
$50,000 under $100,000	2,453	181,540	105,114	2,891	15,944	29,036	28,441	2,185	165,779	95,722	2,328	13,517	31,107	19,997
$100,000 under $200,000	1,475	224,484	154,215	3,241	24,245	27,692	22,764	1,407	212,602	143,269	3,050	21,197	28,444	21,062
$200,000 under $500,000	926	306,487	228,588	4,195	22,966	24,480	32,472	889	296,352	219,960	4,028	22,378	24,692	30,253
$500,000 or more	199	156,040	120,719	1,233	11,847	10,613	19,800	193	149,279	116,834	1,119	10,979	11,306	17,640
Receipts not reported	(2)	-	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
Other wholesale trade														
Total	185,101	10,186,615	7,188,091	149,155	612,587	1,068,538	722,766	152,043	9,195,273	6,371,293	130,064	562,530	1,144,752	623,236
$1 under $1,000	12,727	6,102	2,982	615	488	[1]4,497	2,041	6,123	3,317	1,137	51	60	1,284	599
$1,000 under $2,500	17,728	28,786	7,303	2,444	175	[1]2,503	2,109	9,975	16,555	2,282	804	26	8,048	591
$2,500 under $5,000	23,120	89,507	28,610	4,392	1,723	17,733	6,147	17,557	67,827	18,084	2,139	1,133	25,472	2,617
$5,000 under $10,000	26,629	195,865	39,683	9,911	3,999	64,952	10,268	22,573	168,828	23,102	7,464	3,542	70,690	2,524
$10,000 under $25,000	40,317	652,686	192,406	19,409	18,703	231,736	38,808	37,851	613,932	162,974	17,838	17,805	235,828	32,941
$25,000 under $50,000	24,073	853,786	370,307	20,930	52,977	234,360	45,176	22,055	784,031	315,617	19,287	46,396	242,805	38,579
$50,000 under $100,000	16,990	1,182,899	751,014	19,500	75,858	178,022	92,531	15,880	1,099,237	682,991	18,578	68,792	185,051	84,010
$100,000 under $200,000	11,063	1,573,432	1,126,762	23,409	134,908	132,965	154,155	9,622	1,370,187	967,910	19,651	111,533	142,328	113,961
$200,000 under $500,000	7,767	2,336,877	1,834,450	25,412	177,335	137,464	191,184	7,561	2,281,736	1,787,337	24,358	173,418	143,673	178,008
$500,000 or more	3,285	3,266,675	2,834,477	22,966	146,364	81,244	179,683	2,846	2,789,623	2,409,859	19,894	139,825	89,573	169,406
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
Retail Trade														
Total	1,543,999	81,115,999	60,023,866	1,073,929	6,671,213	5,412,338	7,706,797	1,219,032	73,928,192	54,307,877	906,003	5,911,601	6,016,193	6,699,277
$1 under $1,000	116,834	56,769	28,347	5,414	1,174	[1]11,108	32,738	59,562	32,289	9,573	731	244	14,569	5,587
$1,000 under $2,500	110,418	182,949	102,748	9,159	4,503	2,535	51,444	72,202	120,406	51,687	2,777	1,492	36,933	17,892
$2,500 under $5,000	115,754	423,847	250,209	17,768	13,371	19,785	88,000	72,847	267,976	131,058	6,707	4,863	64,931	31,876
$5,000 under $10,000	154,224	1,128,034	692,428	35,591	54,308	87,457	165,788	106,871	792,282	433,688	19,538	24,341	159,774	84,728
$10,000 under $25,000	288,449	4,855,225	3,234,996	113,310	277,923	465,301	558,096	229,551	3,886,496	2,470,911	81,136	177,112	583,111	425,584
$25,000 under $50,000	279,212	10,146,104	7,051,111	183,261	744,871	917,224	946,770	243,098	8,849,520	6,019,106	152,161	601,362	1,037,260	798,148
$50,000 under $100,000	253,494	17,978,251	13,076,178	248,310	1,487,493	1,462,882	1,740,598	231,222	16,425,392	11,842,287	222,420	1,294,268	1,548,231	1,552,679
$100,000 under $200,000	150,742	20,781,550	15,500,312	232,883	1,874,293	1,394,746	1,798,537	140,849	19,452,064	14,441,379	212,484	1,721,515	1,449,789	1,625,144
$200,000 under $500,000	55,574	16,061,783	12,228,128	161,472	1,519,165	835,313	1,458,793	52,628	15,218,956	11,590,682	146,548	1,429,187	858,091	1,343,043
$500,000 or more	10,871	9,501,495	7,855,759	65,775	693,752	251,547	864,014	10,200	8,882,825	7,317,503	61,515	657,216	263,516	814,600
Receipts not reported	8,423	-	3,657	994	360	[1]13,338	2,029	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Building materials, hardware, and farm equipment														
Total	61,093	4,371,128	3,290,015	59,645	353,295	296,445	1,032,117	48,253	3,956,245	2,941,424	50,564	313,626	326,600	847,641
$1 under $1,000	1,639	815	317	182	(2)	[1]285	656							
$1,000 under $2,500	2,094	3,772	2,762	553	301	[1]1,077	895	3,005	7,127	3,967	387	(2)	1,429	3,248
$2,500 under $5,000	3,100	10,966	7,169	711	414	[1]714	6,703							
$5,000 under $10,000	5,533	39,370	27,030	1,858	1,713	815	15,631	2,955	19,657	10,034	694	789	5,088	1,784
$10,000 under $25,000	12,140	208,803	130,521	5,078	10,246	25,446	59,637	9,611	165,812	95,583	3,769	6,499	31,648	46,370
$25,000 under $50,000	11,068	407,327	270,615	6,993	28,921	49,805	88,434	10,034	366,651	241,644	5,314	22,685	52,476	74,093
$50,000 under $100,000	14,011	981,112	690,671	16,981	77,172	88,642	277,910	12,247	856,345	592,225	14,480	60,910	95,336	205,237
$100,000 under $200,000	7,111	981,713	718,984	12,240	96,486	65,561	173,037	6,344	885,306	633,830	11,574	89,589	68,971	148,858
$200,000 under $500,000	3,211	1,022,276	816,852	9,810	91,328	46,064	209,678	3,001	948,753	746,481	9,211	87,176	48,162	170,720
$500,000 or more	1,062	714,974	625,013	5,230	46,705	22,362	198,872	1,056	706,594	617,660	5,135	45,972	23,490	197,331
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
Building materials dealers														
Total	25,006	1,412,969	989,543	25,466	148,520	120,776	180,653	20,261	1,320,309	917,454	21,229	139,432	130,098	161,649
$1 under $1,000														
$1,000 under $2,500	4,097	7,358	4,074	1,198	325	[1]1,347	2,102	1,870	3,955	1,825	341	(2)	995	927
$2,500 under $5,000														
$5,000 under $10,000	2,138	15,732	8,591	1,307	606	1,982	1,517	1,394	9,805	3,308	527	495	3,699	440
$10,000 under $25,000	5,093	81,584	36,912	3,051	5,208	17,485	8,823	4,206	66,593	27,791	2,011	4,329	18,708	6,281
$25,000 under $50,000	5,157	194,858	118,361	3,184	18,863	28,620	22,855	5,021	190,626	115,525	2,636	18,128	29,502	22,684
$50,000 under $100,000	4,215	296,264	197,419	6,937	29,909	25,293	44,962	3,713	262,515	171,031	6,275	24,796	27,431	35,069
$100,000 under $200,000	3,212	434,789	325,298	5,716	55,048	33,804	47,836	3,006	409,470	303,201	5,448	53,754	33,970	44,702
$200,000 under $500,000	955	300,341	226,588	3,500	33,965	12,565	46,482	950	298,347	224,954	3,489	33,755	12,685	46,285
$500,000 or more	104	82,043	72,219	573	4,596	2,456	5,873	101	78,998	69,819	502	4,169	3,108	5,261
Receipts not reported	(2)	-	(2)	-	-	(2)	(2)	-	-	-	-	-	-	-
Hardware stores														
Total	24,247	1,292,252	915,590	17,982	103,143	113,874	371,417	19,272	1,172,365	819,596	15,503	88,150	125,030	321,029
$1 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	-
$1,000 under $2,500	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)
$2,500 under $5,000	3,689	21,559	16,197	511	867	[1]994	14,698	1,694	8,348	5,251	102	54	1,489	3,295
$5,000 under $10,000	5,420	97,420	71,443	1,412	3,363	7,022	45,130	4,177	75,174	50,680	1,196	629	11,027	35,104
$10,000 under $25,000	4,788	173,272	120,595	3,309	9,271	17,223	59,249	3,890	136,828	94,460	2,178	3,770	19,012	45,079
$25,000 under $50,000	7,421	526,737	370,447	7,735	35,586	53,602	152,782	6,812	484,048	337,317	7,121	30,605	55,592	140,082
$50,000 under $100,000	1,783	246,720	177,857	2,344	22,656	22,433	61,431	1,748	241,844	173,180	2,280	21,762	23,182	59,886
$100,000 under $200,000	778	193,884	134,073	2,368	26,734	13,360	31,863	777	193,647	133,902	2,366	26,692	13,365	31,717
$200,000 under $500,000	38	32,401	24,782	260	4,638	1,330	5,695	38	32,401	24,782	260	4,638	1,330	5,695
$500,000 or more														
Receipts not reported	(2)	-	-	-	-	(2)	(2)	-	-	-	-	-	-	-
Farm equipment dealers														
Total	11,840	1,665,907	1,384,882	16,197	101,632	61,795	480,047	8,720	1,463,571	1,204,374	13,832	86,044	71,472	364,963
$1 under $1,000	(2)	(2)	(2)	-	-	(2)	-	(2)	(2)	(2)	-	-	(2)	-
$1,000 under $2,500	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
$2,500 under $5,000	1,907	9,750	8,039	161	595	[1]713	5,053	(2)	(2)	-	-	-	(2)	-
$5,000 under $10,000								(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	1,627	29,799	22,166	615	1,675	939	5,684	1,228	24,045	17,112	562	1,541	1,913	4,985
$25,000 under $50,000	1,123	39,197	31,659	500	787	3,962	6,330	1,123	39,197	31,659	500	787	3,962	6,330
$50,000 under $100,000	2,375	158,111	122,805	2,309	11,677	9,747	80,166	1,722	109,782	83,877	1,084	5,509	12,313	30,086
$100,000 under $200,000	2,116	300,204	215,829	4,180	18,782	9,324	63,770	1,590	233,992	157,449	3,846	14,073	11,819	44,270
$200,000 under $500,000	1,478	528,051	456,191	3,942	30,629	20,139	131,333	1,274	456,759	387,625	3,356	26,729	22,112	92,718
$500,000 or more	920	600,530	528,012	4,397	37,471	18,576	187,304	917	595,195	523,059	4,373	37,165	19,052	186,375
Receipts not reported	(2)	-	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
General merchandise stores														
Total	239,236	4,245,618	3,022,216	82,050	246,954	384,822	537,264	177,576	3,826,584	2,681,059	66,667	215,944	442,799	468,606
$1 under $1,000	66,319	31,239	13,057	2,169	257	[1]176	8,006	37,666	19,805	5,024	388	30	9,352	1,706
$1,000 under $2,500	44,255	70,844	32,929	2,381	660	11,066	4,393	32,722	52,766	20,355	1,005	99	17,008	2,724
$2,500 under $5,000	34,062	121,653	64,527	4,530	862	17,382	13,158	26,630	95,923	44,757	2,489	497	24,719	8,886
$5,000 under $10,000	25,055	178,604	90,501	6,331	5,136	29,815	15,875	20,649	148,698	67,746	4,823	4,843	36,835	9,877
$10,000 under $25,000	25,539	405,434	251,567	11,657	11,012	63,642	47,225	21,211	336,664	193,842	7,650	6,102	71,015	39,426
$25,000 under $50,000	18,559	670,126	500,490	10,788	25,541	70,111	84,533	16,728	610,319	449,824	9,272	20,436	77,797	75,157
$50,000 under $100,000	14,215	967,599	739,366	12,327	49,365	81,785	141,130	13,215	903,474	686,832	11,227	43,495	85,973	126,624
$100,000 under $200,000	7,148	970,066	735,495	15,660	75,681	56,635	134,350	6,120	830,534	620,372	13,824	62,438	62,957	115,995
$200,000 under $500,000	2,393	653,981	474,899	11,840	59,124	47,292	76,004	2,387	652,329	473,420	11,833	58,994	47,300	75,863
$500,000 or more	248	176,072	118,887	4,156	19,010	9,843	12,348	248	176,072	118,887	4,156	19,010	9,843	12,348
Receipts not reported	1,443	-	498	211	306	[2]2,573	242	-	-	-	-	-	-	-
Food stores														
Total	249,860	17,881,988	14,642,424	193,008	985,417	839,246	1,045,988	207,112	16,416,667	13,356,940	170,942	882,760	926,889	926,019
$1 under $1,000	3,600	1,753	1,474	287	(2)	[1]685	487	1,490	664	390	20	-	204	305
$1,000 under $2,500	6,655	11,311	7,472	665	241	[1]158	3,281	3,726	6,267	3,362	138	39	1,644	951
$2,500 under $5,000	12,230	48,620	40,339	1,010	765	[1]1,364	4,001	6,710	27,213	18,945	408	243	3,983	1,664
$5,000 under $10,000	18,923	136,535	110,660	1,965	1,680	6,079	15,419	12,379	92,447	71,820	987	589	11,433	7,488
$10,000 under $25,000	50,891	877,480	703,062	15,322	22,156	52,944	62,212	38,596	664,675	508,378	9,287	14,531	73,273	43,462
$25,000 under $50,000	57,736	2,084,494	1,688,542	29,312	70,246	136,472	130,822	51,580	1,873,385	1,492,233	25,526	60,462	154,087	115,207
$50,000 under $100,000	52,427	3,654,477	2,976,255	39,866	155,469	241,314	229,327	49,176	3,455,169	2,800,847	37,816	142,164	253,762	208,502
$100,000 under $200,000	31,811	4,364,861	3,566,905	46,339	266,215	209,633	255,818	29,005	3,990,984	3,251,322	42,371	230,715	222,796	230,452
$200,000 under $500,000	12,147	3,577,317	2,971,925	32,543	236,837	129,762	211,473	11,391	3,355,987	2,777,742	30,347	216,643	134,560	193,447
$500,000 or more	3,273	3,125,140	2,575,730	25,697	231,799	65,692	133,148	3,059	2,949,876	2,431,901	24,042	217,374	71,147	124,541
Receipts not reported	(2)	-	(2)	(2)	-	(2)	-	-	-	-	-	-	-	-
Grocery stores, meat, fish, fruit, and vegetable markets														
Total	216,304	16,593,282	13,829,832	163,349	794,779	705,210	1,000,985	179,343	15,232,971	12,616,866	145,768	708,182	782,794	892,875
$1 under $1,000	2,446	1,275	1,000	173	8	[1]382	446	(2)	(2)	(2)	(2)	-	(2)	(2)
$1,000 under $2,500	4,690	8,510	5,989	380	205	[1]360	2,754	2,261	4,239	2,325	78	39	989	559
$2,500 under $5,000	9,541	38,560	34,778	626	323	[1]1,707	3,958	4,921	20,108	15,356	176	198	2,727	1,626
$5,000 under $10,000	17,381	125,808	102,512	1,612	1,574	6,660	14,133	11,503	85,772	66,335	893	521	10,787	7,192
$10,000 under $25,000	41,045	706,393	592,957	9,135	11,937	34,055	54,834	30,383	522,733	419,565	4,910	8,299	50,456	39,019
$25,000 under $50,000	49,607	1,787,076	1,505,786	22,440	34,669	97,072	123,609	44,313	1,603,453	1,330,235	19,500	28,784	112,410	108,502
$50,000 under $100,000	46,989	3,279,217	2,740,192	32,370	87,351	201,148	210,961	44,143	3,102,295	2,578,826	30,802	78,477	213,485	196,845
$100,000 under $200,000	29,397	4,059,762	3,381,993	40,162	209,369	180,566	249,649	26,591	3,685,885	3,066,410	36,194	173,869	193,729	224,283
$200,000 under $500,000	11,840	3,488,917	2,912,978	30,998	218,721	123,958	208,314	11,149	3,283,832	2,728,989	29,223	201,214	128,234	190,824
$500,000 or more	3,235	3,097,764	2,551,647	25,453	230,622	64,575	132,327	3,022	2,924,170	2,408,517	23,972	216,781	69,871	123,720
Receipts not reported	(2)	-	-	-	-	(2)	-	-	-	-	-	-	-	-
Other food stores														
Total	33,556	1,288,706	812,592	29,659	190,638	134,036	45,003	27,769	1,183,696	740,074	25,174	174,578	144,095	33,144
$1 under $1,000	3,119	3,279	1,957	399	37	[1]101	568	1,898	2,208	1,119	60	-	753	392
$1,000 under $2,500	2,689	10,060	5,561	384	442	343	43	1,789	7,105	3,589	232	45	1,256	38
$2,500 under $5,000	1,542	10,727	8,148	353	106	[1]581	1,286	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	9,846	171,087	110,105	6,187	10,219	18,889	7,378	8,213	141,942	88,813	4,377	6,232	22,817	4,443
$10,000 under $25,000	8,129	297,418	182,756	6,872	35,577	39,400	7,213	7,267	269,932	161,998	6,026	31,678	41,677	6,705
$25,000 under $50,000	5,438	375,260	236,063	7,496	68,118	40,166	18,366	5,033	352,874	222,021	7,014	63,687	40,277	11,657
$50,000 under $100,000	2,414	305,099	184,912	6,177	56,846	29,067	6,169	2,414	305,099	184,912	6,177	56,846	29,067	6,169
$100,000 under $200,000	307	88,400	58,947	1,545	18,116	5,804	3,159	242	72,155	48,753	1,124	15,429	6,326	2,623
$200,000 under $500,000	38	27,376	24,083	244	1,177	1,117	821	37	25,706	23,384	70	593	1,276	821
$500,000 or more	(2)	-	(2)	(2)	-	(2)	-	-	-	-	-	-	-	-
Receipts not reported														

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Automotive dealers														
Total	269,675	24,426,005	19,597,291	167,269	1,678,926	1,150,915	1,595,107	221,745	22,418,008	17,857,632	147,318	1,540,594	1,264,215	1,382,385
$1 under $1,000	3,721	1,653	1,219	298	12	[1]11,789	3,699	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$1,000 under $2,500	7,798	13,345	9,882	332	632	[1]3,444	6,197	4,384	7,718	3,426	74	398	2,601	2,883
$2,500 under $5,000	7,647	27,239	17,057	1,637	925	[1]125	6,200	3,390	12,172	4,568	192	392	6,108	905
$5,000 under $10,000	17,499	131,816	88,081	3,192	7,212	4,535	19,967	9,761	75,727	41,653	1,312	2,121	16,976	5,543
$10,000 under $25,000	36,012	619,541	491,965	6,395	25,099	37,278	56,193	28,195	490,541	374,544	5,352	15,785	53,145	43,253
$25,000 under $50,000	48,571	1,816,445	1,432,926	17,754	90,743	99,019	107,026	39,121	1,470,131	1,129,805	14,083	73,935	120,443	78,620
$50,000 under $100,000	69,187	5,087,830	4,045,853	41,106	323,699	292,836	259,478	61,891	4,520,246	3,559,993	35,084	274,816	320,546	237,545
$100,000 under $200,000	54,681	7,588,460	5,976,649	51,717	586,935	414,979	417,888	51,950	7,209,115	5,648,708	48,705	562,019	424,254	349,284
$200,000 under $500,000	19,075	5,432,228	4,345,942	28,997	427,160	227,711	356,096	17,886	5,144,639	4,110,026	27,634	402,612	235,647	325,158
$500,000 or more	4,195	3,707,448	3,187,628	15,657	216,481	81,294	361,823	3,972	3,487,001	2,984,661	14,824	208,512	84,287	339,051
Receipts not reported	[2]	-	[2]	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-
Motor vehicle dealers														
Total	42,546	6,182,441	5,296,360	25,974	294,467	161,553	630,245	28,484	5,384,341	4,582,596	20,153	254,834	201,913	513,989
$1 under $1,000	1,558	700	469	147	9	[1]828	1,085	1,431	2,215	1,032	66	[2]	552	1,087
$1,000 under $2,500	1,871	3,641	3,925	171	90	[1]2,760	2,381							
$2,500 under $5,000	2,885	9,868	5,113	366	-	1,417	2,246	1,260	4,381	528	-	-	3,166	82
$5,000 under $10,000	3,928	27,710	16,866	425	742	1,065	7,048	1,913	14,296	5,609	183	31	4,422	495
$10,000 under $25,000	6,543	108,867	86,739	803	3,176	3,080	11,655	4,278	71,055	53,208	367	692	9,241	6,753
$25,000 under $50,000	6,454	233,233	192,488	1,281	5,675	7,563	16,047	3,929	138,226	105,040	332	4,619	14,362	9,448
$50,000 under $100,000	5,094	354,789	274,053	1,986	14,496	17,010	31,465	3,911	266,216	191,873	1,214	11,145	24,383	25,563
$100,000 under $200,000	5,558	797,442	677,787	3,498	34,175	31,509	105,298	4,369	645,884	547,670	2,160	23,664	35,870	66,204
$200,000 under $500,000	4,957	1,492,907	1,287,757	5,002	71,054	43,212	140,528	4,163	1,301,981	1,123,704	4,332	56,723	46,793	113,398
$500,000 or more	3,441	3,153,284	2,751,163	12,295	165,050	60,550	312,088	3,230	2,940,087	2,553,932	11,499	157,956	63,124	290,959
Receipts not reported	[2]	-	-	-	-	[2]	[2]	-	-	-	-	-	-	-
Gasoline service stations														
Total	197,169	16,009,390	12,622,045	114,692	1,211,930	860,281	485,796	171,691	15,029,261	11,787,660	105,392	1,130,891	909,995	451,172
$1 under $1,000	870	442	278	-	[2]	[1]156	-	[2]	[2]	[2]	-	-	[2]	-
$1,000 under $2,500	3,854	6,359	3,820	55	487	110	941	2,394	3,957	1,450	36	397	1,627	346
$2,500 under $5,000	3,109	11,312	6,732	574	605	1,668	2,017	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$5,000 under $10,000	9,921	78,414	55,326	1,513	5,359	5,347	3,547	6,157	48,977	29,713	1,028	2,062	9,957	2,356
$10,000 under $25,000	25,857	445,619	360,225	4,204	20,221	28,078	28,558	21,101	368,084	288,940	3,886	13,506	34,903	23,356
$25,000 under $50,000	37,433	1,414,965	1,122,993	14,262	71,687	77,905	60,460	31,566	1,195,986	934,085	12,021	58,741	88,945	50,571
$50,000 under $100,000	58,566	4,324,048	3,482,756	32,971	276,020	242,730	130,136	52,885	3,885,278	3,105,581	28,602	237,802	261,563	120,514
$100,000 under $200,000	44,026	6,071,396	4,754,032	41,444	497,443	339,531	165,302	43,313	5,953,939	4,654,447	40,824	487,940	341,136	161,488
$200,000 under $500,000	12,092	3,322,310	2,576,720	17,501	303,733	151,858	82,229	11,730	3,233,701	2,512,656	16,844	293,818	155,455	79,449
$500,000 or more	451	334,525	259,079	2,062	36,372	13,489	12,603	449	333,072	257,968	2,049	36,241	13,509	12,603
Receipts not reported	[2]	-	[2]	[2]	-	[2]	[2]	-	-	-	-	-	-	-
Other automotive dealers														
Total	29,960	2,234,174	1,678,886	26,603	172,529	129,081	479,066	21,570	2,004,406	1,487,376	21,773	154,869	152,307	417,224
$1 under $1,000	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]	[2]	[2]	-	[2]	-
$1,000 under $2,500	2,073	3,345	2,137	106	55	[1]794	2,875	1,084	1,861	967	29	[2]	483	1,593
$2,500 under $5,000	1,653	6,059	5,212	697	320	[1]3,210	1,937	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$5,000 under $10,000	3,650	25,692	15,889	1,254	1,111	[1]1,877	9,372	1,691	12,454	6,331	101	28	2,597	2,692
$10,000 under $25,000	3,612	65,055	45,001	1,388	1,702	6,120	15,980	2,816	51,402	32,396	1,099	1,587	9,001	13,144
$25,000 under $50,000	4,684	168,247	117,445	2,211	13,381	13,551	30,519	3,626	135,919	90,680	1,730	10,575	17,136	18,601
$50,000 under $100,000	5,527	408,993	289,044	6,149	33,183	33,096	97,877	5,095	368,752	262,539	5,268	25,869	34,600	91,468
$100,000 under $200,000	5,097	719,622	544,830	6,775	55,317	43,939	147,288	4,268	609,292	446,591	5,721	50,415	47,248	121,592
$200,000 under $500,000	2,026	617,011	481,465	6,494	32,373	32,641	133,339	1,993	608,957	473,666	6,458	52,071	33,399	132,311
$500,000 or more	303	219,639	177,386	1,300	15,059	7,255	37,132	293	213,842	172,761	1,276	14,315	7,654	35,489
Receipts not reported	[2]	-	[2]	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Apparel and accessory stores														
Total	55,401	3,193,444	2,098,410	34,367	305,580	320,323	753,343	45,884	2,993,742	1,944,283	31,483	282,517	341,779	677,694
$1 under $1,000	3,482	3,950	2,216	145	56	[1]357	1,672	1,490	1,960	732	19	-	623	125
$1,000 under $2,500	4,769	16,393	10,420	606	532	1,223	6,259	3,565	11,836	7,755	351	154	2,073	1,209
$2,500 under $5,000	5,941	42,084	26,086	841	1,537	979	15,086	3,411	24,068	13,421	251	608	2,982	8,119
$5,000 under $10,000	7,976	129,263	84,713	1,790	8,510	12,065	32,963	6,650	108,843	66,974	993	6,592	17,872	29,324
$10,000 under $25,000	11,107	411,658	270,121	4,806	25,557	45,758	124,437	9,757	356,973	227,767	4,483	20,084	50,672	107,459
$25,000 under $50,000	13,273	939,195	624,727	10,767	78,131	105,099	263,632	12,364	880,234	578,404	10,284	69,417	108,864	233,981
$50,000 under $100,000	6,363	852,498	567,681	7,721	82,921	97,992	179,051	6,260	840,070	557,558	7,587	81,672	98,577	176,478
$100,000 under $200,000	2,247	638,240	409,477	6,858	87,352	48,957	107,310	2,185	614,168	392,819	6,699	83,286	51,291	98,804
$200,000 under $500,000	208	160,163	102,957	833	20,983	8,624	22,933	202	155,590	98,853	816	20,704	8,825	22,195
$500,000 or more														
Receipts not reported	[2]	-	[2]	-	[2]	[2]	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment														
Total	78,342	4,289,721	2,928,323	65,460	412,365	372,035	637,410	61,349	4,034,646	2,728,032	58,112	330,139	412,673	588,070
$1 under $1,000	4,499	2,148	893	289	62	[1]913	910	1,563	858	206	57	59	393	488
$1,000 under $2,500	4,308	6,979	4,667	366	361	[1]2,084	9,726	1,999	3,388	930	156	[2]	1,563	539
$2,500 under $5,000	5,211	20,521	10,943	1,357	740	[1]176	5,478	2,731	11,065	3,797	318	535	2,383	818
$5,000 under $10,000	10,706	78,119	42,071	2,968	4,411	11,899	15,263	7,788	56,604	26,434	1,834	1,374	15,915	8,252
$10,000 under $25,000	15,797	262,176	158,794	7,323	13,835	36,687	39,669	13,136	219,249	120,018	6,030	8,982	45,197	31,228
$25,000 under $50,000	12,967	466,923	294,512	13,821	34,451	58,332	62,940	11,769	422,595	256,042	12,645	30,323	66,156	57,572
$50,000 under $100,000	11,867	873,477	589,168	14,206	81,234	87,573	131,319	10,614	787,584	531,036	12,519	69,799	93,884	125,865
$100,000 under $200,000	7,963	1,112,135	775,111	11,832	115,072	93,711	177,398	7,699	1,077,471	745,579	11,435	108,227	98,580	172,293
$200,000 under $500,000	3,725	1,098,768	787,370	11,029	115,539	72,777	154,950	3,684	1,087,860	779,629	10,884	114,269	73,573	151,464
$500,000 or more	367	368,475	264,685	2,241	46,656	15,020	39,634	366	367,972	264,361	2,234	46,569	15,029	39,551
Receipts not reported	[2]	-	[2]	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-
Eating and drinking places														
Total	279,586	9,858,526	5,469,578	261,269	1,654,847	899,309	235,485	219,894	8,671,849	4,751,846	207,876	1,395,091	1,021,065	201,747
$1 under $1,000	4,517	2,844	2,186	410	162	[1]2,015	668	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$1,000 under $2,500	13,231	22,133	14,404	2,288	1,436	[1]2,885	829	8,509	14,477	8,042	358	472	3,071	457
$2,500 under $5,000	15,753	59,075	36,782	2,835	5,722	[1]2,607	2,076	7,524	27,560	14,885	526	1,864	5,908	532
$5,000 under $10,000	33,434	249,320	146,123	9,067	25,284	7,410	7,024	22,984	174,635	97,961	4,287	10,741	25,703	4,460
$10,000 under $25,000	84,813	1,435,487	839,320	41,479	148,791	129,501	39,553	66,933	1,144,656	661,789	29,094	94,811	159,566	30,361
$25,000 under $50,000	70,749	2,533,723	1,441,329	65,249	352,158	260,699	55,599	62,280	2,235,529	1,266,636	51,717	281,374	290,148	50,856
$50,000 under $100,000	39,355	2,657,377	1,425,869	67,336	502,903	276,708	54,081	35,718	2,418,053	1,273,712	59,006	446,953	290,820	50,601
$100,000 under $200,000	12,672	1,744,459	917,221	46,250	369,202	155,376	44,452	11,407	1,566,959	826,895	38,174	321,707	163,775	34,882
$200,000 under $500,000	3,352	918,297	495,977	22,733	208,243	68,295	19,196	3,111	855,332	452,199	21,434	196,780	69,313	17,520
$500,000 or more	265	235,811	150,225	3,240	40,945	12,317	12,007	263	234,044	149,527	3,193	40,380	12,591	11,999
Receipts not reported	1,445	-	142	382	[2]	[1]3,490	-	-	-	-	-	-	-	-
Drug and proprietary stores														
Total	27,102	2,887,035	1,944,759	31,750	342,120	298,158	509,210	24,999	2,805,372	1,880,603	30,393	328,379	309,336	488,232
$1 under $1,000	[2]	[2]	[2]	[2]	-	[2]	-	-	-	-	-	-	-	-
$1,000 under $2,500	1,367	6,867	5,112	39	164	443	8,038	[2]	[2]	[2]	-	-	[2]	[2]
$2,500 under $5,000								[2]	[2]		-	-	[2]	-
$5,000 under $10,000								[2]	[2]	[2]	[2]	[2]	[2]	[2]
$10,000 under $25,000	2,356	39,736	23,757	386	3,218	5,055	11,803	1,885	33,737	18,587	327	2,017	5,992	9,760
$25,000 under $50,000	4,651	167,090	115,471	2,371	11,575	14,599	36,902	4,151	151,970	102,121	2,021	9,312	19,963	32,270
$50,000 under $100,000	7,832	582,810	403,321	6,766	50,936	68,920	103,613	7,535	563,787	388,108	6,560	48,352	70,759	103,497
$100,000 under $200,000	7,136	998,042	660,188	12,217	115,942	119,019	179,360	6,939	969,316	640,214	11,656	109,662	121,142	168,155
$200,000 under $500,000	3,472	968,861	647,410	9,016	142,059	84,246	153,605	3,443	959,296	640,074	8,871	140,656	84,476	151,768
$500,000 or more	185	123,620	89,496	945	18,226	5,907	15,889	185	123,620	89,496	945	18,226	5,907	15,889
Receipts not reported	[2]	-	-	[2]	-	[2]	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE--Continued														
Retail Trade--Continued														
Liquor stores														
Total	25,774	2,355,391	1,923,654	19,164	99,934	147,071	227,877	21,482	2,200,372	1,788,576	17,407	89,197	157,830	207,239
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,500	1,745	9,785	7,337	315	359	177	881	(2)	(2)	-	-	-	(2)	-
$2,500 under $5,000								(2)	(2)	(2)	-	-	(2)	(2)
$5,000 under $10,000								(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	3,811	64,076	49,623	938	2,358	2,177	10,923	2,319	40,675	29,751	712	668	4,195	4,468
$25,000 under $50,000	5,173	196,214	154,862	2,237	11,823	16,071	24,884	4,454	167,530	128,420	2,035	11,078	18,575	20,995
$50,000 under $100,000	7,120	513,370	413,626	4,833	17,835	36,589	54,511	6,460	467,611	372,933	4,468	13,870	39,249	49,213
$100,000 under $200,000	5,754	778,536	638,997	6,249	29,685	47,989	67,387	5,326	727,227	595,695	5,548	25,672	50,928	63,246
$200,000 under $500,000	1,825	532,798	433,498	3,787	28,956	32,188	46,404	1,819	531,397	432,284	3,684	28,796	32,331	46,235
$500,000 or more	345	260,612	225,711	805	8,918	12,137	22,887	345	260,612	225,711	805	8,918	12,137	22,887
Receipts not reported	(2)	-	-	-	-	(2)	-	-	-	-	-	-	-	-
Antique and secondhand stores														
Total	41,392	469,785	292,935	11,118	32,870	51,630	132,305	27,456	416,203	252,809	8,615	26,483	68,103	88,279
$1 under $1,000	7,800	3,841	2,575	357	53	1,435	4,450	3,214	1,666	704	26	-	683	747
$1,000 under $2,500	8,222	13,765	8,516	516	204	969	13,096	4,866	8,376	3,999	250	60	2,247	6,639
$2,500 under $5,000	8,042	27,813	14,177	882	452	2,170	16,911	4,535	16,182	6,747	328	283	4,275	4,894
$5,000 under $10,000	6,641	48,830	31,845	1,309	1,421	1,411	20,004	4,964	36,916	20,957	531	538	7,136	9,645
$10,000 under $25,000	5,492	83,725	43,864	3,201	3,658	17,182	25,689	5,188	79,100	40,316	3,068	3,342	18,243	21,892
$25,000 under $50,000	3,495	119,615	71,969	2,298	10,720	14,072	21,618	3,192	109,262	65,076	2,058	7,819	15,755	15,799
$50,000 under $100,000	1,018	72,611	47,791	1,086	7,779	8,630	15,965	924	65,910	43,445	912	5,931	9,098	14,801
$100,000 under $200,000	435	55,282	41,656	1,063	4,149	4,911	7,655	434	55,142	41,568	1,049	4,120	4,937	7,410
$200,000 under $500,000	136	40,835	28,629	379	3,962	4,970	6,352	134	40,181	28,092	374	3,918	4,987	5,945
$500,000 or more	5	3,468	1,905	19	472	742	507	5	3,468	1,905	19	472	742	507
Receipts not reported	(2)	-	(2)	(2)	-	(2)	(2)	-	-	-	-	-	-	-
Cigar stores and stands														
Total	3,893	114,952	88,113	1,670	3,052	10,040	8,289	3,295	103,774	76,959	856	3,052	12,087	7,815
$1 under $1,000	(2)	(2)	(2)	-	-	(2)	-	(2)	(2)	(2)	-	-	(2)	-
$1,000 under $2,500	(2)	(2)	-	-	-	(2)	-	(2)	(2)	-	-	-	(2)	-
$2,500 under $5,000	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)
$5,000 under $10,000	(2)	(2)	-	-	-	(2)	-	(2)	(2)	-	-	-	(2)	-
$10,000 under $25,000	704	10,695	7,931	73	-	1,643	438	704	10,695	7,931	73	-	1,643	438
$25,000 under $50,000	1,403	49,314	36,389	1,409	848	5,813	4,070	1,004	38,136	26,959	595	848	5,898	3,596
$50,000 under $100,000	301	21,474	17,676	148	1,080	954	1,829	301	21,474	17,676	148	1,080	954	1,829
$100,000 under $200,000	29	3,577	2,485	12	97	637	202	29	3,577	2,485	12	97	637	202
$200,000 under $500,000	126	26,112	20,865	28	1,027	2,008	1,509	126	26,112	20,865	28	1,027	2,008	1,509
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	-	-	(2)	-	-	-	-	-	-	-	-
Newsstands														
Total	12,927	202,193	141,625	2,307	5,970	21,293	5,043	10,599	180,485	124,645	1,569	5,593	24,865	4,368
$1 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	-	-	-	(2)	-
$1,000 under $2,500	2,062	3,971	1,430	-	27	1,384	-	1,863	3,548	1,177	-	27	1,482	-
$2,500 under $5,000	3,487	13,464	2,063	515	251	2,161	100	3,021	11,742	1,317	430	115	3,449	100
$5,000 under $10,000	1,663	11,726	6,236	144	207	1,285	94	1,064	7,914	3,393	144	80	1,797	94
$10,000 under $25,000	3,325	57,705	39,122	977	567	7,076	1,099	2,527	42,125	26,111	486	538	8,386	424
$25,000 under $50,000	595	16,923	13,142	(2)	270	2,780	322	595	16,923	13,142	(2)	270	2,780	322
$50,000 under $100,000	1,028	77,028	62,363	457	3,113	5,412	2,833	1,028	77,028	62,363	457	3,113	5,412	2,833
$100,000 under $200,000	34	6,053	5,124	29	146	510	506	34	6,053	5,124	29	146	510	506
$200,000 under $500,000	67	14,341	11,683	13	1,210	722	-	67	14,341	11,683	13	1,210	722	-
$500,000 or more	1	504	335	2	94	25	89	1	504	335	2	94	25	89
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Other retail trade														
Total	199,714	6,820,221	4,584,530	144,860	549,883	621,057	987,369	149,386	5,904,259	3,923,066	114,215	448,225	707,964	811,186
$1 under $1,000	22,513	11,399	6,184	1,179	522	[1]3,467	12,678	11,540	6,954	2,642	91	142	2,860	2,056
$1,000 under $2,500	19,246	32,683	18,369	1,985	583	746	12,265	11,904	19,889	8,772	537	389	6,108	3,016
$2,500 under $5,000	19,523	71,887	43,477	3,582	2,609	378	26,459	12,108	45,378	23,642	1,522	780	9,688	9,928
$5,000 under $10,000	27,074	198,200	113,970	7,665	5,290	23,429	33,194	19,862	147,378	75,170	4,507	2,309	35,349	22,450
$10,000 under $25,000	39,593	661,104	410,757	18,691	28,473	74,605	170,692	32,596	549,724	327,087	14,295	17,245	92,936	125,178
$25,000 under $50,000	33,138	1,206,252	760,743	26,215	82,018	143,693	205,183	28,433	1,030,116	619,437	22,404	62,736	162,510	166,202
$50,000 under $100,000	21,860	1,549,891	1,039,492	32,431	138,777	168,420	204,970	19,749	1,408,477	934,713	29,459	114,368	173,574	192,151
$100,000 under $200,000	9,605	1,325,868	893,816	21,554	131,762	127,793	161,433	9,302	1,290,310	872,029	20,520	125,451	131,725	157,383
$200,000 under $500,000	3,798	1,137,729	783,601	24,439	116,368	70,321	116,216	3,394	988,561	725,368	15,536	93,820	73,721	104,610
$500,000 or more	717	625,208	513,187	6,950	43,463	17,584	43,877	498	417,472	334,206	5,344	30,985	19,493	28,212
Receipts not reported	2,647	-	934	169	18	[1]2,445	402	-	-	-	-	-	-	-
Wholesale and Retail Trade Not Allocable														
Total	36,477	1,800,769	1,286,040	33,554	143,990	137,110	185,377	27,661	1,531,873	1,069,763	24,039	115,049	166,291	174,304
$1 under $1,000	4,016	1,745	718	221	45	[1]171	314	2,322	1,153	314	[2]	35	537	103
$1,000 under $2,500	3,086	5,212	3,267	438	342	[1]81	589	2,316	4,279	1,875	149	324	1,147	332
$2,500 under $5,000	2,972	11,643	5,003	541	64	711	599	1,680	6,903	1,553	428	62	2,611	172
$5,000 under $10,000	5,730	44,833	18,485	1,443	475	11,325	3,188	4,213	34,697	9,916	958	301	13,577	1,313
$10,000 under $25,000	6,916	108,452	41,222	3,179	2,562	35,039	10,559	6,568	104,473	37,892	3,074	2,464	35,508	9,308
$25,000 under $50,000	3,996	134,161	70,270	4,940	8,609	15,925	13,442	2,669	89,361	42,448	1,998	1,621	22,932	8,116
$50,000 under $100,000	3,983	289,444	193,494	6,426	24,350	32,286	43,708	3,977	288,926	192,914	6,389	24,215	32,563	43,676
$100,000 under $200,000	3,677	522,143	407,678	9,455	50,671	12,364	45,427	2,287	329,235	246,131	4,269	29,931	26,786	44,713
$200,000 under $500,000	1,212	369,423	297,927	3,758	28,515	19,765	33,565	1,196	364,146	293,190	3,739	28,227	19,909	32,880
$500,000 or more	441	313,715	247,971	3,042	28,356	10,480	33,825	435	308,701	243,530	3,030	27,871	10,720	33,691
Receipts not reported	[2]	-	[2]	[2]	-	[2]	[2]	-	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE														
Total	548,651	6,738,222	1,308,291	277,558	485,158	2,242,242	145,943	451,660	5,926,747	1,065,975	167,282	380,781	2,454,605	93,715
$1 under $1,000	117,602	50,042	660	8,384	590	[1]4,140	1,470	80,305	36,619	471	1,398	12	23,670	1,469
$1,000 under $2,500	83,248	134,774	2,289	13,153	1,374	31,509	115	64,397	105,517	1,359	6,185	338	53,887	[2]
$2,500 under $5,000	79,306	289,572	8,127	20,838	4,791	118,062	5,819	69,531	254,831	5,707	14,159	2,643	134,637	1,764
$5,000 under $10,000	99,183	708,566	16,968	34,496	12,682	358,580	1,472	92,771	662,554	12,635	26,991	8,529	381,431	1,472
$10,000 under $25,000	97,217	1,510,281	63,952	55,899	62,003	831,023	39,130	92,880	1,444,478	38,761	47,177	51,113	857,330	9,105
$25,000 under $50,000	34,375	1,188,989	99,963	40,299	110,994	500,102	18,240	32,113	1,102,215	72,396	31,364	104,437	515,227	16,243
$50,000 under $100,000	14,370	984,572	178,676	45,071	94,921	266,216	25,628	12,860	878,192	140,515	21,489	83,815	287,999	18,965
$100,000 under $200,000	5,631	812,998	359,112	18,938	58,942	113,561	19,574	4,760	677,174	305,124	10,249	48,236	127,538	17,920
$200,000 under $500,000	2,307	728,914	396,886	17,120	107,956	47,609	23,421	1,829	555,351	342,981	5,885	64,320	59,483	20,676
$500,000 or more	321	329,516	180,830	21,025	30,446	1,105	9,763	216	209,822	146,024	2,387	17,337	13,403	6,098
Receipts not reported	15,090	-	830	2,338	462	[1]21,388	1,313	-	-	-	-	-	-	-
Finance														
Total	29,564	516,626	139,094	11,737	30,929	145,027	7,082	21,199	418,192	109,451	6,118	17,424	178,032	6,427
$1 under $1,000	6,500	2,530	121	689	30	[1]3,111	-	3,278	1,719	20	49	-	1,123	-
$1,000 under $2,500	3,407	5,766	57	799	96	[1]1,864	-	2,378	3,967	44	179	[2]	1,923	-
$2,500 under $5,000	2,522	8,768	414	502	304	2,011	-	1,825	6,288	402	150	202	3,672	-
$5,000 under $10,000	5,558	40,502	494	1,936	1,163	18,010	-	5,093	37,419	426	1,480	381	21,977	-
$10,000 under $25,000	5,991	90,416	8,751	2,173	2,790	41,422	547	4,972	74,492	604	1,476	1,488	47,436	15
$25,000 under $50,000	2,077	69,995	2,842	1,264	5,510	34,648	142	1,998	66,926	2,792	1,245	5,434	35,403	142
$50,000 under $100,000	1,138	77,563	6,484	788	5,036	37,181	1,332	1,131	77,107	6,404	756	5,020	37,567	1,261
$100,000 under $200,000	614	100,781	27,348	2,336	9,014	15,533	1,095	365	52,834	20,917	531	2,647	19,823	1,095
$200,000 under $500,000	117	44,012	31,261	257	1,899	6,176	2,602	116	43,730	31,222	184	1,896	6,692	2,602
$500,000 or more	54	76,293	60,923	404	4,914	1,334	1,364	43	53,710	46,620	68	351	2,416	1,312
Receipts not reported	1,586	-	399	589	173	[1]6,313	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Finance—Continued														
Security and commodity brokers, dealers, exchanges, and services														
Total	23,571	417,115	130,526	9,918	20,938	114,495	5,341	16,838	326,454	102,796	4,680	8,089	138,722	4,999
$1 under $1,000	5,634	2,194	116	578	25	[1]2,425	-	2,941	1,463	20	47	-	900	-
$1,000 under $2,500	3,189	5,340	57	796	87	[1]1,421	-	2,256	3,720	44	178	[2]	1,717	-
$2,500 under $5,000	1,579	5,248	157	337	53	1,155	-	1,107	3,644	157	135	[2]	1,977	-
$5,000 under $10,000	4,536	32,980	382	1,795	586	16,629	-	4,245	31,304	314	1,369	228	18,231	-
$10,000 under $25,000	4,795	69,874	7,534	1,853	1,893	33,429	271	3,868	55,560	342	1,239	711	38,276	-
$25,000 under $50,000	1,176	39,607	2,375	585	1,741	22,031	142	1,166	39,184	2,325	566	1,674	22,376	142
$50,000 under $100,000	808	54,709	2,680	628	2,246	29,785	309	802	54,305	2,600	597	2,231	30,164	238
$100,000 under $200,000	554	93,740	25,707	2,238	7,797	13,187	705	307	46,112	19,645	433	1,461	17,240	705
$200,000 under $500,000	111	42,098	31,261	128	1,694	5,446	2,602	110	41,816	31,222	55	1,691	5,962	2,602
$500,000 or more	46	71,325	59,858	392	4,643	799	1,312	36	49,346	46,127	61	80	1,879	1,312
Receipts not reported	1,143	-	399	588	173	[1]4,120	-	-	-	-	-	-	-	-
Other finance														
Total	5,993	99,511	8,568	1,819	9,991	30,532	1,741	4,361	91,738	6,655	1,438	9,335	39,310	1,428
$1 under $1,000														
$1,000 under $2,500	2,027	4,282	262	279	265	[1]273	-	1,177	3,147	245	18	194	2,124	-
$2,500 under $5,000														
$5,000 under $10,000	[2]	[2]	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]	[2]	[2]	-
$10,000 under $25,000	1,196	20,542	1,217	320	897	7,993	276	1,104	18,932	262	237	777	9,160	15
$25,000 under $50,000	901	30,388	467	679	3,769	12,617	-	832	27,742	467	679	3,760	13,027	-
$50,000 under $100,000	330	22,854	3,804	160	2,790	7,396	1,023	329	22,802	3,804	159	2,789	7,403	1,023
$100,000 under $200,000	60	7,041	1,641	98	1,217	2,346	390	58	6,722	1,272	98	1,186	2,583	390
$200,000 under $500,000	6	1,914	-	129	205	730	-	6	1,914	-	129	205	730	-
$500,000 or more	8	4,968	1,065	12	271	535	52	7	4,364	493	7	271	537	-
Receipts not reported	[2]	-	-	[2]	-	[2]	-	-	-	-	-	-	-	-
Insurance Agents, Brokers, and Service														
Total	178,391	2,475,309	271,491	61,135	247,496	1,063,835	280	158,965	2,332,914	268,292	54,817	200,369	1,087,634	280
$1 under $1,000	24,739	11,825	298	1,364	166	[1]398	-	16,564	8,405	263	160	[2]	5,259	-
$1,000 under $2,500	26,244	41,716	964	2,978	812	9,936	[2]	20,982	33,421	346	2,063	238	16,559	[2]
$2,500 under $5,000	23,899	89,248	2,297	3,967	1,649	37,556	-	20,768	78,038	1,124	2,912	775	41,426	-
$5,000 under $10,000	36,029	257,580	4,892	8,787	5,104	142,587	236	35,032	250,223	4,240	8,323	4,682	144,909	236
$10,000 under $25,000	43,200	675,068	15,727	19,831	27,863	405,955	37	42,862	670,589	15,059	19,545	26,569	406,995	37
$25,000 under $50,000	16,431	557,275	29,316	13,250	65,526	285,890	-	16,422	556,899	29,316	13,229	65,519	285,947	-
$50,000 under $100,000	4,146	280,305	28,100	5,586	45,219	108,513	-	3,872	261,342	28,100	5,421	39,427	110,196	-
$100,000 under $200,000	1,785	245,008	112,945	2,115	26,630	44,608	-	1,783	244,686	112,945	2,111	26,394	44,817	-
$200,000 under $500,000	815	261,508	53,372	2,869	68,282	26,610	[2]	616	174,342	53,372	813	30,694	26,615	[2]
$500,000 or more	65	55,776	23,527	248	6,243	4,548	-	64	54,969	23,527	240	6,070	4,911	-
Receipts not reported	[2]	-	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-	-
Real Estate														
Total	340,695	3,746,289	897,708	204,689	206,736	1,033,377	138,583	271,498	3,175,647	688,230	106,349	162,987	1,188,939	87,006
$1 under $1,000	86,363	35,687	241	6,331	394	[1]631	1,470	60,463	26,495	188	1,189	11	17,288	1,469
$1,000 under $2,500	53,597	87,292	1,268	9,376	466	23,437	114	41,037	68,129	969	3,943	95	35,405	-
$2,500 under $5,000	52,885	191,556	5,416	16,369	2,838	78,495	5,819	46,938	170,505	4,181	11,097	1,666	89,539	1,764
$5,000 under $10,000	57,596	410,484	11,582	23,773	6,415	197,983	1,236	52,646	374,912	7,969	17,188	3,466	214,545	1,236
$10,000 under $25,000	48,026	744,797	39,474	33,895	31,350	383,646	38,546	45,046	699,397	23,098	26,156	23,056	402,899	9,053
$25,000 under $50,000	15,867	561,719	67,805	25,785	39,958	179,564	18,098	13,693	478,390	40,288	16,890	33,484	193,877	16,101
$50,000 under $100,000	9,086	626,704	144,092	38,697	44,666	120,522	24,296	7,857	539,743	106,011	15,312	39,368	140,236	17,704
$100,000 under $200,000	3,232	467,209	218,819	14,487	23,298	53,420	18,479	2,612	379,654	171,262	7,607	19,195	62,898	16,825
$200,000 under $500,000	1,375	423,394	312,253	13,994	37,775	14,823	20,813	1,097	337,279	258,387	4,888	31,730	26,176	18,068
$500,000 or more	202	197,447	96,380	20,373	19,289	[1]4,777	8,399	109	101,143	75,877	2,079	10,916	6,076	4,786
Receipts not reported	12,466	-	378	1,609	287	[1]13,105	1,313	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES														
Total	2,327,684	34,783,754	6,461,733	1,571,603	5,563,789	13,019,978	482,634	1,978,250	32,776,970	5,842,357	1,254,014	5,044,813	13,613,896	416,884
$1 under $1,000	392,497	197,432	25,480	37,283	4,807	[1]19,210	11,604	256,109	141,645	9,944	6,144	933	89,401	3,165
$1,000 under $2,500	406,370	678,589	79,465	55,630	16,368	238,561	12,672	337,963	567,879	54,926	25,070	7,820	314,827	7,422
$2,500 under $5,000	365,131	1,327,418	171,236	82,453	51,322	564,752	20,756	323,014	1,178,436	126,858	54,708	28,110	631,059	12,762
$5,000 under $10,000	356,565	2,543,386	350,304	144,937	154,970	1,100,228	37,438	324,436	2,317,890	288,685	105,897	117,967	1,170,328	30,459
$10,000 under $25,000	378,536	6,122,862	1,074,665	313,965	767,441	2,338,394	76,959	350,750	5,680,382	934,436	251,806	655,013	2,436,284	68,026
$25,000 under $50,000	230,968	8,253,775	1,329,341	363,009	1,293,679	3,404,638	108,586	221,020	7,906,125	1,216,236	316,181	1,195,170	3,460,466	97,276
$50,000 under $100,000	129,726	8,835,583	1,447,728	313,580	1,597,944	3,707,262	81,984	126,360	8,598,801	1,379,603	293,003	1,510,285	3,733,777	79,552
$100,000 under $200,000	34,043	4,464,400	1,147,889	161,183	1,064,403	1,346,403	90,926	32,297	4,221,395	1,057,424	127,949	980,824	1,375,216	82,138
$200,000 under $500,000	5,780	1,617,208	529,035	54,669	441,432	314,588	30,342	5,570	1,552,877	510,149	47,204	417,907	325,070	29,580
$500,000 or more	816	743,107	304,296	37,258	169,219	68,344	10,689	722	611,546	264,108	26,067	130,785	77,473	6,513
Receipts not reported	27,248	-	2,296	7,644	2,215	[1]43,990	691	-	-	-	-	-	-	-
Hotels, Rooming Houses, Camps, and Other Lodging Places														
Total	106,694	1,685,439	296,854	255,318	233,987	129,213	16,966	67,687	1,284,075	233,543	162,315	153,121	226,577	13,014
$1 under $1,000	11,006	6,176	711	3,707	591	[1]7,042	-	3,498	1,894	44	132	25	872	-
$1,000 under $2,500	18,649	32,214	2,774	9,306	625	[1]5,787	(2)	9,610	16,835	912	2,223	102	5,251	-
$2,500 under $5,000	19,492	72,125	6,690	15,294	3,037	914	13	13,389	49,314	3,968	7,341	1,032	11,825	13
$5,000 under $10,000	18,042	131,854	12,526	27,700	7,102	7,091	678	11,548	86,542	8,069	13,509	3,166	20,653	602
$10,000 under $25,000	20,390	332,700	47,329	58,917	31,565	28,771	2,231	15,032	251,450	33,058	35,830	20,353	54,190	1,196
$25,000 under $50,000	11,560	420,169	64,016	68,021	55,697	42,848	3,463	8,792	322,891	46,910	46,905	34,485	56,940	2,456
$50,000 under $100,000	4,743	322,388	59,937	40,641	53,269	42,171	2,060	4,285	289,998	56,698	36,104	45,510	46,007	1,970
$100,000 under $200,000	1,230	165,598	50,442	13,748	32,026	18,091	4,623	1,185	159,239	48,535	12,365	29,722	20,526	4,566
$200,000 under $500,000	348	92,223	31,027	7,973	15,069	7,003	2,022	324	85,475	28,374	6,870	13,354	8,599	1,952
$500,000 or more	64	109,992	21,397	9,566	34,997	[1]3,889	1,875	24	20,437	6,975	1,036	5,372	1,714	259
Receipts not reported	1,170	-	5	445	9	[1]958	-	-	-	-	-	-	-	-
Hotels, tourist courts, and motels														
Total	50,259	1,196,390	200,158	181,086	194,839	82,873	10,954	32,075	908,607	153,018	118,176	129,531	145,421	8,208
$1 under $1,000	2,527	1,772	103	1,468	111	[1]2,762	-	(2)	(2)	(2)	(2)	(2)	(2)	-
$1,000 under $2,500	5,582	9,663	922	3,725	174	[1]4,432	-	1,688	3,302	222	814	27	809	-
$2,500 under $5,000	6,029	22,997	1,443	5,267	885	[1]308	-	4,149	15,914	937	2,792	478	2,753	-
$5,000 under $10,000	8,648	62,964	3,394	15,995	4,167	[1]1,383	549	4,903	36,558	2,446	6,227	1,416	7,973	512
$10,000 under $25,000	14,086	231,494	26,387	43,434	23,534	15,546	1,349	10,012	170,048	15,704	25,322	15,384	36,052	636
$25,000 under $50,000	7,800	284,523	44,735	48,571	41,961	24,294	1,971	5,899	214,741	31,016	33,526	25,402	34,079	1,789
$50,000 under $100,000	3,941	269,284	47,045	34,625	47,001	36,698	1,893	3,751	255,773	45,963	32,383	43,152	39,066	1,814
$100,000 under $200,000	1,097	148,691	45,381	11,796	29,829	15,143	3,030	1,055	142,829	44,056	10,612	27,716	17,132	2,981
$200,000 under $500,000	213	55,010	8,351	6,456	12,171	4,259	287	190	48,701	5,698	5,461	10,559	5,789	217
$500,000 or more	64	109,992	21,397	9,566	34,997	[1]3,889	1,875	24	20,437	6,975	1,036	5,372	1,714	259
Receipts not reported	(2)	-	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-
Hotels														
Total	11,255	358,724	101,134	36,300	86,521	[1]223	6,189	6,858	214,013	67,654	15,143	41,541	26,414	3,640
$1 under $1,000	1,834	2,935	265	788	33	[1]1,355	-	-	-	-	-	-	-	-
$1,000 under $2,500														
$2,500 under $5,000	1,688	6,528	137	544	492	842	-	2,453	9,192	595	592	459	1,906	-
$5,000 under $10,000	1,239	8,005	786	1,466	1,013	[1]514	36							
$10,000 under $25,000	3,683	62,551	16,875	11,129	8,138	[1]3,992	1,178	2,305	40,163	11,602	2,560	4,182	7,812	577
$25,000 under $50,000	1,295	44,655	23,084	2,243	11,552	[1]681	1,683	797	26,058	12,375	1,109	3,751	3,184	1,521
$50,000 under $100,000	901	59,910	23,325	5,221	13,557	3,905	1,101	758	50,035	22,365	4,094	10,305	5,509	1,027
$100,000 under $200,000	469	65,736	17,478	4,623	18,016	4,687	337	451	63,311	16,322	4,133	17,090	5,720	311
$200,000 under $500,000	105	28,259	6,103	2,999	6,397	1,620	258	94	25,254	4,395	2,655	5,754	2,233	204
$500,000 or more	35	80,145	13,081	7,265	27,314	[1]4,688	1,596	-	-	-	-	-	-	-
Receipts not reported	(2)	-	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Hotels, Rooming Houses, Camps, and Other Lodging Places—Cont.														
Hotels, tourist courts, and motels--Continued														
Tourist courts and motels														
Total	39,004	837,666	99,024	144,786	108,318	83,096	4,765	25,217	694,594	85,364	103,033	87,990	119,007	4,568
$1 under $1,000	6,275	8,500	760	4,405	252	[1]5,839	-	1,494	2,679	218	790	52	466	-
$1,000 under $2,500														
$2,500 under $5,000	4,341	16,469	1,306	4,723	393	[1]1,150	-	2,661	10,266	800	2,294	173	1,778	-
$5,000 under $10,000	7,409	54,959	3,108	14,529	3,154	[1]869	513	4,536	33,941	1,993	6,160	1,262	7,389	512
$10,000 under $25,000	10,403	168,943	9,512	32,305	15,396	19,538	171	7,707	129,885	4,102	22,762	11,202	28,240	59
$25,000 under $50,000	6,505	239,868	21,651	46,328	30,409	24,975	288	5,102	188,683	18,641	32,417	21,651	30,895	268
$50,000 under $100,000	3,040	209,374	23,720	29,404	33,444	32,793	792	2,993	205,738	23,598	28,289	32,847	33,557	787
$100,000 under $200,000	628	82,955	28,403	7,173	11,813	10,456	2,693	604	79,518	27,734	6,479	10,626	11,412	2,670
$200,000 under $500,000	108	26,751	2,248	3,457	5,774	2,639	29	96	23,447	1,303	2,806	4,805	3,556	13
$500,000 or more	29	29,847	8,316	2,301	7,683	799	279	24	20,437	6,975	1,036	5,372	1,714	259
Receipts not reported	[2]	-	-	[2]	-	[2]	-	-	-	-	-	-	-	-
Other lodging places														
Total	56,435	489,049	96,696	74,232	39,148	46,340	6,012	35,612	375,468	80,525	44,139	23,590	81,156	4,806
$1 under $1,000	8,479	4,404	608	2,239	480	[1]4,280	-	3,094	1,590	43	129	-	818	-
$1,000 under $2,500	13,067	22,551	1,852	5,581	451	[1]1,355	[2]	7,922	13,533	690	1,409	75	4,442	-
$2,500 under $5,000	13,463	49,128	5,247	10,027	2,152	1,222	13	9,240	33,400	3,031	4,549	554	9,072	13
$5,000 under $10,000	9,394	68,890	8,632	11,705	2,935	8,474	129	6,645	49,984	5,623	7,282	1,750	12,680	90
$10,000 under $25,000	6,304	101,206	20,942	15,483	8,031	13,225	882	5,020	81,402	17,354	10,508	4,969	18,138	560
$25,000 under $50,000	3,760	135,646	19,281	19,450	13,736	18,554	1,492	2,893	108,150	15,894	13,379	9,083	22,861	667
$50,000 under $100,000	802	53,104	12,892	6,016	6,268	5,473	167	534	34,225	10,735	3,721	2,358	6,941	156
$100,000 under $200,000	133	16,907	4,561	1,952	2,197	2,948	1,593	130	16,410	4,479	1,753	2,006	3,394	1,585
$200,000 under $500,000	135	37,213	22,676	1,517	2,898	2,744	1,735	134	36,774	22,676	1,409	2,795	2,810	1,735
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	[2]	-	[2]	[2]	-	[2]	-	-	-	-	-	-	-	-
Personal Services														
Total	549,002	5,604,688	1,316,377	298,164	1,281,955	1,542,681	89,356	491,065	5,238,719	1,182,384	243,311	1,160,695	1,602,208	82,920
$1 under $1,000	66,822	36,993	5,663	4,477	542	7,795	1,568	47,785	29,254	2,762	1,377	170	17,434	893
$1,000 under $2,500	108,929	187,262	29,255	12,663	2,720	75,078	2,694	97,813	168,569	23,921	7,646	1,673	82,737	1,674
$2,500 under $5,000	116,375	428,421	54,910	19,728	15,119	203,820	3,481	109,825	404,716	49,719	14,366	10,715	211,645	2,653
$5,000 under $10,000	116,649	815,346	109,274	36,789	71,335	368,433	8,119	108,154	755,531	89,631	27,230	56,816	378,907	6,418
$10,000 under $25,000	90,724	1,431,778	298,674	83,471	336,742	386,554	18,905	82,279	1,291,258	251,113	63,816	290,047	400,941	17,251
$25,000 under $50,000	28,729	993,026	274,170	49,335	295,431	215,463	23,147	26,825	930,786	249,805	43,261	266,472	220,057	22,708
$50,000 under $100,000	14,067	949,045	267,460	51,046	295,748	182,020	16,847	13,802	931,855	264,684	47,465	290,035	184,013	16,833
$100,000 under $200,000	4,049	527,191	177,397	30,142	173,043	82,577	9,259	3,781	491,124	151,297	28,197	153,548	84,276	9,226
$200,000 under $500,000	787	223,608	93,837	9,571	87,203	20,364	4,954	787	223,608	93,837	9,571	87,203	20,364	4,954
$500,000 or more	14	12,018	5,615	382	4,016	1,834	310	14	12,018	5,615	382	4,016	1,834	310
Receipts not reported	1,857	-	122	560	56	[1]1,257	72	-	-	-	-	-	-	-
Laundries and dry cleaning														
Total	79,511	1,622,478	410,541	137,251	420,764	263,682	5,936	63,681	1,438,942	355,278	99,521	367,050	292,607	5,002
$1 under $1,000	2,695	1,330	219	609	104	[1]821	52	1,365	661	89	52	-	351	[2]
$1,000 under $2,500	5,890	10,505	1,320	2,760	708	[1]399	-	3,709	6,508	974	515	351	2,204	-
$2,500 under $5,000	9,809	38,437	4,566	5,142	1,817	6,505	56	7,747	30,914	4,373	1,918	1,156	9,823	56
$5,000 under $10,000	17,485	126,603	19,800	13,512	10,232	24,112	1,022	13,216	95,593	12,297	6,383	5,290	30,942	827
$10,000 under $25,000	26,791	431,266	82,057	45,591	65,455	82,513	2,254	22,643	365,002	67,564	31,230	49,761	90,615	1,730
$25,000 under $50,000	9,609	334,751	83,216	26,678	77,016	64,488	571	8,771	306,779	75,544	21,741	68,267	67,343	438
$50,000 under $100,000	4,431	301,671	79,854	21,851	99,625	51,337	884	4,197	286,262	77,157	18,463	95,132	53,079	884
$100,000 under $200,000	1,729	220,999	77,218	13,023	94,416	24,310	512	1,495	190,307	55,045	11,485	75,702	25,940	479
$200,000 under $500,000	532	151,452	59,256	7,628	68,801	11,745	424	532	151,452	59,256	7,628	68,801	11,745	424
$500,000 or more	6	5,464	2,979	106	2,590	565	161	6	5,464	2,979	106	2,590	565	161
Receipts not reported	[2]	-	[2]	[2]	-	[2]	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Personal Services—Continued														
Beauty and barber shops														
Total	337,592	2,563,727	473,691	77,511	683,691	887,387	18,190	313,207	2,437,259	419,912	70,008	623,583	902,070	16,583
$1 under $1,000	29,156	16,830	3,225	1,493	310	3,784	372	19,848	13,117	1,868	646	159	6,247	205
$1,000 under $2,500	73,584	126,946	19,798	6,137	1,208	54,354	1,440	68,675	118,874	17,507	5,455	764	56,191	1,120
$2,500 under $5,000	86,875	320,754	37,894	10,882	10,173	170,948	2,307	84,426	311,682	35,919	9,891	7,321	172,583	2,085
$5,000 under $10,000	82,578	568,442	62,519	16,750	55,126	298,529	2,816	79,790	549,762	56,065	15,761	48,105	300,687	2,474
$10,000 under $25,000	47,524	741,410	141,462	22,410	250,351	219,508	3,474	44,459	689,671	116,280	19,662	222,075	223,888	3,160
$25,000 under $50,000	12,235	415,268	109,496	10,018	189,451	82,769	4,580	11,202	381,857	93,055	9,145	169,307	84,419	4,352
$50,000 under $100,000	4,150	273,045	69,781	6,807	134,810	41,438	2,317	4,119	271,264	69,702	6,614	133,590	41,689	2,303
$100,000 under $200,000	635	81,918	25,108	2,462	32,636	13,903	636	635	81,918	25,108	2,462	32,636	13,903	636
$200,000 under $500,000	51	16,766	2,740	334	9,347	2,338	169	51	16,766	2,740	334	9,347	2,338	169
$500,000 or more	2	2,348	1,668	38	279	125	79	2	2,348	1,668	38	279	125	79
Receipts not reported	(2)	-	-	(2)	-	(2)	-	-	-	-	-	-	-	-
Beauty shops														
Total	211,301	1,706,598	383,898	59,036	507,521	446,724	14,753	189,574	1,586,677	330,958	51,749	450,446	459,987	13,186
$1 under $1,000	21,341	11,968	3,066	1,320	180	1,545	370	13,296	8,739	1,723	509	121	3,579	203
$1,000 under $2,500	52,068	89,099	17,424	5,153	865	33,122	1,351	47,957	82,283	15,334	4,507	471	34,377	1,071
$2,500 under $5,000	53,158	191,354	32,541	7,863	8,192	84,023	1,909	50,909	183,154	30,566	6,872	5,791	85,629	1,687
$5,000 under $10,000	39,030	268,156	48,788	10,704	36,519	100,038	2,599	36,542	251,816	42,931	9,719	30,768	101,949	2,257
$10,000 under $25,000	31,717	508,947	115,575	17,188	174,468	121,946	3,451	28,653	457,228	90,393	14,441	146,207	126,326	3,137
$25,000 under $50,000	9,043	306,960	80,456	7,627	139,257	54,882	1,905	8,011	273,587	64,015	6,759	119,119	56,510	1,677
$50,000 under $100,000	3,557	235,367	58,812	6,329	109,342	36,106	2,317	3,554	235,123	58,760	6,270	109,271	36,250	2,303
$100,000 under $200,000	606	78,674	22,883	2,374	30,438	13,489	636	606	78,674	22,883	2,374	30,438	13,489	636
$200,000 under $500,000	45	14,235	2,740	291	8,167	1,841	169	45	14,235	2,740	291	8,167	1,841	169
$500,000 or more	1	1,838	1,613	7	93	37	46	1	1,838	1,613	7	93	37	46
Receipts not reported	(2)	-	-	(2)	-	(2)	-	-	-	-	-	-	-	-
Barber shops														
Total	126,291	857,129	89,793	18,475	176,170	440,663	3,437	123,633	850,582	88,954	18,259	173,137	442,083	3,397
$1 under $1,000	7,815	4,862	159	173	130	2,239	(2)	6,552	4,378	145	137	38	2,668	(2)
$1,000 under $2,500	21,516	37,847	2,374	984	343	21,232	89	20,718	36,591	2,173	948	293	21,814	49
$2,500 under $5,000	33,717	129,400	5,353	3,019	1,981	86,925	398	33,517	128,528	5,353	3,019	1,530	86,954	398
$5,000 under $10,000	43,548	300,286	13,731	6,046	18,607	198,491	217	43,248	297,946	13,134	6,042	17,337	198,738	217
$10,000 under $25,000	15,807	232,463	25,887	5,222	75,883	97,562	23	15,806	232,443	25,887	5,221	75,868	97,562	23
$25,000 under $50,000	3,192	108,308	29,040	2,391	50,194	27,887	2,675	3,191	108,270	29,040	2,386	50,188	27,909	2,675
$50,000 under $100,000	593	37,678	10,969	478	25,468	5,332	-	565	36,141	10,942	344	24,319	5,439	-
$100,000 under $200,000	29	3,244	2,225	88	2,198	414	-	29	3,244	2,225	88	2,198	414	-
$200,000 under $500,000	6	2,531	-	43	1,180	497	-	6	2,531	-	43	1,180	497	-
$500,000 or more	1	510	55	31	186	88	33	1	510	55	31	186	88	33
Receipts not reported	(2)	-	-	-	-	(2)	-	-	-	-	-	-	-	-
Other personal services														
Total	131,899	1,418,483	432,145	83,402	177,500	391,612	65,230	114,177	1,362,518	407,194	73,782	170,062	407,531	61,335
$1 under $1,000	34,971	18,833	2,219	2,375	128	4,832	1,144	26,572	15,476	805	679	11	10,836	685
$1,000 under $2,500	29,455	49,811	8,137	3,766	804	21,123	1,254	25,429	43,187	5,440	1,676	558	24,342	554
$2,500 under $5,000	19,691	69,230	12,450	3,704	3,129	26,367	1,118	17,652	62,120	9,427	2,557	2,238	29,239	512
$5,000 under $10,000	16,586	120,301	26,955	6,527	5,977	45,792	4,281	15,148	110,176	21,269	5,086	3,421	47,278	3,117
$10,000 under $25,000	16,409	259,102	75,155	15,470	20,936	84,533	13,177	15,177	236,585	67,269	12,924	18,211	86,438	12,361
$25,000 under $50,000	6,885	243,007	81,458	12,639	28,964	68,206	17,996	6,852	242,150	81,206	12,375	28,898	68,295	17,918
$50,000 under $100,000	5,486	374,329	117,825	22,388	61,313	89,245	13,646	5,486	374,329	117,825	22,388	61,313	89,245	13,646
$100,000 under $200,000	1,685	224,274	75,071	14,657	45,991	44,364	8,111	1,651	218,899	71,144	14,250	45,210	44,433	8,111
$200,000 under $500,000	204	55,390	31,841	1,609	9,055	6,281	4,361	204	55,390	31,841	1,609	9,055	6,281	4,361
$500,000 or more	6	4,206	968	238	1,147	1,144	70	6	4,206	968	238	1,147	1,144	70
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES														
Business Services														
Total	287,557	3,179,836	867,817	166,655	495,258	921,610	48,009	241,995	2,954,937	793,789	133,418	425,508	989,475	41,147
$1 under $1,000	59,457	29,458	3,155	5,308	771	[1]1,010	462	40,873	21,455	1,055	719	196	14,879	18
$1,000 under $2,500	65,516	105,873	7,865	6,545	2,887	48,765	465	56,113	90,955	6,152	2,603	2,146	58,225	243
$2,500 under $5,000	46,125	165,798	18,131	10,333	5,795	73,655	1,861	41,214	148,693	12,510	7,593	3,887	81,051	497
$5,000 under $10,000	43,472	312,812	39,345	14,665	21,270	147,763	2,289	40,514	291,446	32,872	13,103	17,166	154,890	1,069
$10,000 under $25,000	38,790	600,590	91,959	25,610	58,667	267,442	4,234	36,653	566,463	77,898	22,762	48,640	273,670	3,106
$25,000 under $50,000	16,345	567,310	113,715	30,557	100,316	178,941	9,197	15,561	540,940	103,147	28,050	90,371	182,748	8,778
$50,000 under $100,000	8,266	585,325	208,681	29,391	121,054	124,359	6,946	7,491	533,132	191,651	25,374	93,469	127,071	6,866
$100,000 under $200,000	2,755	365,163	143,909	18,614	94,638	55,788	12,476	2,495	330,614	138,850	10,269	90,693	57,654	10,600
$200,000 under $500,000	870	240,768	125,365	4,015	61,211	25,955	8,665	831	226,548	114,581	3,712	51,427	26,785	8,665
$500,000 or more	252	206,739	115,073	20,359	28,045	11,943	1,305	250	204,691	115,073	19,233	27,513	12,502	1,305
Receipts not reported	5,709	-	619	1,258	604	[1]11,991	109	-	-	-	-	-	-	-
Advertising														
Total	17,207	497,257	263,162	12,751	48,158	87,386	2,800	14,643	491,365	261,669	11,859	47,663	90,218	2,740
$1 under $1,000	2,422	1,029	184	197	28	[1]923	[2]	1,229	583	104	16	27	276	[2]
$1,000 under $2,500	2,593	4,099	717	186	141	907	11	2,029	3,131	650	156	32	1,284	11
$2,500 under $5,000	2,905	10,257	675	681	65	4,886	16	2,758	9,713	373	668	45	5,201	[2]
$5,000 under $10,000	2,386	17,211	3,714	349	1,441	7,694	125	2,260	16,325	3,149	328	1,302	7,791	92
$10,000 under $25,000	2,737	43,876	9,585	868	392	18,642	602	2,669	42,669	9,573	834	392	18,664	602
$25,000 under $50,000	1,194	40,236	11,858	1,203	3,360	13,181	103	1,168	38,947	11,821	665	3,198	13,472	103
$50,000 under $100,000	1,401	108,985	55,104	6,423	15,083	16,328	1,344	1,394	108,541	54,768	6,423	15,039	16,363	1,344
$100,000 under $200,000	655	84,277	51,043	1,208	10,718	11,677	123	654	84,169	50,949	1,207	10,708	11,682	123
$200,000 under $500,000	377	105,482	68,295	583	10,897	10,321	271	377	105,482	68,295	583	10,897	10,321	271
$500,000 or more	105	81,805	61,987	979	6,023	5,164	191	105	81,805	61,987	979	6,023	5,164	191
Receipts not reported	[2]	-	-	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-
Services to buildings														
Total	50,654	391,853	99,575	14,277	96,418	139,739	2,229	46,229	377,685	91,885	13,145	90,467	142,661	2,227
$1 under $1,000	9,816	5,645	451	328	153	3,038	[2]	7,752	4,599	190	112	83	3,644	-
$1,000 under $2,500	13,959	22,563	1,276	847	904	15,057	20	12,927	21,081	1,016	359	814	15,574	20
$2,500 under $5,000	8,610	32,273	4,364	1,352	1,430	15,753	33	8,376	31,430	4,260	1,210	1,038	15,934	33
$5,000 under $10,000	7,954	57,127	8,677	2,966	5,614	26,961	138	7,520	54,155	7,148	2,746	4,833	27,689	138
$10,000 under $25,000	6,781	100,751	26,812	3,148	24,721	40,091	944	6,382	93,871	21,306	3,138	20,776	40,893	944
$25,000 under $50,000	2,101	74,216	18,561	3,406	22,470	20,087	316	2,072	73,271	18,531	3,357	21,797	20,087	316
$50,000 under $100,000	1,026	69,214	28,266	1,856	22,540	15,171	502	1,026	69,214	28,266	1,856	22,540	15,171	502
$100,000 under $200,000	167	24,092	10,631	313	14,157	3,107	274	167	24,092	10,631	313	14,157	3,107	274
$200,000 under $500,000	1	450	175	9	180	124	-	1	450	175	9	180	124	-
$500,000 or more	6	5,522	362	45	4,249	438	-	6	5,522	362	45	4,249	438	-
Receipts not reported	[2]	-	-	[2]	-	[2]	-	-	-	-	-	-	-	-
Consulting services														
Total	61,659	589,230	88,814	13,656	45,394	262,159	4,682	50,598	553,140	76,647	10,664	35,601	280,867	3,179
$1 under $1,000	12,018	6,277	861	878	158	[1]1,293	17	8,224	4,481	177	153	29	3,039	[2]
$1,000 under $2,500	13,748	22,354	1,257	1,198	366	9,694	36	11,413	18,651	600	299	213	12,592	[2]
$2,500 under $5,000	9,940	35,644	3,925	1,271	852	14,835	1,061	7,994	28,482	1,136	861	204	17,680	54
$5,000 under $10,000	9,274	68,474	5,326	2,045	3,218	40,485	83	8,784	64,641	4,512	1,924	1,244	42,005	-
$10,000 under $25,000	8,910	135,251	7,454	3,398	7,241	74,853	326	8,383	126,815	6,618	3,108	3,608	77,494	317
$25,000 under $50,000	4,288	143,666	19,332	2,911	12,164	67,495	909	3,962	133,185	13,262	2,551	9,237	69,369	563
$50,000 under $100,000	1,306	85,434	19,345	1,027	6,880	37,870	138	1,303	85,221	19,311	1,019	6,758	37,895	132
$100,000 under $200,000	440	59,072	20,048	580	7,390	14,453	2,019	437	58,606	19,894	577	7,250	14,509	2,019
$200,000 under $500,000	85	22,938	7,869	135	1,885	4,241	85	85	22,938	7,869	135	1,885	4,241	85
$500,000 or more	13	10,120	3,268	37	5,173	2,043	-	13	10,120	3,268	37	5,173	2,043	-
Receipts not reported	1,637	-	129	176	67	[1]2,517	[2]	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES--Continued														
Business Services—Continued														
Other business services														
Total	158,037	1,701,496	416,266	125,971	305,288	432,326	38,298	130,525	1,532,747	363,588	97,750	251,777	475,729	33,001
$1 under $1,000	35,201	16,507	1,659	3,905	432	[1]1,832	435	23,668	11,792	584	438	57	7,920	11
$1,000 under $2,500	35,216	56,857	4,615	4,314	1,476	23,107	398	29,744	48,092	3,886	1,789	1,087	28,775	209
$2,500 under $5,000	24,670	87,624	9,167	7,029	3,448	38,181	751	22,086	79,068	6,741	4,854	2,600	42,236	408
$5,000 under $10,000	23,858	170,000	21,628	9,305	10,997	72,623	1,943	21,950	156,325	18,063	8,105	9,787	77,405	839
$10,000 under $25,000	20,362	320,712	48,108	18,196	26,313	133,856	2,362	19,219	303,108	40,401	15,682	23,864	136,619	1,243
$25,000 under $50,000	8,762	309,192	63,964	23,037	62,322	78,178	7,869	8,359	295,537	59,533	21,477	56,139	79,820	7,796
$50,000 under $100,000	4,533	321,692	105,966	20,085	76,551	54,990	4,962	3,768	270,156	89,306	16,076	49,132	57,642	4,888
$100,000 under $200,000	1,493	197,722	62,187	16,513	62,373	26,551	10,060	1,237	163,747	57,376	8,172	58,578	28,356	8,184
$200,000 under $500,000	407	111,898	49,026	3,288	48,249	11,269	8,309	368	97,678	38,242	2,985	38,465	12,099	8,309
$500,000 or more	128	109,292	49,456	19,298	12,600	4,298	1,114	126	107,244	49,456	18,172	12,068	4,857	1,114
Receipts not reported	3,407	-	490	1,001	527	[1]8,895	95	-	-	-	-	-	-	-
Automobile Parking, Repair, and Services														
Total	144,816	3,087,874	1,526,255	128,125	554,244	486,714	127,064	121,269	2,823,523	1,390,689	97,630	499,515	521,062	109,225
$1 under $1,000	12,000	6,800	1,983	1,561	156	[1]1,175	741	5,796	4,141	871	228	[2]	2,084	[2]
$1,000 under $2,500	17,780	29,738	7,168	3,670	771	7,686	1,565	13,770	23,216	5,132	1,735	141	10,090	1,273
$2,500 under $5,000	20,561	74,201	24,668	5,079	4,785	18,546	3,106	15,843	57,612	16,579	2,841	1,716	23,609	558
$5,000 under $10,000	24,150	177,850	58,426	11,651	6,801	55,302	4,511	21,535	160,044	50,430	8,323	3,804	60,369	3,782
$10,000 under $25,000	37,339	607,397	258,643	24,341	52,845	146,357	21,384	34,426	556,682	230,534	19,764	42,870	152,663	18,947
$25,000 under $50,000	17,195	626,280	301,924	21,932	127,572	105,309	22,548	15,887	575,661	268,111	20,007	116,822	110,863	18,119
$50,000 under $100,000	9,430	651,370	338,937	20,380	137,555	86,133	29,761	8,760	606,671	314,577	19,295	125,314	87,494	28,515
$100,000 under $200,000	4,901	655,206	356,401	28,636	172,724	49,330	29,760	4,436	599,230	340,838	15,209	160,134	53,294	26,864
$200,000 under $500,000	782	209,495	141,203	8,717	46,182	19,202	10,686	782	209,495	141,203	8,717	46,182	19,202	10,686
$500,000 or more	69	49,537	36,902	2,005	4,853	1,201	3,002	34	30,771	22,414	1,511	2,527	1,394	474
Receipts not reported	[2]	-	-	[2]	-	[2]	-	-	-	-	-	-	-	-
Automobile parking														
Total	4,474	72,733	16,444	1,001	11,916	14,290	2,558	4,032	51,470	1,441	814	7,877	15,311	30
$1 under $1,000	[2]	[2]	-	-	-	[2]	-	[2]	[2]	-	-	-	[2]	-
$1,000 under $2,500														
$2,500 under $5,000	2,392	10,688	151	179	872	3,700	-	2,058	9,521	102	149	191	4,139	-
$5,000 under $10,000														
$10,000 under $25,000	1,147	17,881	388	558	3,355	4,719	-	1,087	16,663	[2]	490	2,689	4,963	-
$25,000 under $50,000	644	18,455	371	54	2,531	5,081	-	637	18,203	371	35	2,363	5,191	-
$50,000 under $100,000	40	2,872	755	33	924	166	30	34	2,469	673	11	773	304	30
$100,000 under $200,000	4	603	58	26	108	65	-	3	432	58	[2]	61	80	-
$200,000 under $500,000	13	3,462	233	39	1,726	281	-	13	3,462	233	39	1,726	281	-
$500,000 or more	35	18,583	14,488	112	2,400	89	2,528	1	531	-	81	74	164	-
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Automobile repair shops														
Total	118,641	2,683,448	1,467,103	69,344	485,054	427,493	123,369	102,744	2,506,357	1,356,638	62,701	444,290	447,205	108,457
$1 under $1,000	9,078	5,215	1,813	972	135	[1]717	626	4,819	3,541	865	133	[2]	1,741	[2]
$1,000 under $2,500	13,470	22,691	6,905	1,477	171	7,260	1,558	11,074	18,728	4,978	875	50	8,423	1,273
$2,500 under $5,000	16,184	58,457	23,891	2,293	3,650	16,204	3,106	12,832	46,873	16,153	1,676	1,587	18,510	558
$5,000 under $10,000	18,918	138,272	54,570	5,544	3,412	45,925	4,251	17,588	129,501	47,898	5,126	2,168	48,345	3,544
$10,000 under $25,000	31,963	524,276	251,379	16,074	42,765	125,761	21,336	29,830	486,733	226,544	14,183	36,202	129,930	18,905
$25,000 under $50,000	14,916	546,752	297,790	14,314	107,704	91,983	22,398	13,754	501,107	265,913	13,430	98,178	95,696	18,073
$50,000 under $100,000	8,715	597,524	327,826	13,074	130,108	78,754	29,481	8,054	553,475	303,612	12,101	118,030	79,918	28,239
$100,000 under $200,000	4,304	585,218	349,324	11,518	155,118	48,678	29,494	4,104	561,356	337,070	11,223	146,099	49,931	26,739
$200,000 under $500,000	663	179,644	131,899	3,872	40,192	13,796	10,645	663	179,644	131,899	3,872	40,192	13,796	10,645
$500,000 or more	26	25,399	21,706	82	1,779	915	474	26	25,399	21,706	82	1,779	915	474
Receipts not reported	[2]	-	-	[2]	-	[2]	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Automobile Parking, Repair, and Services—Continued														
Other automobile services, except repair														
Total	21,701	331,693	42,708	57,780	57,274	44,931	1,137	14,493	265,696	32,610	34,115	47,348	58,546	738
$1 under $1,000	2,723	1,396	170	589	21	[1]647	115	(2)	(2)	(2)	(2)	-	(2)	-
$1,000 under $2,500	3,515	5,743	259	2,170	157	118	(2)	2,134	3,690	150	854	91	1,083	-
$2,500 under $5,000	3,582	12,776	630	2,749	1,034	1,221	-	2,250	7,931	328	1,133	77	3,878	-
$5,000 under $10,000	4,430	33,162	3,856	5,988	3,061	7,106	260	3,212	24,628	2,532	3,086	1,497	9,690	238
$10,000 under $25,000	4,229	65,240	6,876	7,709	6,705	15,877	48	3,509	53,286	3,986	5,091	3,979	17,770	42
$25,000 under $50,000	1,635	61,073	3,763	7,564	17,337	8,245	150	1,496	56,351	1,827	6,542	16,281	9,976	46
$50,000 under $100,000	675	50,974	10,356	7,273	6,523	7,213	250	672	50,727	10,292	7,183	6,511	7,272	246
$100,000 under $200,000	593	69,385	7,019	17,092	17,498	587	266	329	37,442	3,710	3,977	13,974	3,283	125
$200,000 under $500,000	106	26,389	9,071	4,806	4,264	5,125	41	106	26,389	9,071	4,806	4,264	5,125	41
$500,000 or more	8	5,555	708	1,811	674	197	-	7	4,841	708	1,348	674	315	-
Receipts not reported	(2)	-	-	(2)	-	(2)	-	-	-	-	-	-	-	-
Repair Services, Except Automobile														
Total	177,900	1,701,792	726,753	64,364	236,800	432,007	118,654	146,386	1,598,752	663,483	51,892	223,454	458,230	106,531
$1 under $1,000	40,537	20,833	6,449	3,824	219	[1]283	4,125	24,420	13,767	3,044	587	23	7,106	1,929
$1,000 under $2,500	30,471	49,963	14,955	4,021	1,023	13,253	5,832	25,019	41,203	9,813	1,992	539	17,670	3,565
$2,500 under $5,000	29,805	109,315	38,418	6,198	2,519	33,530	10,521	25,647	94,550	27,571	4,414	1,559	38,295	7,942
$5,000 under $10,000	30,645	224,201	76,154	10,414	4,890	83,393	17,360	27,950	206,387	62,878	9,308	3,540	86,189	15,367
$10,000 under $25,000	27,577	423,567	150,016	12,950	34,591	150,993	20,855	26,417	407,259	138,253	12,516	32,031	153,519	19,522
$25,000 under $50,000	11,869	391,427	186,679	14,579	69,798	83,880	34,038	11,663	385,611	181,115	14,384	67,145	84,424	32,861
$50,000 under $100,000	4,369	287,537	151,398	8,143	68,196	45,757	16,968	3,902	255,026	138,125	4,767	63,056	48,386	16,444
$100,000 under $200,000	1,258	153,456	76,227	3,436	42,076	18,066	6,502	1,258	153,456	76,227	3,436	42,076	18,066	6,502
$200,000 under $500,000	98	33,531	21,730	376	10,845	3,580	1,418	98	33,531	21,730	376	10,845	3,580	1,418
$500,000 or more	12	7,962	4,727	112	2,640	995	981	12	7,962	4,727	112	2,640	995	981
Receipts not reported	1,259	-	-	311	3	[1]1,157	54	-	-	-	-	-	-	-
Amusement and Recreation Services														
Total	145,961	1,444,889	332,567	110,375	213,217	140,134	39,291	96,453	1,145,421	264,567	58,260	146,651	309,803	32,968
$1 under $1,000	37,450	17,165	1,536	5,998	863	[1]18,987	51	20,796	10,228	299	645	163	5,410	-
$1,000 under $2,500	30,600	51,039	5,824	5,938	3,455	[1]3,024	592	19,794	33,032	2,476	1,815	1,077	16,590	95
$2,500 under $5,000	19,422	68,496	7,781	5,761	6,807	9,283	153	14,419	51,174	2,643	3,077	2,704	23,084	(2)
$5,000 under $10,000	22,198	160,405	21,754	10,650	12,119	34,068	2,032	17,618	126,941	16,207	4,755	7,839	53,515	1,837
$10,000 under $25,000	18,284	287,995	63,304	18,853	39,584	35,521	2,429	13,778	222,879	49,500	12,030	22,279	69,062	1,981
$25,000 under $50,000	7,490	264,626	58,527	24,562	39,474	23,372	6,738	5,492	192,031	44,568	13,244	23,939	43,850	5,280
$50,000 under $100,000	3,254	228,951	56,403	15,276	41,935	33,085	5,427	3,048	214,633	53,890	12,586	38,460	42,588	5,144
$100,000 under $200,000	1,273	175,423	71,162	10,359	25,610	19,519	20,666	1,121	154,346	62,619	5,856	21,014	26,555	18,203
$200,000 under $500,000	448	130,414	20,507	8,091	33,712	11,241	1,005	325	94,928	16,753	3,241	24,092	17,987	325
$500,000 or more	73	60,375	25,292	1,970	8,448	9,407	130	62	45,229	15,612	1,011	5,084	11,162	99
Receipts not reported	5,469	-	477	2,917	1,210	[1]13,351	68	-	-	-	-	-	-	-
Medical and Health Services														
Total	404,442	12,129,656	846,913	366,823	1,570,453	6,687,221	14,706	383,616	12,021,824	819,234	351,207	1,535,964	6,724,393	14,033
$1 under $1,000	31,732	17,779	1,036	3,455	472	[1]855	38	23,127	14,007	357	85	48	10,662	(2)
$1,000 under $2,500	37,070	63,114	2,168	1,937	1,224	35,748	175	32,831	56,539	1,193	645	334	41,992	70
$2,500 under $5,000	45,307	166,358	5,177	5,860	3,136	108,819	39	42,022	155,013	3,476	3,978	1,220	114,282	39
$5,000 under $10,000	44,436	310,119	10,700	12,074	7,680	197,500	73	43,049	300,695	9,885	10,756	5,634	201,014	59
$10,000 under $25,000	66,169	1,156,151	99,753	46,503	91,225	608,068	5,039	64,756	1,131,108	92,268	44,253	83,557	611,858	4,878
$25,000 under $50,000	94,489	3,486,939	261,034	114,920	382,763	1,956,842	3,026	94,202	3,478,599	258,355	113,812	380,848	1,958,604	2,830
$50,000 under $100,000	68,757	4,657,258	247,399	124,960	617,950	2,702,187	2,837	68,554	4,640,220	242,974	124,017	611,851	2,702,457	2,683
$100,000 under $200,000	13,659	1,758,547	143,807	43,076	317,660	915,024	3,022	13,535	1,740,637	136,010	41,367	308,468	916,749	3,022
$200,000 under $500,000	1,423	396,510	45,609	11,744	104,235	144,639	306	1,410	391,469	44,492	10,676	102,607	145,481	294
$500,000 or more	132	116,881	30,224	1,693	44,096	21,278	151	130	113,537	30,224	1,618	42,397	21,294	151
Receipts not reported	1,268	-	(2)	601	12	[1]2,029	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Medical and Health Services—Continued														
Offices of physicians and surgeons														
Total	153,203	6,791,024	195,396	187,857	770,974	4,168,388	1,792	145,126	6,768,852	194,263	183,110	764,938	4,183,514	1,790
$1 under $1,000	5,962	2,969	264	1,111	110	[1]2,836	-	2,775	1,574	89	13	10	1,123	-
$1,000 under $2,500	5,510	9,085	697	906	772	732	(2)	3,758	6,447	84	183	25	3,683	(2)
$2,500 under $5,000	5,497	20,202	879	1,413	1,602	5,055	20	4,146	15,765	736	899	602	7,502	20
$5,000 under $10,000	9,969	76,166	1,326	4,444	4,690	36,655	(2)	9,218	70,408	1,239	3,828	3,041	39,279	(2)
$10,000 under $25,000	25,666	444,988	11,538	18,845	33,036	256,739	172	25,348	440,323	11,430	18,119	31,898	258,140	171
$25,000 under $50,000	45,563	1,709,864	42,103	53,908	157,273	1,088,414	494	45,549	1,709,393	42,102	53,777	157,159	1,088,544	494
$50,000 under $100,000	43,874	3,007,966	68,602	75,731	330,449	1,932,107	337	43,870	3,007,678	68,602	75,727	330,389	1,932,304	337
$100,000 under $200,000	9,471	1,214,670	41,729	26,373	169,243	724,947	706	9,465	1,213,801	41,729	26,355	168,534	724,975	706
$200,000 under $500,000	943	251,198	21,112	4,244	53,392	114,026	35	938	249,547	21,112	3,668	52,885	114,070	35
$500,000 or more	59	53,916	7,140	541	20,395	13,894	22	59	53,916	7,140	541	20,395	13,894	22
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-
Offices of dentists and dental surgeons														
Total	82,182	3,195,004	282,027	96,825	434,936	1,627,611	496	80,491	3,191,096	281,215	95,939	434,230	1,629,824	479
$1 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	-
$1,000 under $2,500	1,343	2,539	236	180	75	[1]195	-	1,011	1,876	79	43	52	845	-
$2,500 under $5,000	1,789	7,089	1,087	530	593	1,508	11	1,453	5,612	695	227	264	1,796	11
$5,000 under $10,000	3,385	25,406	1,879	783	946	12,214	-	3,220	24,319	1,821	702	805	12,475	-
$10,000 under $25,000	18,864	342,502	33,924	11,505	26,375	183,275	84	18,857	342,407	33,911	11,493	26,358	183,292	84
$25,000 under $50,000	35,189	1,290,240	121,674	42,431	161,076	663,341	280	35,189	1,290,240	121,674	42,431	161,076	663,341	280
$50,000 under $100,000	17,991	1,183,421	89,553	33,314	176,333	614,226	76	17,991	1,183,421	89,553	33,314	176,333	614,226	76
$100,000 under $200,000	2,297	288,449	27,952	6,837	52,501	137,350	(2)	2,296	288,283	27,790	6,836	52,349	137,404	(2)
$200,000 under $500,000	141	38,792	2,987	741	9,431	14,510	23	141	38,792	2,987	741	9,431	14,510	23
$500,000 or more	18	15,941	2,633	152	7,562	1,865	3	18	15,941	2,633	152	7,562	1,865	3
Receipts not reported	(2)	-	-	(2)	-	(2)	-	-	-	-	-	-	-	-
Offices of osteopathic physicians														
Total	7,037	248,689	17,593	9,800	26,360	136,327	57	6,984	248,531	17,562	9,739	26,314	136,680	57
$1 under $1,000	(2)	(2)	-	(2)	-	(2)	-	(2)	(2)	-	(2)	-	(2)	-
$1,000 under $2,500														
$2,500 under $5,000	902	4,802	155	282	158	1,787	-	851	4,645	124	223	112	2,131	-
$5,000 under $10,000														
$10,000 under $25,000	2,189	38,404	1,635	1,809	2,377	22,938	-	2,189	38,404	1,635	1,809	2,377	22,938	-
$25,000 under $50,000	2,375	89,021	7,886	4,150	8,997	48,964	-	2,375	89,021	7,886	4,150	8,997	48,964	-
$50,000 under $100,000	1,286	86,238	6,144	2,796	10,544	46,686	26	1,286	86,238	6,144	2,796	10,544	46,686	26
$100,000 under $200,000	206	25,450	1,332	680	3,455	13,637	13	206	25,450	1,332	680	3,455	13,637	13
$200,000 under $500,000	13	3,812	441	71	480	1,954	18	13	3,812	441	71	480	1,954	18
$500,000 or more	1	931	-	9	349	342	-	1	931	-	9	349	342	-
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hospitals, sanatoria, and convalescent and rest homes														
Total	13,256	561,288	129,571	33,322	206,213	67,961	696	10,827	495,365	108,318	26,826	181,972	76,100	334
$1 under $1,000	204	122	40	134	-	[1]204	-	(2)	(2)	-	-	-	(2)	-
$1,000 under $2,500	409	816	313	129	84	[1]363	-	199	439	304	20	(2)	70	-
$2,500 under $5,000	2,524	9,332	1,463	1,262	433	1,638	-	2,062	7,865	880	674	163	2,757	-
$5,000 under $10,000	1,432	8,950	1,620	1,141	187	2,458	-	1,198	7,661	1,117	777	174	2,716	-
$10,000 under $25,000	2,840	54,139	12,899	4,120	11,672	5,727	148	2,086	38,135	8,529	2,921	6,626	7,792	148
$25,000 under $50,000	2,410	78,913	25,720	4,487	22,409	9,333	206	2,171	72,158	23,042	3,587	20,674	10,921	10
$50,000 under $100,000	2,161	155,788	29,841	7,602	66,244	17,385	227	1,962	139,038	25,416	6,663	60,205	17,458	73
$100,000 under $200,000	946	128,931	25,499	7,072	55,163	17,972	-	829	112,056	17,864	5,382	46,832	19,615	-
$200,000 under $500,000	290	92,462	18,380	6,528	37,505	11,446	51	283	89,520	17,370	6,037	36,472	12,171	39
$500,000 or more	34	31,835	13,796	840	12,516	2,583	64	32	28,491	13,796	765	10,817	2,599	64
Receipts not reported	(2)	-	-	(2)	-	(2)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Medical and Health Services—Continued														
Other medical services														
Total	148,764	1,333,651	222,326	39,019	131,970	686,934	11,665	140,188	1,317,980	217,876	35,593	129,510	698,275	11,373
$1 under $1,000	24,590	14,032	630	2,107	318	2,368	21	19,969	12,196	196	71	38	9,440	(2)
$1,000 under $2,500	29,691	50,521	881	704	293	35,552	173	27,771	47,653	693	399	248	37,356	69
$2,500 under $5,000	35,079	128,102	1,724	2,540	462	100,101	(2)	33,969	124,266	1,164	2,104	191	101,382	(2)
$5,000 under $10,000	29,283	196,581	5,785	5,557	1,745	144,925	69	29,046	195,291	5,618	5,300	1,502	145,296	55
$10,000 under $25,000	16,610	276,118	39,757	10,224	17,765	139,389	4,635	16,276	271,839	36,763	9,911	16,298	139,696	4,475
$25,000 under $50,000	8,952	318,901	63,651	9,944	33,008	146,790	2,046	8,918	317,787	63,651	9,867	32,942	146,834	2,046
$50,000 under $100,000	3,445	223,845	53,259	5,517	34,380	91,783	2,171	3,445	223,845	53,259	5,517	34,380	91,783	2,171
$100,000 under $200,000	739	101,047	47,295	2,114	37,298	21,118	2,301	739	101,047	47,295	2,114	37,298	21,118	2,301
$200,000 under $500,000	36	10,246	2,689	160	3,427	2,703	179	35	9,798	2,582	159	3,339	2,776	179
$500,000 or more	20	14,258	6,655	151	3,274	2,594	62	20	14,258	6,655	151	3,274	2,594	62
Receipts not reported	(2)	-	-	(2)	-	(2)	-	-	-	-	-	-	-	-
Legal Services														
Total	131,895	2,648,521	87,804	64,395	323,754	1,430,996	54	117,551	2,613,961	86,294	58,419	311,772	1,454,382	54
$1 under $1,000	13,580	5,579	307	1,379	248	[1]3,744	-	6,838	3,175	80	145	29	1,820	-
$1,000 under $2,500	13,449	23,418	469	2,108	978	6,194	(2)	10,565	18,767	265	960	317	9,762	(2)
$2,500 under $5,000	13,215	48,253	3,120	2,922	4,989	18,812	-	10,886	40,614	2,288	1,825	1,442	22,521	-
$5,000 under $10,000	16,597	125,402	1,745	5,508	8,994	63,847	-	16,079	121,596	1,546	4,857	7,809	65,698	-
$10,000 under $25,000	38,273	624,537	15,108	18,301	56,090	366,979	45	37,888	617,923	15,070	17,712	53,618	368,453	45
$25,000 under $50,000	24,760	856,126	21,044	19,461	95,704	508,600	(2)	24,578	849,755	21,044	18,512	93,074	512,670	(2)
$50,000 under $100,000	8,481	569,805	20,891	9,503	80,545	315,859	-	8,470	569,144	20,891	9,442	80,327	316,202	-
$100,000 under $200,000	1,750	223,204	12,524	3,397	43,707	109,830	-	1,747	222,702	12,524	3,391	43,339	110,096	-
$200,000 under $500,000	442	116,826	9,575	1,416	27,628	38,995	-	437	115,542	9,575	1,410	27,325	39,171	-
$500,000 or more	64	55,371	3,011	168	4,786	7,333	-	63	54,743	3,011	165	4,492	7,989	-
Receipts not reported	1,284	-	10	232	85	[1]1,709	-	-	-	-	-	-	-	-
Educational, Engineering, and Architectural Services														
Total	153,304	1,618,039	271,980	53,591	402,270	519,902	9,675	132,556	1,523,808	257,808	45,843	364,379	544,347	6,544
$1 under $1,000	43,549	22,566	1,348	3,053	265	6,742	488	34,103	18,816	668	1,164	145	12,511	77
$1,000 under $2,500	37,076	61,148	4,807	4,345	1,250	27,921	78	32,657	54,531	2,668	2,724	710	33,354	10
$2,500 under $5,000	24,644	86,991	6,364	4,488	3,407	45,149	571	22,401	78,705	3,975	3,845	2,508	47,884	123
$5,000 under $10,000	16,368	112,349	7,908	6,900	9,057	55,133	570	15,193	104,502	7,410	6,235	6,940	56,694	570
$10,000 under $25,000	14,674	242,335	21,447	9,202	37,812	108,843	66	14,159	233,421	21,217	9,009	35,936	109,901	62
$25,000 under $50,000	8,106	288,328	30,595	8,821	57,982	113,996	4,574	7,833	278,841	25,576	8,140	56,850	114,704	2,516
$50,000 under $100,000	3,924	281,670	60,670	7,278	85,537	72,372	1,059	3,829	274,958	60,415	7,001	81,837	74,024	1,018
$100,000 under $200,000	2,010	276,579	48,028	5,660	125,810	51,604	241	1,784	236,510	48,028	4,520	98,908	52,805	241
$200,000 under $500,000	486	147,301	37,684	2,392	49,817	30,936	433	481	146,148	37,106	2,392	49,463	30,953	433
$500,000 or more	118	98,772	52,311	813	31,216	11,171	1,494	116	97,376	50,745	813	31,082	11,517	1,494
Receipts not reported	2,349	-	818	639	117	[1]3,965	101	-	-	-	-	-	-	-
Accounting, Auditing, and Bookkeeping Services														
Total	121,188	976,791	38,691	36,687	202,282	456,487	290	108,062	933,366	38,043	32,872	180,296	463,861	289
$1 under $1,000	41,132	19,032	223	1,821	305	7,937	(2)	32,276	15,756	206	813	58	10,526	(2)
$1,000 under $2,500	27,530	43,682	844	2,606	681	24,035	(2)	25,469	40,523	582	1,738	489	25,552	(2)
$2,500 under $5,000	15,128	52,973	1,115	3,771	1,127	28,708	201	13,970	49,287	1,032	3,120	999	29,360	201
$5,000 under $10,000	11,637	85,893	1,719	4,919	4,600	49,893	(2)	11,535	85,130	1,719	4,767	4,380	50,002	(2)
$10,000 under $25,000	14,381	230,798	6,904	8,679	21,662	136,818	71	14,146	226,201	6,904	8,500	20,289	137,061	71
$25,000 under $50,000	7,296	251,283	4,079	8,211	60,686	119,579	-	7,062	242,873	4,079	7,273	56,996	119,637	-
$50,000 under $100,000	3,368	230,176	21,458	5,101	85,556	70,667	-	3,158	211,433	21,204	5,095	69,953	72,615	-
$100,000 under $200,000	420	53,086	1,293	1,493	22,286	16,989	-	419	52,973	1,293	1,491	22,213	17,002	-
$200,000 under $500,000	23	6,737	655	58	3,716	1,612	-	23	6,737	655	58	3,716	1,612	-
$500,000 or more	5	3,131	401	21	1,663	493	1	4	2.453	369	17	1,203	494	-
Receipts not reported	(2)	-	-	(2)	-	(2)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.3—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Other Services														
Total	104,921	706,235	149,724	27,114	49,580	273,005	18,582	71,601	638,590	112,535	18,862	42,459	319,563	10,168
$1 under $1,000	35,232	15,051	3,069	2,700	375	[1]8,588	4,130	16,597	9,152	558	249	71	6,097	233
$1,000 under $2,500	19,300	31,138	3,336	2,491	754	8,692	1,253	14,322	23,709	1,812	989	292	13,604	475
$2,500 under $5,000	15,057	54,487	4,862	3,019	601	23,516	810	13,398	48,758	3,097	2,308	328	27,503	732
$5,000 under $10,000	12,371	87,155	10,753	3,667	1,122	37,805	1,799	11,261	79,076	8,038	3,054	873	42,397	748
$10,000 under $25,000	11,935	185,014	21,528	7,138	6,658	102,048	1,700	11,216	175,738	18,621	5,614	5,393	104,966	967
$25,000 under $50,000	3,129	108,261	13,558	2,610	8,256	55,808	1,854	3,125	108,137	13,526	2,593	8,168	55,969	1,727
$50,000 under $100,000	1,067	72,058	14,494	1,861	10,599	32,652	79	1,061	71,731	14,494	1,857	10,473	32,920	79
$100,000 under $200,000	738	110,947	66,699	2,622	14,823	9,585	4,377	536	80,564	41,203	1,848	10,709	18,193	2,914
$200,000 under $500,000	73	19,795	1,843	316	1,814	11,061	853	72	19,396	1,843	181	1,693	11,336	853
$500,000 or more	13	22,329	9,343	169	4,459	6,578	1,440	13	22,329	9,343	169	4,459	6,578	1,440
Receipts not reported	6,006	-	239	521	119	[1]6,152	287	-	-	-	-	-	-	-
NATURE OF BUSINESS NOT ALLOCABLE														
Total	40.075	280,472	118,475	12,701	19,024	59,338	9,565	29,501	247,130	97,796	9,318	13.864	76,326	6,150
$1 under $1,000	12,495	5,073	816	1,265	183	[1]972	444	7,996	3,321	193	36	([2])	2,366	90
$1,000 under $2,500	8,860	14,016	1,808	805	453	6,721	410	7,765	12,427	927	241	375	7,468	303
$2,500 under $5,000	6,768	24,140	5,062	1,525	1,107	5,870	281	5,410	18,945	2,869	925	310	9,378	281
$5,000 under $10,000	4,387	31,134	5,321	1,184	2,832	14,012	1,641	3,784	26,602	2,816	953	2,480	15,115	84
$10,000 under $25,000	3,435	57,024	17,845	3,281	3,679	18,006	3,095	2,630	40,372	4,910	2,998	1,712	18,633	1,875
$25,000 under $50,000	963	33,516	16,473	2,035	789	7,297	857	957	33,253	16,199	2,034	789	7,353	857
$50,000 under $100,000	654	51,050	29,424	818	6,711	7,545	1,354	623	48,542	28,370	754	5,167	8,604	1,176
$100,000 under $200,000	222	29,138	15,704	306	1,471	4,343	1,100	222	29,138	15,704	306	1,471	4,343	1,100
$200,000 under $500,000	113	31,859	25,836	505	1,668	2,409	384	112	31,605	25,808	504	1,556	2,413	384
$500,000 or more	3	3,521	186	693	67	610	-	2	2,924	-	568	-	654	-
Receipts not reported	2,174	-	-	284	63	[1]6,503	-	-	-	-	-	-	-	-

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Industry and size of gross profit	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	All industries					Agriculture, forestry, and fisheries									
						Total					Farms				
											Total				
Gross profit, total	8,485,370	209,215,299	118,164,882	91,050,468	32,065,932	2,714,150	33,977,482	18,507,116	15,470,388	5,033,259	2,558,417	31,854,069	17,779,233	14,074,861	4,599,624
$1 under $2,500	3,289,948	8,618,746	5,264,538	3,354,236	352,523	1,336,467	3,432,483	2,154,931	1,277,573	[1]60,496	1,267,657	3,291,787	2,080,846	1,210,962	[1]57,502
$2,500 under $5,000	1,333,465	11,005,118	6,147,033	4,858,107	1,837,819	449,440	3,702,941	2,077,537	1,625,410	493,527	425,763	3,581,838	2,040,450	1,541,395	461,278
$5,000 under $10,000	1,476,092	24,386,002	13,801,102	10,584,902	4,454,084	466,660	7,040,455	3,691,239	3,349,215	1,213,341	436,989	6,785,844	3,645,500	3,140,344	1,120,703
$10,000 under $25,000	1,497,545	57,027,610	33,620,613	23,407,005	9,394,181	378,233	11,629,562	6,021,058	5,608,503	2,214,650	358,846	11,153,887	5,850,623	5,303,262	2,100,630
$25,000 under $50,000	577,257	45,566,716	25,488,495	20,078,244	7,641,384	66,753	5,069,678	2,841,306	2,228,374	816,052	56,877	4,453,648	2,574,508	1,879,142	705,137
$50,000 under $100,000	237,781	34,063,665	18,028,755	16,034,915	5,742,709	13,462	1,865,170	982,980	882,188	268,559	10,038	1,531,510	879,940	651,569	210,011
$100,000 or more	73,279	28,547,442	15,814,346	12,733,096	2,643,232	3,136	1,237,193	738,065	499,126	87,626	2,248	1,055,555	707,366	348,188	59,367
No gross profit	640,715	2,156,851	2,774,028	617,178	[1]1,658,349	481,451	1,293,948	1,784,095	490,153	[1]1,263,043	471,648	1,281,695	1,767,245	485,556	[1]1,241,914
	Agriculture, forestry, and fisheries--Continued														
	Farms--Continued														
	Field crop farms					Fruit, tree nut, and vegetable farms					Livestock farms				
Gross profit, total	1,028,295	10,464,096	4,615,793	5,848,320	2,142,014	115,060	1,686,156	993,150	693,002	233,763	1,287,218	18,757,465	11,670,434	7,087,042	2,104,657
$1 under $2,500	525,297	1,043,252	536,835	506,430	41,582	62,928	166,887	109,317	57,569	[1]7,805	583,352	1,940,847	1,366,547	574,309	[1]84,978
$2,500 under $5,000	171,732	1,124,225	507,458	616,768	230,102	19,242	148,307	79,384	68,923	21,742	220,601	2,225,373	1,419,457	805,921	193,557
$5,000 under $10,000	155,145	1,954,579	842,222	1,112,359	431,215	13,362	217,183	123,855	93,327	37,013	260,946	4,498,813	2,618,520	1,880,292	635,867
$10,000 under $25,000	140,394	3,600,115	1,491,947	2,108,167	876,911	14,027	518,663	297,407	221,257	83,271	198,001	6,828,526	3,952,622	2,875,901	1,098,090
$25,000 under $50,000	28,907	1,721,291	746,902	974,391	391,366	4,333	346,237	203,564	142,672	64,341	20,995	2,174,895	1,499,031	675,865	220,903
$50,000 under $100,000	5,697	667,750	299,993	367,757	136,694	833	[1]147,512	90,639	56,873	22,930	2,657	599,277	432,736	166,541	31,898
$100,000 or more	1,123	352,884	190,436	162,448	34,144	335	141,367	88,984	52,382	12,271	667	489,734	381,521	108,213	9,320
No gross profit	84,990	132,032	195,493	63,464	[1]188,686	28,860	80,689	118,034	37,345	[1]104,274	243,468	987,775	1,270,777	283,003	[1]714,001
	Farms--Continued														
	Animal specialities farms					Other farms					Agricultural services and hunting and trapping				
Gross profit, total	23,196	194,077	107,337	86,741	3,010	104,648	752,275	392,519	359,756	116,180	113,308	1,769,927	669,618	1,100,309	348,520
$1 under $2,500	15,722	23,985	13,935	10,050	[1]5,977	80,358	116,816	54,212	62,604	[1]324	49,487	114,216	67,584	46,633	[1]5,832
$2,500 under $5,000	3,143	21,463	10,437	11,027	[1]399	11,045	62,470	23,714	38,756	16,276	15,494	88,237	32,622	55,614	21,104
$5,000 under $10,000	2,396	43,831	26,976	16,855	826	5,140	71,438	33,927	37,511	15,782	22,493	200,339	40,898	159,440	73,236
$10,000 under $25,000	1,391	51,337	30,663	20,675	8,345	5,033	155,246	77,984	77,262	34,013	13,777	373,929	151,932	221,998	82,689
$25,000 under $50,000	355	27,883	17,412	10,471	666	2,287	183,342	107,599	75,743	27,861	8,324	542,061	252,253	289,808	96,724
$50,000 under $100,000	172	15,788	3,924	11,864	295	679	101,183	52,648	48,534	18,194	2,956	292,651	96,631	196,020	55,582
$100,000 or more	18	9,790	3,990	5,800	[1]746	105	61,780	42,435	19,345	4,378	777	158,494	27,698	130,795	25,017
No gross profit	28,092	44,057	82,154	38,097	[1]75,988	86,238	37,142	100,787	63,647	[1]158,965	6,106	11,801	14,058	2,258	[1]14,748
	Agriculture, forestry, and fisheries--Continued										Mining				
	Forestry					Fisheries									
Gross profit, total	10,515	71,282	15,224	56,057	18,293	31,909	282,204	43,041	239,162	66,822	43,280	1,312,340	197,811	1,114,529	[1]42,032
$1 under $2,500	5,816	7,715	1,568	6,147	1,261	13,507	18,765	4,933	13,831	1,577	15,556	17,584	1,895	15,687	[1]17,289
$2,500 under $5,000	1,404	7,327	2,345	4,982	1,960	6,779	25,539	2,120	23,419	9,185	6,635	27,228	3,284	23,944	[1]5,830
$5,000 under $10,000	1,636	13,419	1,448	11,971	4,079	5,542	40,853	3,393	37,460	15,323	5,499	58,143	18,119	40,025	1,613
$10,000 under $25,000	1,569	30,354	7,046	23,308	8,936	4,041	71,392	11,457	59,935	22,395	8,084	164,055	27,872	136,183	1,527
$25,000 under $50,000	(2)	(2)	-	(2)	(2)	1,551	73,943	14,545	59,398	14,254	3,022	123,217	18,984	104,233	1,083
$50,000 under $100,000	79	10,132	2,817	7,315	1,623	389	30,877	3,592	27,284	1,343	2,203	195,288	38,237	157,051	7,589
$100,000 or more	10	2,309	-	2,309	497	(2)	(2)	(2)	(2)	(2)	2,281	726,825	89,420	637,406	[1]30,725
No gross profit	1,282	138	209	71	[1]1,443	2,416	314	2,583	2,269	[1]4,938	2,397	10,823	15,704	4,881	[1]14,966
	Contract construction														
	Total					Building construction					Other general contractors				
Gross profit, total	667,319	18,198,896	10,765,023	7,433,882	2,802,517	104,220	6,365,398	4,669,224	1,696,175	585,485	15,892	1,002,798	339,613	663,185	113,857
$1 under $2,500	220,193	562,976	294,941	268,037	129,978	18,050	122,286	97,895	24,391	[1]1,499	2,138	5,835	3,130	2,705	[1]779
$2,500 under $5,000	122,322	907,114	460,419	446,701	260,731	15,384	227,155	169,451	57,705	27,850	940	4,525	1,240	3,285	[1]366
$5,000 under $10,000	130,907	2,172,702	1,252,065	920,636	537,180	24,115	725,162	550,827	174,335	85,766	1,278	13,462	3,552	9,910	4,980
$10,000 under $25,000	125,053	5,416,719	3,467,035	1,949,684	889,872	29,402	1,998,281	1,534,087	464,194	219,280	4,399	119,641	46,878	72,763	24,315
$25,000 under $50,000	45,487	3,964,823	2,391,333	1,573,494	511,351	10,887	1,343,104	956,561	386,543	132,107	4,767	270,828	107,470	163,359	32,314
$50,000 under $100,000	17,842	2,982,407	1,786,680	1,195,731	299,905	4,781	1,137,253	812,264	324,989	73,244	1,448	143,018	50,877	92,142	18,196
$100,000 or more	5,510	2,192,155	1,112,550	1,079,604	173,500	1,601	812,157	548,139	264,018	48,737	921	445,489	126,466	319,022	35,197
No gross profit	13,141	135,385	156,676	21,291	[1]51,623	4,763	101,538	115,802	14,264	[1]30,403	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Contract construction--Continued														
	Special trade contractors														
	Total					Plumbing, heating, and air conditioning					Painting, paperhanging, and decorating				
Gross profit, total	519,808	10,316,270	5,475,506	4,840,770	2,020,105	59,645	2,096,260	1,293,905	802,355	317,750	106,434	1,166,092	501,942	664,149	347,363
$1 under $2,500	188,533	400,391	173,606	226,786	128,166	13,755	35,609	20,408	15,202	5,678	44,125	73,929	19,460	54,468	35,635
$2,500 under $5,000	101,609	650,347	280,612	369,740	225,020	9,342	95,248	61,242	34,006	15,542	25,540	134,157	39,331	94,826	67,367
$5,000 under $10,000	100,154	1,378,373	679,580	698,792	425,994	12,298	279,406	189,920	89,485	49,664	20,051	219,402	81,191	138,211	98,216
$10,000 under $25,000	87,217	3,129,272	1,775,086	1,354,185	621,928	16,295	616,268	356,180	260,088	113,166	12,792	412,065	218,661	193,404	92,546
$25,000 under $50,000	28,323	2,251,344	1,278,209	973,138	332,113	4,859	426,038	265,410	160,629	67,641	2,853	197,963	96,262	101,701	33,631
$50,000 under $100,000	11,185	1,616,166	869,763	746,406	201,391	2,722	475,818	295,184	180,635	50,208	928	99,736	39,372	60,364	16,127
$100,000 or more	2,783	890,377	418,650	471,726	85,493	373	167,873	105,561	62,312	15,851	144	28,840	7,665	21,175	3,841
No gross profit	6,940	24,705	29,931	5,226	[1]16,209	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
	Electrical work					Masonry, stonework, and plastering					Carpentering and flooring				
Gross profit, total	44,442	1,505,647	979,692	525,958	227,163	45,153	1,144,026	630,619	513,407	195,671	153,497	1,490,780	713,210	777,573	435,743
$1 under $2,500	16,340	53,511	34,486	19,026	8,759	13,071	36,615	19,585	17,030	9,660	72,360	131,503	44,048	87,456	59,670
$2,500 under $5,000	6,716	53,487	29,496	23,992	13,799	8,746	53,545	21,595	31,950	16,831	32,779	181,570	63,005	118,566	82,600
$5,000 under $10,000	6,351	100,046	56,399	43,647	27,900	9,834	154,759	83,574	71,185	40,088	30,468	362,100	154,988	207,113	141,148
$10,000 under $25,000	9,330	518,311	365,158	153,153	78,054	8,119	303,816	174,853	128,963	56,968	14,676	527,702	312,708	214,994	110,852
$25,000 under $50,000	4,139	430,733	285,854	144,880	57,201	3,556	322,013	204,301	117,712	39,477	2,371	166,712	89,111	77,601	27,045
$50,000 under $100,000	1,205	209,753	127,227	82,527	26,094	1,580	210,844	108,483	102,361	24,504	551	76,910	42,161	34,750	10,938
$100,000 or more	362	139,806	81,072	58,734	15,356	246	62,434	18,228	44,206	8,143	292	44,283	7,189	37,094	3,490
No gross profit	1,260	5,084	5,812	728	[1]1,826	(2)	-	-	-	(2)	1,542	13,070	16,095	3,025	[1]4,692
	Roofing and sheet metal work					Concrete work					Water well drilling				
Gross profit, total	22,499	637,388	380,868	256,522	112,112	11,856	476,489	261,992	214,497	60,619	8,597	187,670	85,888	101,782	32,045
$1 under $2,500	5,588	13,852	6,908	6,944	3,267	2,287	9,466	6,165	3,301	1,360	1,862	4,557	2,068	2,489	328
$2,500 under $5,000	5,180	36,901	17,418	19,484	11,465	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	3,813	44,831	17,721	27,110	16,570	3,126	63,789	41,556	22,232	8,727	2,029	27,270	12,499	14,771	7,981
$10,000 under $25,000	4,913	185,196	112,117	73,079	33,837	2,797	101,816	54,829	46,987	17,871	2,130	65,940	36,509	29,430	10,677
$25,000 under $50,000	2,297	201,370	123,840	77,530	27,643	1,209	87,365	44,558	42,807	14,281	942	60,321	23,873	36,449	10,735
$50,000 under $100,000	592	112,665	75,355	37,310	14,418	1,048	140,148	67,164	72,984	12,610					
$100,000 or more	115	42,573	27,509	15,065	4,912	124	64,175	42,585	21,589	3,281	37	14,742	1,997	12,744	24
No gross profit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
	Contract construction--Continued										Manufacturing				
	Special trade contractors--Continued					Contractors not allocable					Total				
	Miscellaneous special trade contractors														
Gross profit, total	67,685	1,611,918	627,390	984,527	291,639	27,398	514,430	280,680	233,752	83,070	159,119	6,443,493	3,691,945	2,751,552	774,105
$1 under $2,500	19,145	41,349	20,478	20,870	3,809	11,472	34,464	20,310	14,155	4,090	46,789	108,272	60,979	47,294	[1]2,330
$2,500 under $5,000	10,445	70,869	34,448	36,422	12,627	4,389	25,087	9,116	15,971	8,227	20,713	183,729	107,413	76,316	27,006
$5,000 under $10,000	12,184	126,770	41,732	85,038	35,700	5,360	55,705	18,106	37,599	20,440	26,926	420,829	229,031	191,797	63,370
$10,000 under $25,000	16,165	398,158	144,071	254,087	107,957	4,035	169,525	110,984	58,542	24,349	35,411	1,202,763	628,144	574,622	198,441
$25,000 under $50,000	6,232	377,035	153,684	223,351	57,670	1,510	99,547	49,093	50,454	14,817	17,510	1,328,242	708,059	620,182	203,883
$50,000 under $100,000	2,424	272,086	106,133	165,953	43,281	428	85,970	53,776	32,194	7,074	8,172	1,490,635	932,296	558,340	164,954
$100,000 or more	1,090	325,651	126,844	198,807	30,595	205	44,132	19,295	24,838	4,073	3,600	1,709,023	1,026,023	683,002	118,781
No gross profit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	10,387	29,218	37,000	7,780	[1]25,987
	Manufacturing--Continued														
	Food and kindred products					Apparel and other textile products					Lumber and wood products, except furniture				
Gross profit, total	7,296	1,040,693	798,922	241,772	58,158	6,604	409,108	246,009	163,102	51,108	44,545	1,459,120	670,101	789,019	121,335
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	963	6,058	4,910	1,148	[1]1,349	11,648	26,007	13,214	12,793	1,806
$2,500 under $5,000	(2)	(2)	(2)	(2)	(2)						9,180	72,716	39,163	33,553	9,972
$5,000 under $10,000	1,167	31,122	22,055	9,067	3,166	1,704	17,777	8,640	9,136	4,185	7,205	104,038	53,299	50,738	17,017
$10,000 under $25,000	2,757	112,271	67,536	44,735	16,507	2,337	90,971	54,928	36,044	15,815	9,291	289,295	142,357	146,939	32,059
$25,000 under $50,000	794	100,647	72,425	28,222	9,704	(2)	(2)	(2)	(2)	(2)	4,236	269,469	124,013	145,456	22,738
$50,000 under $100,000	890	305,870	244,783	61,087	12,830	578	132,678	92,356	40,323	16,081	1,751	244,066	121,971	122,095	21,047
$100,000 or more	565	482,250	385,467	96,784	15,582	334	94,725	43,282	51,444	5,824	1,234	453,529	176,084	277,446	16,696
No gross profit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	988	12,370	13,952	1,581	[1]4,742

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Manufacturing--Continued														
	Printing, publishing, and allied industries					Machinery, except electric					Other manufacturing				
Gross profit, total	22,754	612,354	264,675	347,682	117,998	17,954	781,100	410,363	370,736	157,966	59,966	2,141,118	1,301,875	839,241	267,540
$1 under $2,500	7,197	13,654	7,260	6,394	113	3,677	8,180	3,919	4,262	[1]130	22,606	52,379	30,044	22,335	[1]2,501
$2,500 under $5,000	1,888	11,436	4,901	6,536	2,279	1,674	14,348	8,104	6,243	3,067	6,843	70,966	45,294	25,673	10,047
$5,000 under $10,000	3,828	53,509	25,152	28,357	10,679	3,703	47,395	22,039	25,356	10,596	10,023	174,712	102,773	71,939	18,730
$10,000 under $25,000	5,405	163,344	69,699	93,645	33,916	4,058	110,766	45,582	65,185	33,483	11,563	436,116	248,042	188,074	66,661
$25,000 under $50,000	3,142	174,602	66,092	108,510	38,144	3,058	237,080	130,315	106,764	45,888	5,591	479,545	273,321	206,223	76,857
$50,000 under $100,000	1,066	135,606	65,313	70,294	23,181	1,328	194,335	102,715	91,620	35,295	2,559	478,080	305,158	172,921	56,520
$100,000 or more	229	60,203	26,258	33,945	9,686	456	168,996	97,689	71,307	29,767	782	449,320	297,243	152,076	41,226
No gross profit	1,390	1,199	2,266	1,066	[1]2,579	1,646	994	2,129	1,136	[1]3,686	5,911	10,994	14,470	3,476	[1]12,409
	Transportation, communication, electric, gas, and sanitary services														
	Total					Transportation									
						Total					Local transportation				
Gross profit, total	276,025	5,538,163	1,257,619	4,280,545	817,718	258,022	5,180,089	1,207,423	3,972,668	749,299	53,248	401,460	35,666	365,793	117,661
$1 under $2,500	64,965	155,341	77,142	78,198	4,440	60,649	149,316	76,226	73,089	4,713	16,112	25,323	2,462	22,861	7,946
$2,500 under $5,000	48,684	209,243	27,541	181,704	55,178	45,573	196,096	26,733	169,365	45,474	16,630	70,765	7,272	63,493	24,051
$5,000 under $10,000	59,100	502,179	73,851	428,331	129,228	54,268	453,436	61,563	391,876	114,749	14,527	110,988	7,605	103,383	45,770
$10,000 under $25,000	64,756	1,332,655	312,611	1,020,045	271,242	61,618	1,280,167	308,405	971,763	253,083	3,964	70,380	10,823	59,557	17,121
$25,000 under $50,000	22,693	1,017,268	246,910	770,358	171,097	21,343	948,055	231,482	716,573	161,373	1,509	58,163	7,078	51,085	12,091
$50,000 under $100,000	9,806	792,797	123,699	669,100	93,510	9,166	744,824	112,547	632,279	83,259	217	14,025	-	14,025	3,804
$100,000 or more	6,024	1,528,680	395,865	1,132,812	93,023	5,407	1,408,195	390,467	1,017,726	86,648	289	51,816	426	51,389	6,878
No gross profit	1,782	696	1,101	405	[1]5,516	1,689	696	1,101	405	[1]5,441	(2)	(2)	(2)	(2)	(2)
	Transportation--Continued														
	Trucking and warehousing					Water transportation					Air transportation				
Gross profit, total	186,153	4,119,162	793,922	3,325,239	573,197	5,768	117,395	41,608	75,788	15,771	4,953	136,536	66,502	70,035	5,094
$1 under $2,500	37,164	79,828	37,632	42,196	[1]268	2,551	4,594	2,245	2,348	[1]2,310	1,836	3,461	1,103	2,358	[1]1,748
$2,500 under $5,000	27,192	116,878	17,612	99,266	20,568	(2)	(2)	(2)	(2)	(2)					
$5,000 under $10,000	36,083	313,414	50,350	263,065	67,758	1,369	10,397	1,390	9,007	2,143	2,268	63,613	37,897	25,718	[1]200
$10,000 under $25,000	54,877	1,025,554	162,448	863,105	221,249										
$25,000 under $50,000	18,028	771,143	166,745	604,398	129,473	1,208	42,680	9,297	33,384	14,325	622	44,699	22,611	22,088	3,349
$50,000 under $100,000	8,088	632,356	76,859	555,498	65,193						(2)	(2)	(2)	(2)	(2)
$100,000 or more	4,723	1,179,989	282,276	897,712	69,224	171	57,511	28,317	29,194	1,872	30	6,961	1,567	5,394	793
No gross profit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
	Transportation, communication, electric, gas, and sanitary services--Continued										Wholesale and retail trade				
	Transportation--Continued					Communication, electric, gas, and sanitary services					Total				
	Other transportation														
Gross profit, total	7,900	405,536	269,725	135,814	37,576	18,003	358,074	50,196	307,877	68,419	1,775,473	102,031,516	75,969,918	26,061,605	7,239,754
$1 under $2,500	2,986	36,110	32,784	3,326	1,093	4,316	6,025	916	5,109	[1]273	503,150	2,804,790	2,288,413	516,380	[1]15,084
$2,500 under $5,000	(2)	(2)	(2)	(2)	(2)	3,111	13,147	808	12,339	9,704	229,111	3,892,281	3,050,574	841,709	228,469
$5,000 under $10,000	1,706	12,510	233	12,278	1,537	4,832	48,743	12,288	36,455	14,479	324,884	9,906,932	7,545,405	2,361,531	843,380
$10,000 under $25,000	1,085	110,128	93,096	17,032	7,593	3,138	52,488	4,206	48,282	18,159	431,565	27,849,326	20,956,575	6,892,753	2,344,908
$25,000 under $50,000	814	60,845	32,699	28,146	11,093	1,350	69,213	15,428	53,785	9,724	188,920	23,788,160	17,248,851	6,539,316	1,955,664
$50,000 under $100,000	525	70,261	31,542	38,720	8,387	640	47,973	11,152	36,821	10,251	73,498	18,057,664	13,109,398	4,948,265	1,224,862
$100,000 or more	194	111,918	77,881	34,037	7,881	617	120,485	5,398	115,086	6,375	24,341	15,732,363	11,770,702	3,961,657	657,555
No gross profit	(2)	-	-	-	(2)	(2)	-	-	-	(2)	65,147	597,727	666,386	68,657	[1]178,163
	Wholesale and retail trade--Continued														
	Wholesale trade														
	Total					Groceries and related products					Farm products--raw materials				
Gross profit, total	252,940	19,672,801	15,279,158	4,393,642	1,533,971	40,365	4,373,890	3,666,808	707,080	244,724	14,074	4,053,144	3,738,308	314,835	64,364
$1 under $2,500	59,395	274,921	206,046	68,876	[1]2,459	6,549	66,586	56,596	9,990	1,970	2,534	25,620	23,366	2,254	[1]195
$2,500 under $5,000	32,027	482,878	363,904	118,976	35,864	4,948	119,250	100,854	18,397	7,329	2,564	116,380	107,117	9,263	2,341
$5,000 under $10,000	51,301	1,451,270	1,073,103	378,169	170,281	11,566	567,667	480,897	86,770	43,185	2,119	134,778	119,309	15,469	5,120
$10,000 under $25,000	63,222	4,605,295	3,603,130	1,002,162	455,467	11,168	1,092,414	927,072	165,341	88,037	3,826	1,194,049	1,134,825	59,223	16,892
$25,000 under $50,000	28,858	3,928,436	2,930,830	997,605	415,679	3,093	728,961	625,417	103,543	39,571	1,596	669,488	614,296	55,192	18,180
$50,000 under $100,000	12,442	3,772,780	2,908,945	863,834	275,090	1,721	618,160	499,038	119,121	31,931	1,012	879,185	806,361	72,824	11,143
$100,000 or more	5,697	5,157,221	4,193,200	964,021	184,049	1,320	1,180,852	976,934	203,917	32,701	423	1,033,644	933,034	100,611	10,883
No gross profit	7,205	39,666	47,229	7,562	[1]21,836	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Wholesale and retail trade--Continued														
	Wholesale trade--Continued										Retail trade				
	Machinery, equipment, and supplies					Other wholesale trade					Total				
Gross profit, total	18,494	1,082,668	713,020	369,648	143,699	180,007	10,163,099	7,161,022	3,002,079	1,081,184	1,487,640	80,566,511	59,415,513	21,151,005	5,564,307
$1 under $2,500	4,492	16,994	12,431	4,563	[1]1,229	45,820	165,721	113,653	52,069	[1]3,005	432,584	2,487,477	2,050,875	436,605	[1]14,032
$2,500 under $5,000	1,985	22,031	15,063	6,968	[1]142	22,530	225,217	140,870	84,348	26,336	194,929	3,392,066	2,678,153	713,913	188,876
$5,000 under $10,000	3,402	74,308	49,446	24,863	9,465	34,214	674,517	423,451	251,067	112,511	266,997	8,338,712	6,403,877	1,934,836	655,584
$10,000 under $25,000	4,192	200,556	132,314	68,241	30,052	44,036	2,118,276	1,408,919	709,357	320,486	359,675	22,776,505	17,026,574	5,749,936	1,843,605
$25,000 under $50,000	2,704	294,299	193,674	100,625	46,724	21,465	2,235,688	1,497,443	738,245	311,204	155,406	19,284,367	13,891,730	5,392,644	1,510,615
$50,000 under $100,000	1,223	252,450	166,355	86,095	37,307	8,486	2,022,985	1,437,191	585,794	194,709	59,975	14,045,640	10,033,794	4,011,846	924,344
$100,000 or more	497	222,030	143,737	78,294	21,522	3,457	2,720,695	2,139,495	581,199	118,943	18,068	10,241,744	7,330,510	2,911,231	455,315
No gross profit	[2]	[2]	[2]	[2]	[2]	5,094	23,516	27,069	3,553	[1]12,646	56,359	549,496	608,364	58,866	[1]151,961
	Retail trade--Continued														
	Building materials, hardware, and farm equipment														
	Total					Building materials dealers					Hardware stores				
Gross profit, total	59,500	4,344,490	3,260,415	1,084,075	303,763	24,438	1,410,547	986,333	424,212	122,449	23,782	1,284,451	906,013	378,438	117,074
$1 under $2,500	10,726	58,357	47,271	11,087	[1]4,582	4,562	15,595	11,426	4,169	[1]1,731	4,068	30,123	25,190	4,933	[1]2,444
$2,500 under $5,000	4,786	73,771	56,283	17,488	3,844	1,739	16,280	9,527	6,752	959	2,144	37,347	29,710	7,638	2,149
$5,000 under $10,000	11,282	306,781	222,697	84,083	29,916	4,278	86,895	54,333	32,562	14,648	5,382	151,029	111,328	39,700	12,247
$10,000 under $25,000	20,650	1,339,980	994,858	345,123	114,301	9,320	537,866	381,952	155,915	53,260	7,771	452,605	321,505	131,100	50,343
$25,000 under $50,000	7,742	1,077,411	805,870	271,541	85,096	2,936	325,834	222,076	103,757	32,279	3,404	365,562	250,754	114,808	36,280
$50,000 under $100,000	3,578	1,129,170	884,952	244,217	57,956	1,422	353,663	259,415	94,247	17,655	930	202,599	135,023	67,576	15,872
$100,000 or more	737	359,020	248,484	110,537	17,232	181	74,414	47,604	26,810	5,379	83	45,186	32,503	12,683	2,627
No gross profit	1,595	26,638	29,601	2,963	[1]7,318	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
	Retail trade--Continued														
	Building materials, hardware, and farm equipment--Continued					General merchandise stores					Food stores				
	Farm equipment dealers										Total				
Gross profit, total	11,280	1,649,492	1,368,069	281,425	64,240	228,009	4,215,965	2,986,609	1,229,358	401,023	239,507	17,719,634	14,464,178	3,255,460	875,281
$1 under $2,500	2,096	12,639	10,655	1,985	[1]407	143,410	345,855	233,113	112,743	21,928	59,406	686,635	615,007	71,630	7,294
$2,500 under $5,000	[2]	[2]	[2]	[2]	[2]	25,644	334,651	242,114	92,538	36,428	36,658	958,124	821,115	137,009	50,181
$5,000 under $10,000	1,622	68,857	57,036	11,821	3,021	29,548	826,083	618,542	207,540	88,973	51,904	2,306,698	1,937,311	369,387	152,141
$10,000 under $25,000	3,559	349,509	291,401	58,108	10,698	20,188	1,171,331	865,690	305,641	116,474	61,599	5,269,341	4,311,079	958,264	333,255
$25,000 under $50,000	1,402	386,015	333,040	52,976	16,537	5,669	659,254	468,083	191,171	65,183	19,635	3,407,982	2,725,840	682,143	168,616
$50,000 under $100,000	1,226	572,908	490,514	82,394	24,429	2,645	519,188	345,797	173,392	43,567	7,323	2,252,471	1,759,224	493,247	96,043
$100,000 or more	473	239,420	168,377	71,044	9,226	904	359,603	213,270	146,333	28,470	2,982	2,838,383	2,294,602	543,781	67,751
No gross profit	[2]	[2]	[2]	[2]	[2]	11,229	29,651	35,606	5,955	[1]16,198	10,352	162,356	178,248	15,891	[1]36,036
	Food stores--Continued										Automotive dealers				
	Grocery stores, meat, fish, fruit, and vegetable markets					Other food stores					Total				
Gross profit, total	206,258	16,431,906	13,652,997	2,778,912	740,066	33,249	1,287,728	811,181	476,548	135,215	258,943	24,210,078	19,370,524	4,839,558	1,181,087
$1 under $2,500	51,576	644,152	581,416	62,737	8,839	7,830	42,483	33,591	8,893	[1]1,545	42,343	636,779	581,688	55,093	[1]13,158
$2,500 under $5,000	32,956	899,518	776,575	122,943	45,787	3,702	58,606	44,540	14,066	4,394	29,658	774,395	665,942	108,452	30,530
$5,000 under $10,000	44,873	2,103,287	1,784,167	319,120	134,752	7,031	203,411	153,144	50,267	17,389	46,120	2,024,566	1,681,349	343,219	101,409
$10,000 under $25,000	51,828	4,826,661	4,021,391	805,271	276,025	9,771	442,680	289,688	152,993	57,230	78,372	6,716,920	5,440,715	1,276,205	388,556
$25,000 under $50,000	16,847	3,181,721	2,594,712	587,010	139,752	2,788	226,261	131,128	95,133	28,864	44,296	6,868,056	5,318,487	1,549,569	400,798
$50,000 under $100,000	5,407	1,994,817	1,630,125	364,692	72,595	1,916	257,654	129,099	128,555	23,448	14,648	4,350,826	3,378,659	972,169	192,643
$100,000 or more	2,770	2,781,750	2,264,611	517,139	62,316	212	56,633	29,991	26,642	5,435	3,502	2,838,536	2,303,684	534,852	80,309
No gross profit	10,046	161,376	176,837	15,460	[1]34,858	[2]	[2]	[2]	[2]	[2]	10,736	215,927	226,772	10,845	[1]30,174
	Automotive dealers--Continued														
	Motor vehicle dealers					Gasoline service stations					Other automotive dealers				
Gross profit, total	38,703	6,033,542	5,141,759	891,786	178,212	191,925	15,954,814	12,563,827	3,390,987	869,365	28,315	2,221,722	1,664,938	556,785	133,510
$1 under $2,500	9,433	193,857	181,662	12,195	[1]6,600	26,608	403,405	365,697	37,709	[1]57	6,302	39,517	34,329	5,189	[1]6,501
$2,500 under $5,000	4,963	91,246	74,027	17,219	6,863	21,241	601,430	522,792	78,638	22,586	3,454	81,719	69,123	12,595	1,081
$5,000 under $10,000	7,413	337,977	284,381	53,597	13,277	34,385	1,537,257	1,279,440	257,818	83,004	4,322	149,332	117,528	31,804	5,128
$10,000 under $25,000	6,716	828,791	716,056	112,735	32,335	65,334	5,456,989	4,401,434	1,055,555	321,889	6,322	431,140	323,225	107,915	34,332
$25,000 under $50,000	5,187	1,191,923	1,011,351	180,572	46,907	33,414	4,900,793	3,742,114	1,158,679	298,707	5,695	775,340	565,022	210,318	55,184
$50,000 under $100,000	3,316	1,492,906	1,261,185	231,722	45,687	9,721	2,430,204	1,797,500	632,705	116,321	1,611	427,716	319,974	107,742	30,635
$100,000 or more	1,674	1,896,842	1,613,097	283,746	39,743	1,220	624,736	454,850	169,885	26,915	608	316,958	235,737	81,221	13,651
No gross profit	3,844	148,897	154,602	5,705	[1]16,656	5,245	54,576	58,220	3,644	[1]9,088	1,647	12,454	13,950	1,496	[1]4,430

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Wholesale and retail trade--Continued														
	Retail trade--Continued														
	Apparel and accessory stores					Furniture, home furnishings, and equipment					Eating and drinking places				
ross profit, total	54,148	3,184,591	2,086,022	1,098,570	326,512	74,597	4,256,262	2,891,265	1,365,000	382,501	275,309	9,844,885	5,453,290	4,391,591	909,522
$1 under $2,500	9,705	38,739	28,365	10,373	146	16,616	77,624	59,856	17,768	[1]7,442	48,230	260,662	201,840	58,821	[1]14,448
$2,500 under $5,000	6,863	86,600	61,661	24,939	2,839	9,620	91,323	56,695	34,628	7,109	40,799	506,318	354,217	152,102	21,092
$5,000 under $10,000	6,942	152,327	102,462	49,865	17,115	13,755	328,330	227,164	101,167	41,282	58,259	1,172,716	749,675	423,041	110,072
$10,000 under $25,000	16,349	838,717	568,968	269,749	92,339	18,431	931,689	637,865	293,824	100,592	79,944	2,930,491	1,656,703	1,273,788	319,385
$25,000 under $50,000	9,914	992,632	650,031	342,603	117,779	9,957	1,110,972	762,367	348,607	113,494	32,339	2,313,335	1,207,423	1,105,911	245,417
$50,000 under $100,000	3,143	596,077	388,497	207,580	63,911	4,665	987,270	675,616	311,655	78,330	11,844	1,567,459	777,138	790,320	142,199
$100,000 or more	1,231	479,499	286,038	193,460	32,383	1,553	729,054	471,702	257,351	49,136	3,894	1,093,904	506,294	587,609	85,805
o gross profit	1,253	8,854	12,388	3,535	[1]6,189	3,745	33,458	37,058	3,601	[1]10,464	4,277	13,642	16,287	2,645	[1]10,214
	Drug and proprietary stores					Liquor stores					Antique and secondhand stores				
ross profit, total	26,375	2,873,330	1,930,223	943,108	304,677	25,570	2,347,375	1,915,088	432,288	148,705	38,594	462,126	282,655	179,469	58,804
$1 under $2,500	1,861	13,477	9,596	3,881	528	2,517	21,240	18,528	2,712	[1]1,439	23,878	63,980	40,392	23,588	1,157
$2,500 under $5,000						3,584	110,495	97,461	13,035	1,821	5,182	45,410	27,799	17,611	5,818
$5,000 under $10,000	2,622	77,475	59,655	17,820	6,434	4,861	199,566	163,978	35,588	10,926	4,288	72,337	41,425	30,912	13,546
$10,000 under $25,000	8,355	478,556	337,137	141,420	51,595	9,661	826,772	669,719	157,053	62,642	4,399	180,083	110,810	69,272	23,889
$25,000 under $50,000	7,419	830,537	557,409	273,129	104,014	3,372	540,270	427,827	112,443	39,691	793	81,989	52,146	29,842	11,026
$50,000 under $100,000	4,887	968,490	633,942	334,547	102,441	1,423	536,641	446,863	89,778	28,269					
$100,000 or more	1,230	504,795	332,484	172,311	39,665	152	112,391	90,712	21,679	6,795	55	18,327	10,083	8,244	3,368
o gross profit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,799	7,660	10,279	2,620	[1]7,175
	Cigar stores and stands					Newsstands					Other retail trade				
ross profit, total	3,693	114,951	86,388	28,562	12,002	12,926	202,193	141,625	60,565	21,295	190,469	6,790,631	4,547,231	2,243,402	639,135
$1 under $2,500	2,700	48,691	37,775	10,915	3,111	4,789	19,986	14,316	5,670	[1]302	68,934	266,856	202,235	64,620	[1]3,057
$2,500 under $5,000						4,484	33,478	16,179	17,298	6,197	25,752	348,403	256,652	91,751	20,407
$5,000 under $10,000						2,130	44,742	30,595	14,147	6,022	34,654	804,785	551,952	252,833	76,590
$10,000 under $25,000	833	36,398	25,225	11,173	6,117	1,388	79,740	60,971	18,769	7,583	39,506	1,976,487	1,346,834	629,655	226,877
$25,000 under $50,000	160	29,862	23,388	6,475	2,774	(2)	(2)	(2)	(2)	(2)	14,048	1,366,920	886,233	480,688	157,620
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	5,747	1,119,452	730,503	388,949	116,322
$100,000 or more	-	-	-	-	-	1	504	335	168	25	1,827	907,728	572,822	334,906	44,376
o gross profit	(2)	-	(2)	(2)	(2)	-	-	-	-	-	9,245	29,588	37,298	7,710	[1]18,079
	Wholesale and retail trade--Continued					Finance, insurance, and real estate									
	Wholesale and retail trade not allocable					Total					Finance				
											Total				
ross profit, total	34,893	1,792,204	1,275,247	516,957	141,476	532,227	6,677,911	1,238,038	5,439,873	2,279,610	27,848	515,151	136,312	378,840	153,224
$1 under $2,500	11,171	42,392	31,492	10,899	1,407	205,704	229,205	39,223	189,980	28,403	10,352	13,021	3,886	9,135	[1]5,451
$2,500 under $5,000	2,155	17,337	8,517	8,820	3,729	79,903	331,243	38,882	292,361	123,563	2,244	8,232	259	7,974	1,830
$5,000 under $10,000	6,586	116,950	68,425	48,526	17,515	100,530	869,213	151,642	717,573	369,266	5,932	96,605	54,193	42,412	18,554
$10,000 under $25,000	8,668	467,526	326,871	140,655	45,836	96,822	1,809,024	297,445	1,511,581	861,731	5,795	114,009	27,190	86,821	46,706
$25,000 under $50,000	4,656	575,357	426,291	149,067	29,370	33,878	1,591,686	423,404	1,168,283	535,113	1,979	71,313	3,837	67,476	35,017
$50,000 under $100,000	1,081	239,244	166,659	72,585	25,428	11,646	958,506	175,951	782,555	258,631	1,043	87,531	17,578	69,953	37,006
$100,000 or more	576	333,398	246,992	86,405	18,191	3,744	889,034	111,491	777,545	102,903	503	124,440	29,369	95,072	19,562
lo gross profit	1,584	8,565	10,793	2,229	[1]4,366	16,424	60,313	70,258	9,944	[1]37,365	1,720	1,472	2,784	1,311	[1]8,196
	Finance, insurance, and real estate--Continued														
	Finance--Continued										Insurance agents, brokers, and service				
	Security and commodity brokers, dealers, exchanges, and services					Other finance									
ross profit, total	22,331	416,624	129,067	287,557	120,147	5,517	98,527	7,245	91,283	33,077	176,991	2,475,011	270,916	2,204,093	1,066,164
$1 under $2,500	9,027	11,519	3,620	7,899	[1]4,460	1,325	1,502	266	1,236	[1]991	51,737	61,550	7,750	53,800	9,986
$2,500 under $5,000	1,541	5,443	256	5,187	1,112	(2)	(2)	(2)	(2)	(2)	24,525	100,872	9,423	91,448	41,095
$5,000 under $10,000	4,910	89,074	54,075	34,999	17,173	1,022	7,531	118	7,413	1,381	36,283	284,833	25,487	259,347	145,677
$10,000 under $25,000	4,542	90,585	25,116	65,470	37,842	1,253	23,424	2,074	21,351	8,864	43,540	782,884	99,279	683,604	418,777
$25,000 under $50,000	1,080	36,864	818	36,046	21,446	899	34,449	3,019	31,430	13,571	15,690	596,267	63,922	532,345	287,421
$50,000 under $100,000	775	69,322	16,306	53,016	30,724	268	18,209	1,272	16,937	6,282	3,774	286,026	33,446	252,580	108,292
$100,000 or more	456	113,817	28,876	84,941	16,310	47	10,623	493	10,131	3,252	1,442	362,579	31,609	330,970	54,916
lo gross profit	1,242	488	1,461	972	[1]5,650	(2)	(2)	(2)	(2)	(2)	1,400	300	574	274	[1]2,329

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Finance, insurance, and real estate--Continued					Services									
	Real estate					Total					Hotels, rooming houses, camps, and other lodging places				
Gross profit, total	327,389	3,687,749	830,810	2,856,939	1,060,222	2,280,920	34,756,726	6,421,242	28,335,491	13,093,640	105,354	1,684,720	295,964	1,388,755	131,341
$1 under $2,500	143,615	154,634	27,587	127,045	23,868	874,182	1,268,066	326,993	941,079	279,367	32,803	51,101	10,160	40,940	[1]12,577
$2,500 under $5,000	53,134	222,139	29,200	192,939	80,638	370,616	1,715,050	365,893	1,349,163	647,727	19,050	78,360	7,787	70,573	2,702
$5,000 under $10,000	58,315	487,775	71,962	415,814	205,035	357,534	3,377,864	829,271	2,548,588	1,280,860	19,244	178,557	37,029	141,526	4,122
$10,000 under $25,000	47,487	912,131	170,976	741,156	396,248	354,918	7,550,655	1,878,172	5,672,484	2,591,690	20,377	428,811	101,299	327,513	39,294
$25,000 under $50,000	16,209	924,106	355,645	568,462	212,675	198,127	8,629,592	1,581,613	7,047,989	3,436,585	9,050	382,188	57,957	324,232	44,417
$50,000 under $100,000	6,829	584,949	124,927	460,022	113,333	100,959	7,697,437	869,326	6,828,111	3,420,205	3,787	280,140	32,176	247,965	37,398
$100,000 or more	1,799	402,015	50,513	351,503	28,425	24,584	4,518,062	569,974	3,948,092	1,437,206	1,042	285,563	49,556	236,008	15,985
No gross profit	13,304	58,541	66,900	8,359	[1]26,840	46,767	27,041	40,502	13,460	[1]73,663	1,344	721	892	171	[1]2,129
	Services--Continued														
	Hotels, rooming houses, camps, and other lodging places--Continued														
	Hotels, tourist courts, and motels					Hotels					Tourist courts and motels				
Gross profit, total	49,983	1,195,784	199,499	996,283	83,603	11,244	358,119	100,480	257,640	257	38,739	837,665	99,019	738,643	83,346
$1 under $2,500	8,542	12,785	1,517	11,267	[1]7,298	1,834	2,935	265	2,670	[1]1,355	6,708	9,850	1,252	8,597	[1]5,943
$2,500 under $5,000	6,961	30,948	3,843	27,105	[1]538	1,959	8,321	587	7,734	647	5,002	22,627	3,256	19,371	[1]1,185
$5,000 under $10,000	10,490	105,546	26,596	78,949	[1]2,749	2,836	40,278	18,983	21,295	760	7,654	65,268	7,613	57,654	[1]3,509
$10,000 under $25,000	13,836	297,670	65,733	231,937	21,781	3,152	78,736	28,947	49,789	[1]5,442	10,684	218,934	36,786	182,148	27,223
$25,000 under $50,000	5,962	253,381	35,290	218,091	27,370	471	26,867	12,427	14,440	2,368	5,491	226,514	22,863	203,651	25,002
$50,000 under 100,000	3,291	241,697	27,321	214,376	33,111	522	45,586	12,776	32,810	2,099	2,769	196,111	14,545	181,566	31,012
$100,000 or more	900	253,757	39,199	214,559	11,926	469	155,396	26,495	128,902	1,180	431	98,361	12,704	85,657	10,746
No gross profit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
	Hotels, rooming houses, camps, and other lodging places--Continued					Personal services									
	Other lodging places					Total					Laundries and dry cleaning				
Gross profit, total	55,371	488,936	96,465	392,472	47,738	544,613	5,601,653	1,312,626	4,289,027	1,547,194	78,943	1,622,162	410,153	1,212,007	264,431
$1 under $2,500	24,261	38,316	8,643	29,673	[1]5,279	201,679	325,282	80,276	245,008	105,667	11,810	28,139	11,476	16,663	805
$2,500 under $5,000	12,089	47,412	3,944	43,468	3,240	119,382	544,216	105,326	438,892	232,365	11,681	61,189	16,085	45,104	7,017
$5,000 under $10,000	8,754	73,011	10,433	62,577	6,871	113,292	1,009,040	218,557	790,484	404,871	19,787	196,978	54,165	142,813	39,170
$10,000 under $25,000	6,541	131,141	35,566	95,576	17,513	78,140	1,573,597	386,262	1,187,335	405,041	24,069	489,838	111,499	378,339	93,201
$25,000 under $50,000	3,088	128,807	22,667	106,141	17,047	21,755	1,031,039	272,982	758,058	211,423	7,797	383,219	107,816	275,403	62,780
$50,000 under $100,000	496	38,443	4,855	33,589	4,287	8,322	733,904	165,078	568,825	132,508	2,706	247,254	62,929	184,324	38,239
$100,000 or more	142	31,806	10,357	21,449	4,059	2,040	384,575	84,145	300,430	55,319	1,093	215,545	46,183	169,362	23,219
No gross profit	(2)	(2)	(2)	(2)	(2)	4,390	3,037	3,751	714	[1]4,518	(2)	(2)	(2)	(2)	(2)
	Personal services--Continued														
	Beauty and barber shops														
	Total					Beauty shops					Barber shops				
Gross profit, total	335,925	2,563,613	473,503	2,090,110	888,088	209,700	1,706,484	383,710	1,322,772	447,423	126,225	857,129	89,793	767,338	440,665
$1 under $2,500	120,819	206,987	47,258	159,731	75,419	89,891	159,035	43,105	115,930	50,289	30,928	47,952	4,153	43,801	25,130
$2,500 under $5,000	88,071	397,707	72,977	324,731	190,350	52,326	250,640	61,478	189,162	94,981	35,745	147,067	11,499	135,569	95,369
$5,000 under $10,000	75,071	620,944	107,337	513,607	297,109	31,921	297,860	79,248	218,612	96,201	43,150	323,084	28,089	294,995	200,908
$10,000 under $25,000	41,646	790,840	171,809	619,031	226,614	27,370	542,302	130,576	411,726	125,834	14,276	248,538	41,233	207,305	100,780
$25,000 under $50,000	7,516	302,809	46,916	255,893	62,710	5,696	236,702	42,257	194,446	47,185	1,820	66,107	4,659	61,447	15,525
$50,000 under $100,000	2,441	183,626	19,363	164,263	25,968	2,144	162,286	19,258	143,028	23,600	297	21,340	105	21,235	2,368
$100,000 or more	358	60,700	7,843	52,856	9,918	351	57,659	7,788	49,870	9,333	7	3,041	55	2,986	585
No gross profit	1,668	115	186	71	[1]704	1,601	115	186	71	[1]700	(2)	-	-	-	(2)
	Personal services--Continued					Business services									
	Other personal services					Total					Advertising				
Gross profit, total	129,745	1,415,878	428,970	986,910	394,675	279,221	3,174,993	861,107	2,313,884	937,047	16,619	496,589	252,409	234,182	88,092
$1 under $2,500	69,050	90,156	21,542	68,614	29,443	134,475	189,611	43,745	145,868	55,655	5,755	10,514	4,719	5,795	727
$2,500 under $5,000	19,630	85,320	16,264	69,057	34,998	45,696	205,030	41,026	164,005	81,099	3,166	16,219	4,605	11,614	6,234
$5,000 under $10,000	18,434	191,118	57,055	134,064	68,592	41,543	389,101	88,537	300,563	166,012	2,338	23,967	6,507	17,461	10,761
$10,000 under $25,000	12,425	292,919	102,954	189,965	85,226	36,884	774,023	207,466	566,557	290,754	2,714	86,843	41,516	45,328	22,973
$25,000 under $50,000	6,442	345,011	118,250	226,762	85,933	14,096	707,355	222,184	485,171	189,604	1,798	140,715	79,601	61,114	22,485
$50,000 under $100,000	3,175	303,024	82,786	220,238	68,301	4,692	442,737	123,465	319,271	98,506	534	92,518	54,588	37,930	13,653
$100,000 or more	589	108,330	30,119	78,212	22,182	1,838	467,136	134,684	332,452	55,417	314	125,813	70,873	54,940	11,259
No gross profit	2,154	2,605	3,177	571	[1]3,062	8,337	4,848	6,713	1,866	[1]15,432	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED [illegible]

Industry and size of gross profit	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Services--Continued														
	Business services--Continued														
	Services to buildings					Consulting services					Other business services				
Gross profit, total	50,253	391,743	99,442	292,300	139,936	59,068	585,942	84,699	501,241	266,404	153,281	1,700,719	414,557	1,286,162	442,615
$1 under $2,500	26,340	42,143	10,428	31,716	20,025	27,173	37,502	7,684	29,818	10,327	75,207	99,452	20,914	78,539	24,576
$2,500 under $5,000	9,240	48,455	14,678	33,777	16,932	8,799	36,648	4,905	31,744	15,175	24,491	103,708	16,838	86,870	42,758
$5,000 under $10,000	6,889	59,036	9,201	49,834	29,942	9,395	85,369	16,643	68,725	42,937	22,921	220,729	56,186	164,543	82,372
$10,000 under $25,000	5,821	123,967	37,226	86,740	45,487	8,624	147,113	16,609	130,504	77,477	19,725	416,100	112,115	303,985	144,817
$25,000 under $50,000	1,491	71,949	20,789	51,160	18,973	3,800	145,776	18,467	127,309	70,144	7,007	348,915	103,327	245,588	78,002
$50,000 under $100,000	396	31,284	6,396	24,888	6,747	1,003	78,698	14,152	64,545	35,710	2,759	240,237	48,329	191,908	42,396
$100,000 or more	76	14,909	724	14,185	1,830	276	54,836	6,239	48,597	14,634	1,172	271,578	56,848	214,730	27,694
No gross profit	(2)	(2)	(2)	(2)	(2)	2,589	3,287	4,115	829	[1]4,242	4,757	779	1,709	930	[1]10,288
	Automobile parking, repair, and services														
	Total					Automobile parking					Automobile repair shops				
Gross profit, total	142,939	3,086,402	1,524,454	1,561,949	488,995	4,475	72,733	16,444	56,291	14,288	117,173	2,682,049	1,465,404	1,216,644	429,554
$1 under $2,500	44,037	116,386	64,115	52,271	11,664						36,416	105,569	62,756	42,812	11,985
$2,500 under $5,000	24,097	180,295	89,048	91,248	38,095	2,623	11,447	535	10,912	3,664	19,208	159,501	86,107	73,394	36,012
$5,000 under $10,000	30,556	439,229	220,329	218,899	103,170						25,855	396,923	214,129	182,793	93,722
$10,000 under $25,000	29,826	980,957	517,270	463,687	178,469	1,184	18,989	375	18,615	5,201	24,739	897,414	509,273	388,141	156,636
$25,000 under $50,000	9,923	714,933	359,478	355,457	98,193	578	16,882	58	16,825	4,827	7,732	632,986	354,052	278,935	83,972
$50,000 under $100,000	3,266	409,189	192,088	217,101	42,751	(2)	(2)	(2)	(2)	(2)	2,622	351,180	181,551	169,629	35,375
$100,000 or more	1,234	245,413	82,126	163,287	16,653	51	22,543	14,721	7,822	430	601	138,476	97,536	80,940	11,852
No gross profit	1,879	1,472	1,800	328	[1]2,285	-	-	-	-	-	1,469	1,399	1,698	300	[1]2,060
	Automobile parking, repair, and services--Continued														
	Other automobile services, except repair					Repair services, except automobile					Amusement and recreation services				
Gross profit, total	21,291	331,620	42,606	289,014	45,153	172,880	1,694,165	716,192	977,974	438,107	138,097	1,440,441	325,113	1,115,329	161,012
$1 under $2,500	6,597	9,185	1,257	7,928	[1]855	88,335	163,669	79,469	84,201	24,404	69,994	86,114	18,393	67,721	[1]19,683
$2,500 under $5,000	4,121	17,944	2,875	15,070	1,000	27,368	160,787	64,736	96,051	49,941	22,114	106,973	27,713	79,260	7,548
$5,000 under $10,000	3,870	35,341	5,833	29,509	7,401	29,688	363,753	149,181	214,572	125,764	20,847	186,521	37,644	148,877	41,392
$10,000 under $25,000	3,903	64,554	7,622	56,931	16,632	22,228	595,726	250,097	345,630	165,089	15,870	340,055	93,888	246,167	43,686
$25,000 under $50,000	1,613	65,065	5,368	59,697	9,394	3,901	235,422	105,483	129,939	50,910	6,062	283,785	75,532	208,254	30,831
$50,000 under $100,000	604	55,137	9,782	45,355	7,210	1,238	136,493	48,197	88,296	16,826	2,207	187,368	34,121	153,248	25,063
$100,000 or more	582	84,394	9,869	74,525	4,371	121	38,315	19,029	19,286	5,173	1,004	249,625	37,822	211,803	32,175
No gross profit	(2)	(2)	(2)	(2)	(2)	5,020	7,628	10,560	2,932	[1]6,099	7,865	4,447	7,454	3,006	[1]20,878
	Medical and health services														
	Total					Offices of physicians and surgeons					Offices of dentists and dental surgeons				
Gross profit, total	402,174	12,129,021	845,631	11,283,392	6,690,844	152,211	6,790,708	194,770	6,595,937	4,170,295	81,895	3,194,926	281,906	2,913,022	1,627,935
$1 under $2,500	69,980	87,770	5,428	82,342	36,632	11,438	12,548	573	11,975	[1]2,104	2,505	3,916	501	3,415	[1]237
$2,500 under $5,000	45,898	177,998	9,397	168,602	112,843	5,532	21,101	1,285	19,816	6,002	1,906	8,793	1,677	7,117	2,896
$5,000 under $10,000	47,328	376,418	41,735	334,680	217,763	10,479	83,353	2,390	80,962	40,160	3,910	33,706	3,822	29,884	16,116
$10,000 under $25,000	72,146	1,435,357	180,906	1,254,450	729,496	26,240	477,635	19,003	458,630	273,079	23,234	488,873	71,313	417,560	251,235
$25,000 under $50,000	91,191	3,644,677	320,313	3,324,367	2,017,972	45,922	1,773,997	60,376	1,713,622	1,119,894	33,387	1,334,908	131,317	1,203,593	685,807
$50,000 under $100,000	62,843	4,435,044	190,565	4,244,478	2,591,607	43,070	3,014,337	71,260	2,943,077	1,933,259	15,018	1,042,278	58,779	983,498	544,143
$100,000 or more	12,788	1,971,757	97,287	1,874,473	984,531	9,530	1,407,737	39,883	1,367,855	800,005	1,936	282,452	14,497	267,956	127,975
No gross profit	2,267	635	1,286	652	[1]3,615	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
	Offices of osteopathic physicians					Hospitals, sanatoria, and convalescent and rest homes					Other medical services				
Gross profit, total	7,035	248,685	17,571	231,114	136,352	13,246	561,280	129,564	431,717	68,053	147,787	1,333,422	221,820	1,111,602	688,209
$1 under $2,500						(2)	(2)	(2)	(2)	(2)	54,553	68,047	2,881	65,166	39,596
$2,500 under $5,000	966	4,830	132	4,697	1,830	2,462	11,033	1,669	9,364	2,322	35,581	135,441	4,765	130,676	101,082
$5,000 under $10,000						1,865	32,902	19,922	12,980	3,717	30,707	223,441	15,511	207,929	156,522
$10,000 under $25,000	2,420	44,812	2,820	41,992	26,639	3,181	77,218	22,806	54,413	9,621	17,071	346,819	64,964	281,855	168,922
$25,000 under $50,000	2,343	94,763	10,228	84,535	50,610	1,793	81,678	23,412	58,266	11,404	7,746	359,331	94,980	264,351	150,257
$50,000 under $100,000	1,122	78,072	3,359	74,713	43,508	1,725	146,056	27,290	118,766	13,685	1,908	154,301	29,877	124,424	57,012
$100,000 or more	185	26,208	1,032	25,177	13,765	916	209,318	33,033	176,285	27,968	221	46,042	8,842	37,200	14,818
No gross profit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	976	228	507	279	[1]1,275

Footnotes at end of table.

2.4 NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Services--Continued														
	Legal services					Educational, engineering, and architectural services					Accounting, auditing, and bookkeeping services				
Gross profit, total	130,283	2,648,386	87,550	2,560,838	1,432,938	149,935	1,615,848	267,532	1,348,317	526,467	120,887	976,787	38,689	938,100	456,732
$1 under $2,500	27,641	32,835	3,074	29,762	3,034	83,268	96,905	11,910	84,996	39,082	69,297	64,790	1,642	63,148	32,884
$2,500 under $5,000	12,962	48,648	2,094	46,553	19,414	23,471	92,072	8,575	83,497	46,888	15,059	54,372	1,207	53,167	28,552
$5,000 under $10,000	17,109	134,840	4,651	130,189	68,316	15,198	117,901	13,752	104,150	54,657	11,364	88,862	4,625	84,237	50,206
$10,000 under $25,000	38,469	651,650	20,953	630,697	380,436	15,362	306,700	57,239	249,461	124,037	14,514	243,122	12,665	230,457	141,150
$25,000 under $50,000	23,980	857,011	30,499	826,513	501,169	7,970	362,549	79,526	283,024	117,947	7,383	269,010	15,788	253,222	120,881
$50,000 under $100,000	8,105	558,609	14,565	544,044	313,008	2,830	252,241	55,775	196,466	67,986	2,848	196,394	1,706	194,689	64,919
$100,000 or more	2,017	364,793	11,714	353,080	147,561	1,836	387,480	40,755	346,724	75,870	422	60,237	1,056	59,181	18,140
No gross profit	1,611	135	255	120	[1]1,942	3,371	2,190	4,446	2,256	[1]6,564	[2]	[2]	[2]	[2]	[2]
	Services--Continued														
	Other services					Nature of business not allocable									
Gross profit, total	94,538	704,310	146,384	557,926	282,963	36,857	278,772	116,170	162,603	67,361					
$1 under $2,500	52,673	53,603	8,781	44,822	2,605	22,942	40,029	20,021	20,008	5,534					
$2,500 under $5,000	15,519	66,299	8,984	57,315	28,280	6,041	36,289	15,490	20,799	7,448					
$5,000 under $10,000	11,365	93,642	13,231	80,411	44,587	4,052	37,685	10,479	27,206	15,846					
$10,000 under $25,000	11,102	220,657	50,127	170,530	94,238	2,703	72,851	31,701	41,150	20,120					
$25,000 under $50,000	2,816	141,623	41,871	99,752	53,238	867	54,050	28,035	26,015	10,556					
$50,000 under $100,000	821	65,318	11,590	53,728	29,633	193	23,761	10,188	13,574	4,494					
$100,000 or more	242	63,168	11,800	51,368	30,382	59	14,107	256	13,852	3,363					
No gross profit	10,383	1,926	3,342	1,415	[1]9,956	3,218	1,700	2,306	606	[1]8,023					

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	United States, total							Total for 35 States						
All industries	9,121,391	211,095,662	120,707,090	22,717,736	4,338,263	8,756,933	30,416,243	8,515,807	198,176,155	113,451,471	21,407,091	4,011,211	8,019,196	28,662,532
Agriculture, forestry, and fisheries	3,195,456	35,434,835	20,401,850	2,578,742	1,283,436	4,079,888	3,794,606	2,933,876	32,016,978	18,673,644	2,357,613	1,136,906	3,640,655	3,327,406
Farms	3,030,160	33,279,635	19,638,127	2,235,666	1,242,667	3,925,602	3,380,215	2,787,832	30,012,842	17,940,030	2,038,837	1,100,323	3,505,101	2,938,740
Field crop farms	1,109,485	10,572,792	4,796,902	767,481	434,316	1,458,047	1,948,792	1,022,985	9,489,216	4,392,133	695,775	385,207	1,295,834	1,677,533
Livestock farms	1,534,833	19,906,712	13,041,045	903,503	661,081	2,134,460	1,418,723	1,404,166	17,894,779	11,862,368	802,865	575,391	1,902,941	1,237,617
Other farms	385,842	2,800,131	1,800,180	564,682	147,270	333,095	12,700	360,681	2,628,847	1,685,529	540,197	139,725	306,326	23,590
Other agriculture, forestry, and fisheries	165,296	2,155,200	763,723	343,076	40,769	154,286	414,391	146,044	2,004,136	733,614	318,776	36,583	135,554	388,666
Mining	45,686	1,327,684	215,162	118,319	40,865	132,988	[1]56,133	43,024	1,260,242	207,302	106,676	38,595	127,771	[1]60,767
Contract construction	679,649	18,304,853	10,911,690	3,875,960	324,209	547,214	2,750,006	639,172	17,019,105	10,104,020	3,607,951	296,646	503,147	2,586,017
General contractors	125,445	7,468,644	5,135,044	1,336,484	111,859	203,521	665,584	116,839	6,875,633	4,749,250	1,211,087	98,853	180,952	615,661
Special trade contractors	526,263	10,320,542	5,492,827	2,430,675	204,918	326,649	2,003,563	495,655	9,649,557	5,084,995	2,293,450	190,674	305,397	1,892,183
Manufacturing	169,176	6,479,736	3,728,686	1,411,425	141,198	279,630	748,105	160,202	6,114,271	3,523,658	1,331,305	128,725	261,534	722,480
Transportation, communication, electric, gas, and sanitary services	277,064	5,543,387	1,262,315	911,858	219,795	524,787	812,427	256,454	5,244,703	1,224,140	862,045	207,750	493,197	771,357
Transportation	258,975	5,179,820	1,212,762	822,396	208,720	492,585	744,948	239,831	4,909,849	1,175,581	786,887	198,040	462,911	702,080
Communication, electric, gas, and sanitary services	18,089	363,567	49,553	89,462	11,075	32,202	67,479	16,623	334,854	48,559	75,158	9,710	30,286	69,277
Wholesale and retail trade	1,837,313	102,207,387	76,287,244	7,764,705	1,538,964	1,331,304	7,051,874	1,737,019	96,968,315	72,288,287	7,405,976	1,466,208	1,252,315	6,735,609
Wholesale trade	259,136	19,486,754	15,131,895	965,560	167,249	225,678	1,509,746	246,782	18,654,193	14,463,935	928,379	161,292	213,833	1,457,632
Retail trade	1,541,676	80,923,958	59,875,013	6,655,194	1,343,828	1,072,306	5,403,706	1,456,280	76,611,205	56,606,232	6,340,727	1,278,371	1,007,531	5,149,620
General merchandise stores	238,922	4,237,118	3,013,941	246,774	61,250	81,957	383,876	227,004	3,897,139	2,754,213	230,050	55,503	77,094	361,571
Food stores	249,030	17,840,915	14,608,241	984,414	233,581	192,261	837,243	235,261	16,759,199	13,699,944	934,965	222,559	179,219	793,361
Automotive dealers	269,128	24,336,860	19,524,642	1,672,271	289,882	166,918	1,146,305	252,984	23,157,466	18,574,289	1,599,330	278,988	155,688	1,096,781
Gasoline service stations	196,616	15,952,717	12,578,265	1,205,741	211,685	114,397	856,444	184,951	15,047,184	11,850,366	1,150,111	203,504	106,537	809,942
Other automotive dealers	72,512	8,384,143	6,946,377	466,530	78,197	52,521	289,861	68,033	8,110,282	6,723,923	449,219	75,484	49,151	286,839
Furniture, home furnishings, and equipment	78,182	4,289,880	2,926,841	412,462	72,111	65,587	372,633	75,098	4,065,305	2,776,906	389,033	68,401	60,728	353,027
Eating and drinking places	278,922	9,824,986	5,444,483	1,649,024	337,293	261,142	897,543	261,604	9,343,842	5,173,288	1,564,344	322,193	246,479	859,768
Other retail trade	427,492	20,394,199	14,356,865	1,690,249	349,711	304,441	1,766,106	404,329	19,388,254	13,627,592	1,623,005	330,727	288,323	1,685,112
Finance, insurance, and real estate	548,493	6,746,655	1,315,419	483,244	128,160	277,672	2,245,378	517,410	6,382,368	1,230,835	463,804	120,797	264,771	2,135,884
Insurance agents, brokers, and service	178,481	2,481,852	277,550	245,833	19,161	61,092	1,065,781	167,407	2,324,008	233,206	237,798	18,224	57,978	1,008,834
Real estate	340,491	3,751,072	901,380	206,284	101,994	204,793	1,035,149	321,987	3,556,780	861,417	195,633	95,728	195,501	985,252
Services	2,328,462	34,772,595	6,467,385	5,554,543	657,156	1,570,925	13,010,810	2,191,464	32,898,952	6,084,457	5,253,156	611,377	1,463,934	12,384,994
Hotels, rooming houses, camps, and other lodging places	106,774	1,685,145	296,768	233,387	111,611	255,992	128,931	97,271	1,499,850	250,612	212,911	100,724	228,561	109,864
Personal services	549,335	5,599,189	1,313,273	1,278,531	131,181	298,182	1,540,877	515,895	5,293,373	1,236,785	1,203,488	122,314	275,945	1,465,720
Laundries and dry cleaning	79,688	1,627,290	412,631	422,035	44,786	137,607	264,125	72,806	1,502,857	367,140	384,462	41,025	123,404	249,848
Beauty and barber shops	337,396	2,555,827	469,712	679,148	55,397	77,421	885,302	318,925	2,432,864	452,883	646,652	51,393	73,364	840,995
Other personal services	132,251	1,416,072	430,930	177,348	30,998	83,154	391,450	124,164	1,357,652	416,762	172,374	29,696	79,177	374,877
Business services	287,758	3,175,876	870,292	493,578	51,950	165,391	920,513	270,465	3,059,084	853,577	474,958	50,160	160,350	878,201
Automobile parking, repair, and services	144,733	3,089,517	1,528,826	553,673	73,435	127,856	485,064	134,878	2,872,197	1,424,765	515,979	68,129	120,017	457,267
Repair services, except automobile	177,896	1,702,941	727,344	236,864	31,115	64,208	432,028	169,793	1,613,961	684,883	222,396	29,266	61,115	411,101
Amusement and recreation services	146,669	1,446,126	332,473	212,508	34,440	110,537	141,216	136,270	1,324,161	311,096	184,210	30,399	99,961	132,183
Medical and health services	403,816	12,122,735	848,341	1,569,422	152,673	366,790	6,680,249	384,903	11,584,841	809,180	1,510,577	144,293	348,104	6,372,192
Offices of physicians and surgeons	153,085	6,783,956	195,349	770,510	71,679	187,473	4,163,066	146,098	6,475,486	187,937	737,098	66,325	178,079	3,968,244
Offices of dentists and dental surgeons	82,144	3,195,977	283,318	434,940	39,605	97,007	1,627,111	77,606	3,035,334	267,254	415,952	37,241	91,545	1,541,238
Other medical services	168,587	2,142,802	369,674	363,972	41,389	82,310	890,072	161,199	2,074,021	353,989	357,527	40,227	78,480	862,710
Legal services	132,224	2,650,899	88,738	324,519	23,074	64,589	1,432,580	125,709	2,531,549	87,130	309,665	21,462	60,922	1,367,588
Educational, engineering, and architectural services	152,921	1,612,141	271,677	400,005	26,829	53,625	517,495	141,875	1,513,092	245,284	380,028	24,753	49,478	490,205
Accounting, auditing, and bookkeeping services	121,138	978,263	39,073	202,208	14,112	36,667	457,002	114,253	926,668	34,413	190,603	13,110	34,139	437,483
Other services	105,198	709,763	150,580	49,848	6,736	27,088	274,855	100,152	680,176	146,732	48,341	6,467	25,342	263,190

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Alabama							Arizona						
All industries	147,763	3,181,078	2,108,157	298,927	34,598	130,043	302,888	60,546	1,760,734	914,464	229,571	45,534	70,062	217,896
Agriculture, forestry, and fisheries	64,482	462,915	288,672	44,876	5,229	66,134	16,108	8,256	212,050	129,264	25,633	5,652	14,014	15,024
Farms	62,770	424,304	270,586	39,511	4,972	61,673	13,790	7,308	186,943	119,208	19,908	4,470	12,662	11,251
Field crop farms	22,047	174,923	100,881	17,866	1,840	24,407	13,125	1,345	55,081	30,647	8,712	2,148	5,674	4,918
Livestock farms	32,320	228,682	155,254	19,666	2,618	32,899	4,032	3,013	111,879	72,998	6,871	1,551	4,162	11,037
Other farms	8,403	20,699	14,451	1,979	514	4,367	[1]3,367	2,950	19,983	15,563	4,325	771	2,826	[1]4,704
Other agriculture, forestry, and fisheries	1,712	38,611	18,086	5,365	257	4,461	2,318	948	25,107	10,056	5,725	1,182	1,352	3,773
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	7,917	250,492	164,442	52,352	3,302	5,504	34,598	4,132	138,311	81,721	43,716	5,005	4,552	10,123
General contractors	854	101,471	75,634	16,613	1,094	2,115	8,453	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Special trade contractors	6,818	148,306	88,517	35,602	2,179	3,245	25,967	2,787	104,772	60,077	40,467	3,879	3,228	5,753
Manufacturing	3,282	177,435	131,189	22,172	1,961	10,026	7,426	934	23,747	12,720	4,913	729	1,700	4,224
Transportation, communication, electric, gas, and sanitary services	2,678	57,063	5,269	9,296	1,850	4,625	10,386	1,891	90,957	2,577	20,589	5,526	10,033	4,428
Transportation	2,435	48,289	5,059	6,570	1,705	4,428	8,156	1,499	50,756	2,577	10,350	3,949	6,962	3,537
Communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)
Wholesale and retail trade	32,715	1,703,633	1,380,719	94,557	13,678	20,020	85,028	17,253	920,198	636,930	82,534	20,370	17,506	50,330
Wholesale trade	4,253	279,198	215,132	14,007	1,808	4,859	15,036	2,753	93,535	59,362	4,815	2,040	2,855	11,129
Retail trade	28,457	1,423,297	1,164,769	80,484	11,865	15,160	69,804	13,754	811,021	570,321	76,996	19,092	14,198	35,538
General merchandise stores	4,998	101,643	81,247	4,209	891	1,197	8,032	1,393	34,462	25,587	2,110	413	580	2,259
Food stores	8,681	749,517	657,567	30,332	4,337	6,877	20,645	1,548	257,072	205,007	15,103	6,398	3,198	5,568
Automotive dealers	5,494	260,004	208,507	15,440	2,590	1,937	13,923	2,507	175,351	129,846	18,388	1,508	1,495	10,680
Gasoline service stations	3,909	172,250	138,690	9,686	1,912	1,605	10,008	1,725	155,916	116,094	16,930	1,180	1,349	8,511
Other automotive dealers	1,585	87,754	69,817	5,754	678	332	3,915	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Eating and drinking places	3,103	68,977	40,714	11,853	1,407	1,489	6,162	3,673	151,150	75,536	25,755	5,602	4,681	4,705
Other retail trade	5,480	213,036	155,680	16,386	2,310	3,376	17,135	4,450	179,933	125,503	15,333	4,999	3,752	10,467
Finance, insurance, and real estate	8,572	90,618	33,933	5,324	539	1,592	24,363	5,676	44,126	699	966	1,802	1,793	18,009
Insurance agents, brokers, and service	1,733	26,050	160	3,338	223	555	13,184	1,461	12,772	-	171	147	236	7,089
Real estate	6,388	58,722	33,773	1,207	166	847	8,834	3,932	26,783	699	203	1,382	1,371	9,407
Services	27,006	424,058	102,337	69,353	7,820	20,653	122,494	22,257	329,481	49,907	51,162	6,428	20,312	115,667
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,674	34,291	827	7,661	1,689	7,021	3,273
Personal services	9,846	69,913	11,066	13,995	1,675	4,269	15,342	4,213	53,755	20,872	12,770	1,038	2,449	9,491
Laundries and dry cleaning	1,418	19,466	4,012	5,879	475	2,295	2,175	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	7,443	45,828	6,490	7,409	1,108	1,724	11,611	1,930	16,199	3,033	5,853	333	525	4,576
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,953	33,250	16,042	6,006	645	1,592	4,144
Business services	2,332	20,611	5,698	1,750	156	1,235	6,978	3,523	18,890	2,378	871	210	2,259	7,184
Automobile parking, repair, and services	2,580	78,071	58,944	5,821	364	1,071	5,018	1,191	10,641	3,637	940	319	488	3,567
Repair services, except automobile	2,466	17,476	6,742	3,084	418	1,201	3,293	1,937	20,683	10,046	2,908	403	1,077	5,127
Amusement and recreation services	1,651	37,581	8,853	4,532	1,755	3,881	3,702	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical and health services	3,712	143,147	6,735	29,621	2,366	4,166	67,156	3,704	131,324	9,837	20,611	2,034	4,646	63,381
Offices of physicians and surgeons	1,520	68,883	1,669	9,646	878	1,656	41,783	1,502	61,060	774	7,860	556	1,658	36,988
Offices of dentists and dental surgeons	956	44,211	4,335	7,100	692	1,601	20,693	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other medical services	1,236	30,053	731	12,875	796	909	4,680	1,508	35,334	6,252	7,353	1,050	1,630	9,350
Legal services	1,116	18,070	106	2,589	272	796	10,983	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Educational, engineering, and architectural services	1,247	17,475	1,404	5,468	276	392	5,470	1,177	8,524	732	2,010	202	279	3,278
Accounting, auditing, and bookkeeping services	(2)	(2)	-	(2)	(2)	(2)	(2)	1,910	16,178	1	1,807	115	619	9,292
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Arkansas							California						
All industries	117,578	2,380,786	1,490,533	215,141	38,312	133,186	260,816	788,273	23,515,902	12,115,999	3,274,465	575,567	773,091	3,188,851
Agriculture, forestry, and fisheries	60,309	574,383	301,970	51,899	12,657	84,199	66,442	128,471	2,209,597	1,400,133	371,723	128,761	173,397	60,014
Farms	59,175	554,795	299,557	49,327	12,270	80,329	65,523	100,666	1,920,593	1,343,720	315,737	122,618	157,298	[1]16,057
Field crop farms	18,458	324,953	139,775	34,261	7,671	44,569	70,989	16,092	334,119	171,961	42,775	22,626	33,490	35,438
Livestock farms	34,676	203,934	143,801	11,171	4,074	32,409	[1]5,659	28,089	836,004	678,784	63,054	43,010	51,485	[1]49,309
Other farms	6,041	25,908	15,981	3,895	525	3,351	193	56,485	750,470	492,975	209,908	56,982	72,323	[1]2,186
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	27,805	289,004	56,413	55,986	6,143	16,099	76,071
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,331	60,390	10,161	5,334	1,944	6,217	[1]7,652
Contract construction	6,429	126,244	65,952	17,431	2,376	7,979	20,765	55,900	1,923,226	1,130,933	418,981	43,237	61,203	222,823
General contractors	(2)	(2)	(2)	(2)	(2)	(2)	(2)	14,109	683,932	431,442	85,529	12,725	25,504	57,263
Special trade contractors	4,903	70,585	29,854	10,734	1,725	5,716	13,959	39,932	1,158,455	647,163	307,928	29,198	34,328	157,651
Manufacturing	2,368	87,945	47,943	27,530	1,812	6,301	6,221	22,986	1,018,293	537,366	229,933	25,317	39,986	110,748
Transportation, communication, electric, gas, and sanitary services	5,077	55,767	6,775	7,857	2,334	8,898	8,379	21,162	701,579	127,236	160,500	35,736	51,217	82,713
Transportation	4,526	50,921	6,775	7,626	2,236	8,377	6,010	20,469	682,953	126,481	156,472	35,245	49,233	77,874
Communication, electric, gas, and sanitary services	(2)	(2)		(2)	(2)	(2)	(2)	693	18,626	755	4,028	491	1,984	4,839
Wholesale and retail trade	22,090	1,246,513	997,390	69,236	14,589	13,149	68,514	185,450	11,246,491	7,821,920	1,073,143	197,007	155,722	730,686
Wholesale trade	3,373	256,633	204,058	12,319	1,487	2,915	19,354	29,323	1,923,849	1,434,371	110,297	15,981	22,586	154,647
Retail trade	18,283	962,106	771,638	54,621	12,877	9,568	48,532	148,213	8,695,188	5,915,417	912,071	169,775	123,644	557,372
General merchandise stores	3,284	110,646	88,885	7,181	1,040	1,784	6,561	14,900	215,118	130,205	17,970	4,439	4,996	16,014
Food stores	3,795	179,831	156,301	6,475	3,038	1,964	5,484	16,057	1,371,343	1,048,838	102,146	22,637	15,485	61,705
Automotive dealers	4,373	371,834	319,301	19,188	2,942	1,537	9,893	23,377	2,971,831	2,250,366	254,306	31,435	19,864	155,481
Gasoline service stations	3,130	185,841	157,572	12,241	1,121	879	8,696	18,029	1,995,492	1,499,033	175,229	20,257	13,082	110,785
Other automotive dealers	1,243	185,993	161,729	6,947	1,821	658	1,197	5,348	976,339	751,333	79,077	11,178	6,782	44,696
Furniture, home furnishings, and equipment	1,265	78,517	57,963	6,335	954	908	3,772	11,921	659,447	437,020	76,158	12,873	10,119	41,811
Eating and drinking places	1,121	16,583	7,503	2,387	545	678	1,558	33,809	1,355,018	655,372	260,400	53,037	37,945	114,515
Other retail trade	4,445	204,695	141,685	13,055	4,358	2,697	21,264	48,149	2,122,431	1,393,616	201,091	45,354	35,235	167,846
Finance, insurance, and real estate	3,397	61,529	17,275	3,305	465	1,554	18,924	78,157	950,878	105,421	54,305	21,901	49,624	277,854
Insurance agents, brokers, and service	953	11,645	48	480	33	339	6,043	19,303	257,374	2,964	28,264	3,045	7,314	116,509
Real estate	2,402	49,245	17,227	2,820	432	1,177	12,491	53,481	591,068	98,965	16,947	15,639	38,150	147,298
Services	17,187	215,563	52,204	37,494	3,572	10,156	72,204	285,673	5,311,115	931,861	953,369	120,383	231,447	1,701,953
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9,822	239,475	23,491	45,676	17,601	28,632	18,617
Personal services	4,048	39,657	9,356	12,347	786	1,995	9,640	54,154	737,233	158,186	208,064	21,534	34,965	159,083
Laundries and dry cleaning	(2)	(2)	(2)	(2)	(2)	(2)	(2)	11,596	251,280	57,473	66,985	7,157	18,760	37,123
Beauty and barber shops	3,004	11,426	2,022	1,306	151	421	5,362	25,426	314,334	46,477	112,320	9,864	8,192	82,258
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	17,132	171,619	54,236	28,759	4,513	8,013	39,702
Business services	1,512	9,385	4,227	321	24	148	3,846	48,518	714,227	218,685	113,352	16,267	44,256	155,582
Automobile parking, repair, and services	3,209	45,096	20,991	7,358	1,061	2,014	8,529	16,283	432,633	177,710	86,763	10,701	16,218	70,856
Repair services, except automobile	2,520	26,846	11,487	4,014	539	1,010	6,461	19,864	271,812	114,251	53,326	6,675	10,356	54,763
Amusement and recreation services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	20,185	218,410	40,130	30,706	5,714	14,162	12,952
Medical and health services	2,312	64,665	3,370	9,220	841	2,287	34,071	49,809	1,832,949	89,675	265,070	28,390	53,961	915,936
Offices of physicians and surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	19,122	1,059,896	18,486	131,213	13,888	27,731	596,079
Offices of dentists and dental surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8,925	492,185	35,693	83,192	7,720	12,477	223,601
Other medical services	1,028	11,106	31	2,840	259	541	4,154	21,762	280,868	35,459	50,114	6,730	13,699	94,415
Legal services	(2)	(2)	-	(2)	(2)	(2)	(2)	12,196	315,978	9,876	46,002	3,647	7,914	154,818
Educational, engineering, and architectural services	1,302	5,851	484	780	30	162	3,173	19,936	234,078	38,891	57,321	4,733	8,219	59,251
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	17,650	171,510	12,636	35,813	3,096	6,301	74,292
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	17,256	142,810	48,330	11,276	2,025	6,463	25,803

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Colorado							Connecticut						
All industries	115,736	2,066,388	1,117,153	211,522	45,072	89,746	286,145	90,729	2,535,653	1,379,813	300,539	41,607	63,085	524,502
Agriculture, forestry, and fisheries	35,036	454,960	278,194	32,598	18,109	44,640	23,815	7,086	109,487	71,521	17,153	4,374	12,985	946
Farms	32,980	437,454	274,261	30,681	17,695	43,115	18,847	4,678	85,113	65,033	11,764	3,698	11,567	[1]5,977
Field crop farms	11,492	138,713	62,116	10,697	6,243	16,075	23,132	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Livestock farms	16,470	269,314	191,635	14,659	9,786	22,756	1,084	2,754	66,176	48,085	5,843	2,323	8,619	373
Other farms	5,018	29,427	20,510	5,325	1,666	4,284	[1]5,369	1,482	18,220	16,397	5,762	1,363	2,745	[1]5,987
Other agriculture, forestry, and fisheries	2,056	17,506	3,933	1,917	414	1,525	4,968	2,408	24,374	6,488	5,389	476	1,418	6,923
Mining	1,087	42,725	1,365	4,308	493	2,050	2,602	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	10,948	191,522	114,069	30,764	3,020	5,093	32,199	11,386	332,034	196,538	58,863	4,715	7,749	69,157
General contractors	2,048	77,648	55,410	7,977	613	1,651	8,183	2,697	156,844	106,082	25,900	1,929	2,875	20,830
Special trade contractors	7,731	89,258	48,353	18,944	2,095	2,348	19,230	8,317	172,454	87,949	32,963	2,776	4,846	48,280
Manufacturing	1,644	37,734	21,774	7,526	940	2,192	6,888	3,527	66,000	33,982	15,189	1,553	2,784	14,746
Transportation, communication, electric, gas, and sanitary services	3,518	53,405	16,273	5,034	2,654	4,092	4,551	2,167	36,529	1,851	9,472	1,540	3,522	7,705
Transportation	2,853	47,455	14,692	4,499	2,433	2,955	3,411	1,297	18,300	1,851	4,280	1,024	2,006	4,665
Communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	870	18,229	-	5,192	516	1,516	3,040
Wholesale and retail trade	24,063	846,931	604,322	72,393	11,083	11,623	55,597	26,510	1,329,635	956,327	112,846	20,752	17,351	124,703
Wholesale trade	2,989	196,376	153,589	6,361	1,034	2,132	13,982	4,045	320,654	259,982	13,686	1,954	2,747	21,957
Retail trade	19,263	642,591	448,092	65,573	9,992	9,148	39,251	21,480	974,979	677,452	97,413	18,511	13,604	95,429
General merchandise stores	5,712	47,018	31,832	1,956	360	703	5,743	2,534	48,746	29,394	5,968	941	1,180	3,510
Food stores	1,776	73,502	50,892	9,042	663	908	4,922	2,474	134,260	106,532	8,350	1,535	1,320	7,172
Automotive dealers	3,435	213,059	168,580	20,497	1,852	1,346	8,716	2,946	271,955	212,341	37,477	2,322	1,805	18,762
Gasoline service stations	2,434	151,566	117,313	18,262	1,230	914	6,987	2,493	250,112	197,745	35,606	1,996	1,564	16,155
Other automotive dealers	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,396	47,154	30,508	4,021	1,020	561	7,069
Eating and drinking places	3,136	65,568	32,703	11,215	2,404	1,302	6,307	3,786	133,191	64,129	18,460	6,007	3,417	18,281
Other retail trade	4,384	220,618	148,425	20,412	4,426	4,653	10,620	8,344	339,673	234,628	23,137	6,686	5,321	40,635
Finance, insurance, and real estate	8,725	82,144	23,444	4,266	1,469	2,538	26,072	6,930	98,235	17,488	6,045	949	1,925	38,846
Insurance agents, brokers, and service	1,908	27,034	7,143	2,565	169	693	6,631	1,636	46,451	10,611	4,919	395	544	18,427
Real estate	6,580	48,978	15,585	1,168	1,249	1,800	16,929	4,647	44,668	6,877	787	594	1,327	17,310
Services	30,296	356,349	57,712	54,633	7,301	17,464	134,066	32,473	558,965	100,800	80,725	7,652	16,247	267,781
Hotels, rooming houses, camps, and other lodging places	1,581	24,719	3,443	3,795	1,944	4,252	207	1,283	11,004	383	889	1,146	1,511	895
Personal services	4,650	40,122	10,042	7,323	925	3,121	10,750	4,568	48,317	12,138	8,331	1,016	1,698	17,922
Laundries and dry cleaning	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	2,778	18,301	2,944	4,870	398	561	6,712	2,798	29,667	5,698	6,689	516	608	12,704
Other personal services	1,104	11,333	5,148	866	259	829	2,594	1,305	12,072	3,962	639	354	669	3,118
Business services	5,319	37,205	2,729	7,347	1,508	2,036	7,407	4,347	57,686	18,361	11,096	704	1,784	22,524
Automobile parking, repair, and services	2,419	51,567	27,094	12,308	1,199	1,749	9,478	1,610	66,547	34,544	13,483	1,550	1,916	10,171
Repair services, except automobile	2,502	9,912	3,814	638	202	251	2,606	1,461	19,057	7,204	1,841	228	475	7,356
Amusement and recreation services	2,154	13,668	997	710	46	908	3,999	898	5,925	927	628	82	544	178
Medical and health services	3,688	116,757	4,108	12,898	920	3,317	71,206	9,115	216,868	12,900	23,295	1,712	5,414	140,807
Offices of physicians and surgeons	1,456	67,083	945	7,486	486	1,849	42,786	2,885	122,191	2,759	11,671	800	3,004	84,609
Offices of dentists and dental surgeons	903	34,857	1,258	4,517	373	1,172	19,357	1,404	65,665	7,467	10,483	718	1,747	34,866
Other medical services	1,329	14,817	1,905	895	61	296	9,063	4,826	29,012	2,674	1,141	194	663	21,332
Legal services	1,668	21,119	139	2,233	95	435	12,777	2,249	48,633	902	5,590	294	838	29,869
Educational, engineering, and architectural services	3,070	23,552	4,879	4,751	346	665	8,079	2,762	41,438	7,711	11,641	621	807	14,814
Accounting, auditing, and bookkeeping services	1,878	12,104	207	2,589	84	609	3,791	1,179	9,076	4	1,469	37	230	5,253
Other services	1,367	5,624	260	41	32	121	3,766	3,001	34,414	5,726	2,462	232	1,030	17,992

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Florida							Georgia						
All industries	254,933	5,544,841	3,073,849	774,061	95,264	230,541	725,436	186,351	4,402,135	2,765,472	493,056	68,992	171,731	505,632
Agriculture, forestry, and fisheries	49,997	657,215	443,358	130,545	20,021	67,832	[1]7,214	70,439	650,162	379,663	61,119	15,643	83,530	50,027
Farms	42,543	553,159	421,049	105,158	18,340	59,112	[1]25,726	68,726	600,438	360,588	53,758	14,912	79,614	41,283
Field crop farms	6,393	132,753	88,564	25,753	3,997	15,078	[1]6,697	24,689	289,895	155,983	25,643	5,976	30,862	43,504
Livestock farms	12,775	209,340	175,650	25,627	6,108	19,682	[1]11,279	30,241	252,375	170,903	22,343	6,920	39,533	[1]2,724
Other farms	23,375	211,066	156,835	53,778	8,235	24,352	[1]7,750	13,796	58,168	33,702	5,772	2,016	9,219	503
Other agriculture, forestry, and fisheries	7,454	104,056	22,309	25,387	1,681	8,720	18,512	1,713	49,724	19,075	7,361	731	3,916	8,744
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	24,348	610,283	387,008	149,654	9,469	20,070	83,355	13,437	392,874	236,519	86,911	5,603	10,926	54,258
General contractors	5,983	293,581	196,729	68,004	4,440	12,857	26,927	3,294	160,115	103,577	30,715	1,916	5,704	17,253
Special trade contractors	17,735	314,387	189,932	81,650	5,011	7,194	55,740	9,720	225,667	130,591	54,399	3,511	4,598	35,254
Manufacturing	6,954	200,894	87,599	51,350	4,778	14,192	22,123	3,809	199,769	123,005	38,748	3,986	8,272	15,943
Transportation, communication, electric, gas, and sanitary services	5,143	98,446	30,547	15,261	2,791	8,773	11,299	2,963	61,112	23,658	9,602	1,978	2,996	9,006
Transportation	4,473	76,009	22,912	10,581	2,212	7,462	8,762	2,938	61,103	23,658	9,602	1,978	2,982	9,013
Communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	(2)	(2)
Wholesale and retail trade	60,870	2,551,823	1,880,128	205,889	28,100	46,309	155,594	42,893	2,285,746	1,801,177	147,407	25,327	21,841	139,784
Wholesale trade	13,138	629,473	463,907	44,130	4,453	11,463	45,006	5,695	518,183	416,821	20,397	2,272	4,508	36,014
Retail trade	47,287	1,889,237	1,387,446	159,213	23,492	32,614	115,253	37,197	1,767,554	1,384,351	127,010	23,055	17,333	103,769
General merchandise stores	9,061	79,130	57,621	2,828	699	1,316	5,459	5,856	103,600	76,472	5,366	1,382	1,303	11,112
Food stores	4,593	255,709	197,016	18,826	3,153	2,666	15,528	8,868	541,169	469,608	19,082	4,853	5,053	21,149
Automotive dealers	9,841	707,793	576,488	50,022	4,637	5,940	26,727	7,716	493,682	400,876	30,491	5,826	2,840	22,265
Gasoline service stations	7,112	551,601	449,271	41,740	3,402	4,284	21,018	6,347	369,556	302,445	23,207	4,975	2,362	16,028
Other automotive dealers	2,729	156,192	127,217	8,282	1,235	1,656	5,709	1,369	124,126	98,431	7,284	851	478	6,237
Furniture, home furnishings, and equipment	3,268	153,517	107,924	14,702	2,441	3,003	14,663	1,843	60,337	41,865	7,233	686	814	3,759
Eating and drinking places	7,462	251,831	157,677	37,703	6,734	9,086	8,526	4,677	164,516	89,425	33,924	4,722	2,709	14,200
Other retail trade	13,062	441,257	290,720	35,132	5,828	10,603	44,350	8,237	404,250	306,105	30,914	5,586	4,614	31,284
Finance, insurance, and real estate	21,279	257,385	56,623	14,858	6,835	10,630	73,723	13,184	117,027	35,364	11,008	1,436	3,675	35,543
Insurance agents, brokers, and service	4,626	69,759	3,854	4,828	359	1,579	26,318	2,174	24,641	600	2,690	206	670	13,132
Real estate	15,188	173,876	52,723	9,708	6,289	8,445	39,353	10,800	89,630	34,764	8,203	1,202	2,915	20,742
Services	84,628	1,159,917	184,927	204,862	22,983	61,801	386,136	38,853	679,723	164,352	135,351	14,796	38,728	200,079
Hotels, rooming houses, camps, and other lodging places	7,297	78,893	8,074	7,134	6,039	15,055	3,927	2,353	72,614	21,808	10,808	3,011	9,193	8,456
Personal services	21,044	193,987	46,715	54,202	4,258	11,593	36,417	10,663	143,222	44,347	47,791	3,871	9,093	31,083
Laundries and dry cleaning	3,083	47,227	11,342	9,044	1,221	5,309	5,650	1,195	55,065	26,912	23,249	1,806	5,356	3,405
Beauty and barber shops	12,386	101,662	23,671	31,879	1,793	3,923	23,933	7,620	60,091	8,625	19,596	1,304	2,015	19,975
Other personal services	5,575	45,098	11,702	13,279	1,244	2,361	6,834	1,848	28,066	8,810	4,946	761	1,722	7,703
Business services	8,372	79,880	9,627	23,331	1,665	2,554	22,748	4,268	43,524	13,781	8,251	1,484	2,280	7,138
Automobile parking, repair, and services	3,834	88,597	52,087	16,779	2,317	3,808	12,740	2,899	97,169	41,400	20,791	2,436	5,787	8,905
Repair services, except automobile	5,445	38,942	19,641	3,140	555	1,515	7,539	4,104	40,224	18,283	6,906	550	1,375	10,125
Amusement and recreation services	7,620	73,859	15,357	9,411	1,187	5,990	371	1,525	23,740	8,643	3,080	727	2,340	[1]715
Medical and health services	13,306	406,829	22,083	53,805	4,459	13,384	217,955	6,290	182,720	7,535	24,348	1,777	4,914	104,675
Offices of physicians and surgeons	4,150	197,406	5,173	24,733	2,000	5,504	118,992	2,177	109,117	1,277	14,533	948	2,762	66,852
Offices of dentists and dental surgeons	3,168	129,912	8,410	18,467	1,555	4,390	61,551	929	47,435	2,204	8,448	657	1,537	23,401
Other medical services	5,988	79,511	8,500	10,605	904	3,490	37,412	3,184	26,168	4,054	1,367	172	615	14,422
Legal services	4,752	86,403	2,164	12,534	966	3,177	39,562	1,812	29,653	1,618	3,413	242	994	15,023
Educational, engineering, and architectural services	6,782	70,021	7,883	18,955	1,092	2,904	23,775	2,294	21,598	4,934	5,009	384	800	6,164
Accounting, auditing, and bookkeeping services	3,840	29,219	411	5,491	390	1,338	14,180	1,773	19,280	203	3,920	179	710	9,481
Other services	2,336	13,287	885	80	55	483	6,922	872	5,979	1,800	1,034	135	1,242	[1]256

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Illinois							Indiana						
All industries	477,761	11,880,287	6,666,232	1,200,248	354,967	538,023	1,908,926	287,937	5,425,591	3,147,729	568,894	116,449	282,526	848,163
Agriculture, forestry, and fisheries	168,331	2,299,384	1,201,355	94,561	107,795	305,150	364,445	144,075	1,307,377	725,378	51,306	60,778	178,626	160,884
Farms	160,717	2,173,793	1,151,903	67,616	104,734	295,324	338,805	142,448	1,258,312	700,348	40,241	59,935	175,780	155,092
Field crop farms	86,486	977,941	396,416	29,838	58,858	153,003	219,037	76,412	466,325	211,420	14,237	30,659	82,349	69,124
Livestock farms	66,984	1,151,061	726,238	31,864	43,177	136,453	120,402	56,731	737,852	454,776	21,196	27,637	88,461	83,688
Other farms	7,247	44,791	29,249	5,914	2,699	5,868	[1]634	9,305	54,135	34,152	4,808	1,639	4,970	2,280
Other agriculture, forestry, and fisheries	7,614	125,591	49,452	26,945	3,061	9,826	25,640	1,627	49,065	25,030	11,065	843	2,846	5,792
Mining	2,151	53,946	13,358	4,409	981	5,671	[1]3,267	([2])	([2])	([2])	([2])	([2])	([2])	([2])
Contract construction	31,863	986,346	618,592	234,437	15,787	26,337	151,322	20,742	528,564	317,706	111,650	7,684	14,357	88,768
General contractors	5,071	304,216	216,326	60,608	4,290	5,523	36,045	3,707	232,604	179,623	37,195	2,318	3,761	20,387
Special trade contractors	25,990	674,332	398,701	173,807	11,489	20,792	112,145	15,833	260,342	119,912	65,896	4,769	9,127	62,680
Manufacturing	7,216	350,059	203,963	81,359	7,651	10,903	52,159	2,102	106,036	57,924	30,960	2,121	3,874	15,627
Transportation, communication, electric, gas, and sanitary services	13,452	286,006	81,372	49,753	10,417	29,252	52,960	11,586	124,603	16,847	16,696	3,976	15,508	32,248
Transportation	12,326	267,935	79,780	47,881	9,891	26,512	48,648	10,640	116,651	16,821	15,259	3,803	14,855	29,330
Communication, electric, gas, and sanitary services	1,126	18,071	1,592	1,872	526	2,740	4,312	946	7,952	26	1,437	173	653	2,918
Wholesale and retail trade	98,819	5,608,738	4,100,968	431,845	174,080	66,168	399,163	40,957	2,440,787	1,828,345	231,321	28,167	27,518	188,826
Wholesale trade	16,717	1,336,885	1,059,120	50,384	11,392	13,035	113,214	4,159	301,104	206,626	18,527	1,822	4,150	41,448
Retail trade	81,452	4,233,313	3,009,468	376,611	161,166	52,516	285,574	35,457	2,090,780	1,580,621	210,848	26,098	23,226	144,525
General merchandise stores	15,651	179,676	119,925	9,858	5,948	3,457	13,382	6,616	75,705	45,562	3,915	565	2,109	11,756
Food stores	9,431	707,491	555,172	63,176	26,268	6,826	32,210	4,600	278,234	234,414	14,662	3,248	2,380	11,674
Automotive dealers	11,881	1,334,292	1,048,863	94,312	41,658	8,547	60,440	6,598	620,148	509,832	41,514	4,149	2,915	30,205
Gasoline service stations	9,093	940,369	720,642	71,962	35,296	6,808	46,506	4,883	389,941	310,877	26,340	2,389	1,720	25,133
Other automotive dealers	2,788	393,923	328,221	22,350	6,362	1,739	13,934	1,715	230,207	198,955	15,174	1,760	1,195	5,072
Furniture, home furnishings, and equipment	4,191	224,845	149,377	25,181	7,344	2,951	19,954	1,296	71,031	46,859	7,518	1,069	849	8,725
Eating and drinking places	20,145	744,188	414,031	107,031	45,209	17,090	61,583	5,729	258,030	150,624	50,208	6,863	7,401	23,250
Other retail trade	20,153	1,042,821	722,100	77,053	34,739	13,645	98,005	10,618	787,632	593,330	93,031	10,204	7,572	58,915
Finance, insurance, and real estate	32,186	453,790	104,725	31,119	9,449	15,597	154,802	11,864	151,011	23,231	15,058	1,832	3,968	69,156
Insurance agents, brokers, and service	13,242	179,216	21,449	11,653	1,043	3,873	78,729	4,365	61,290	582	5,512	475	1,370	31,959
Real estate	17,602	248,770	83,260	16,672	8,148	11,348	61,977	6,372	83,269	22,464	9,359	1,278	2,349	33,646
Services	121,590	1,833,149	339,613	271,979	28,646	78,855	732,801	53,663	736,333	165,860	109,267	11,325	36,302	288,782
Hotels, rooming houses, camps, and other lodging places	3,876	65,839	10,170	8,610	4,863	12,223	3,961	1,369	18,532	2,131	1,681	817	2,926	3,161
Personal services	32,897	373,918	80,646	90,585	8,182	21,123	98,820	17,638	147,230	43,421	31,723	3,118	11,953	37,621
Laundries and dry cleaning	4,940	103,867	22,788	22,923	2,488	7,874	21,198	1,461	40,689	9,347	9,099	765	7,069	1,160
Beauty and barber shops	21,687	167,393	34,373	47,947	2,800	5,187	54,037	12,239	78,751	24,416	19,976	1,838	2,944	27,559
Other personal services	6,270	102,658	23,485	19,715	2,894	8,062	23,585	3,938	27,790	9,658	2,648	515	1,940	8,902
Business services	13,754	162,182	49,611	24,418	1,593	4,946	55,925	6,190	65,528	23,131	6,908	851	2,950	21,604
Automobile parking, repair, and services	6,039	155,823	81,104	31,854	5,101	7,712	23,533	3,528	57,408	31,504	8,910	858	3,833	6,391
Repair services, except automobile	9,530	70,048	32,654	7,231	1,459	2,434	19,355	4,918	53,861	24,575	6,486	1,022	1,510	11,895
Amusement and recreation services	7,046	58,796	16,673	7,079	1,243	4,607	4,289	3,734	52,078	17,038	6,113	769	3,946	10,781
Medical and health services	21,285	605,247	42,217	62,655	4,264	16,846	353,696	7,150	250,025	19,583	31,046	2,577	6,558	149,825
Offices of physicians and surgeons	8,162	380,244	17,452	37,205	2,590	10,023	237,729	3,136	150,108	7,366	17,384	1,453	3,713	96,110
Offices of dentists and dental surgeons	4,813	155,279	15,404	18,244	956	4,593	79,693	1,711	67,102	6,430	9,539	740	1,741	37,170
Other medical services	8,310	69,724	9,361	7,206	718	2,230	36,268	2,303	32,815	5,787	4,123	384	1,104	16,545
Legal services	7,761	176,508	5,686	19,853	960	3,601	95,461	1,921	32,960	788	2,627	279	831	22,686
Educational, engineering, and architectural services	6,436	61,629	7,699	10,873	468	1,737	25,562	3,577	34,714	2,383	9,719	484	1,055	14,528
Accounting, auditing, and bookkeeping services	7,208	62,126	8,272	6,532	363	2,560	29,298	2,334	16,711	403	3,877	391	566	5,688
Other services	5,758	41,033	4,881	2,289	150	1,066	22,901	([2])	([2])	([2])	([2])	([2])	([2])	([2])

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Iowa							Kansas						
All industries	280,779	6,732,313	4,287,683	380,405	163,311	370,835	900,740	200,613	3,996,397	2,353,263	286,522	88,661	215,751	491,795
Agriculture, forestry, and fisheries	171,806	3,284,281	2,034,087	85,075	106,949	291,691	458,606	110,932	1,451,603	842,968	47,321	54,592	149,639	195,105
Farms	166,433	3,233,105	2,017,441	79,595	105,856	288,250	442,777	109,331	1,416,850	828,733	43,317	53,789	146,697	187,785
Field crop farms	47,332	552,908	248,203	21,468	30,619	71,568	106,861	47,161	468,163	195,488	16,472	21,231	63,595	110,443
Livestock farms	110,969	2,653,467	1,750,890	53,211	73,778	212,048	340,659	54,860	930,941	625,472	25,217	31,074	77,824	78,164
Other farms	8,132	26,730	18,348	4,916	1,459	4,634	[1]4,743	7,310	17,746	7,773	1,628	1,484	5,278	[1]822
Other agriculture, forestry, and fisheries	5,373	51,176	16,646	5,480	1,093	3,441	15,829	1,601	34,753	14,235	4,004	803	2,942	7,320
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3,535	96,593	7,623	5,470	549	9,870	418
Contract construction	14,164	313,836	187,162	58,658	4,349	8,565	55,331	11,290	229,114	88,118	32,906	3,958	10,918	34,426
General contractors	1,072	80,276	61,704	12,354	1,054	1,638	8,567	1,167	114,773	53,433	13,004	1,500	3,310	8,682
Special trade contractors	12,853	233,179	125,458	46,304	3,295	6,900	46,548	9,724	111,854	33,538	19,623	2,376	7,548	25,085
Manufacturing	2,065	65,844	35,332	11,132	1,203	2,696	9,792	1,192	21,789	11,411	3,660	237	868	3,932
Transportation, communication, electric, gas, and sanitary services	6,376	119,091	37,549	15,789	3,851	12,073	17,936	3,917	49,679	8,999	9,123	2,122	3,884	8,593
Transportation	5,955	111,638	35,054	13,294	3,442	11,228	16,462	3,654	48,237	8,999	8,809	2,086	3,787	7,897
Communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)
Wholesale and retail trade	39,640	2,388,201	1,879,071	144,711	35,438	28,815	141,824	30,873	1,709,781	1,325,745	109,384	18,015	18,339	99,345
Wholesale trade	6,133	647,504	568,808	16,989	7,848	4,534	22,988	4,338	501,604	434,058	14,922	2,198	3,838	13,629
Retail trade	33,222	1,727,487	1,303,307	124,998	27,193	24,094	118,487	25,637	1,187,081	877,493	92,077	15,629	14,349	83,033
General merchandise stores	9,928	129,404	84,860	7,401	1,992	2,130	16,044	5,530	64,258	36,392	5,822	854	3,013	6,849
Food stores	3,532	387,496	310,116	25,838	5,555	4,022	13,848	1,879	174,534	139,537	11,470	1,390	1,495	6,168
Automotive dealers	5,366	429,767	352,984	24,346	5,445	3,578	22,606	5,161	418,637	328,247	24,860	5,011	1,983	19,974
Gasoline service stations	3,702	261,789	208,704	16,183	3,895	2,481	14,695	4,269	277,417	214,103	18,477	3,483	1,611	18,816
Other automotive dealers	1,664	167,978	144,280	8,163	1,550	1,097	7,911	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment	2,081	120,646	87,176	7,660	2,458	1,474	7,122	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Eating and drinking places	4,024	161,106	96,081	20,373	5,476	3,917	19,906	3,929	97,942	56,262	19,594	2,801	2,048	8,203
Other retail trade	8,291	499,068	372,090	39,380	6,267	8,973	38,961	8,685	389,822	288,493	27,796	5,106	5,381	36,152
Finance, insurance, and real estate	11,803	136,980	33,835	5,821	3,074	5,103	46,835	9,108	81,132	14,617	4,083	1,030	3,702	32,744
Insurance agents, brokers, and service	3,993	45,873	1,822	2,630	206	1,257	20,638	3,339	37,068	10,593	1,880	216	832	14,689
Real estate	7,350	86,969	32,013	3,082	2,841	3,629	23,280	5,324	38,399	4,024	2,093	807	2,839	14,488
Services	33,753	411,487	73,718	58,495	8,371	21,617	167,995	27,993	349,823	53,361	74,553	8,158	18,531	112,970
Hotels, rooming houses, camps, and other lodging places	1,125	23,898	2,429	2,863	1,443	2,861	5,851	1,516	21,344	554	4,763	1,328	3,599	1,591
Personal services	9,694	86,366	18,145	7,829	2,331	5,431	30,059	7,899	71,045	17,089	16,642	1,687	4,144	21,210
Laundries and dry cleaning	1,126	11,554	866	1,739	401	1,536	2,994	1,296	17,277	736	2,537	423	1,934	4,021
Beauty and barber shops	5,345	24,028	4,562	2,716	365	993	10,531	4,790	35,669	10,943	12,410	782	906	11,434
Other personal services	3,223	50,784	12,717	3,374	1,565	2,902	16,534	1,813	18,099	5,410	1,695	482	1,304	5,755
Business services	3,085	15,239	1,695	2,160	312	785	7,354	2,226	17,823	1,525	1,285	245	1,087	5,073
Automobile parking, repair, and services	2,552	37,287	20,029	4,618	813	1,439	6,717	1,612	27,281	12,726	3,230	671	1,244	5,266
Repair services, except automobile	4,357	36,189	10,987	5,946	648	1,299	12,947	4,407	29,131	13,516	386	862	1,309	5,957
Amusement and recreation services	3,927	15,527	2,416	1,205	606	2,370	2,932	1,405	7,772	399	1,348	228	1,828	678
Medical and health services	4,543	135,984	11,550	19,022	1,509	4,583	75,262	4,601	92,096	5,844	11,659	1,208	2,525	52,466
Offices of physicians and surgeons	1,338	66,408	2,316	8,163	604	2,011	40,370	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Offices of dentists and dental surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other medical services	2,407	35,737	5,465	5,946	528	1,084	17,686	3,127	23,434	2,242	2,389	348	818	11,435
Legal services	1,539	24,991	603	2,148	177	808	16,020	709	12,374	352	1,301	107	509	7,654
Educational, engineering, and architectural services	1,325	19,462	1,116	6,310	335	1,419	5,635	1,291	51,642	221	29,964	1,549	1,462	4,327
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,208	13,060	284	2,296	197	671	6,957
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,119	6,255	851	1,679	76	153	1,791

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Kentucky							Louisiana						
All industries	210,762	3,287,810	2,028,061	279,924	57,290	131,197	471,873	128,535	3,077,629	1,707,200	371,069	44,020	146,545	361,566
Agriculture, forestry, and fisheries	117,034	541,438	278,151	40,196	15,007	74,995	84,128	42,158	415,223	215,589	52,839	6,863	61,855	20,641
Farms	116,200	526,107	275,339	37,199	14,741	73,212	82,528	37,991	362,200	204,873	41,348	6,102	58,364	12,457
Field crop farms	68,363	236,567	102,672	20,629	7,493	36,199	53,453	15,348	272,790	129,813	30,287	4,949	41,548	34,294
Livestock farms	42,157	267,752	158,691	13,639	6,625	33,895	29,897	15,861	75,354	63,716	8,707	883	14,652	[1]19,046
Other farms	5,680	21,788	13,976	2,931	623	3,118	[1]822	6,782	14,056	11,344	2,354	270	2,164	[1]2,791
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4,167	53,023	10,716	11,491	761	3,491	8,184
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,088	61,174	4,164	1,325	1,819	2,805	[1]1,583
Contract construction	14,252	271,876	150,384	42,543	3,363	8,904	47,512	9,119	379,803	250,303	92,844	5,394	9,408	37,594
General contractors	2,747	131,854	92,700	14,051	1,437	3,180	8,961	1,417	165,403	130,422	33,699	1,236	2,841	11,514
Special trade contractors	11,231	139,600	57,638	28,492	1,926	5,724	38,175	7,231	203,753	114,460	57,813	3,901	5,498	25,094
Manufacturing	1,679	77,143	43,133	18,635	1,906	2,509	7,819	2,162	115,279	67,538	20,149	2,189	6,982	1,341
Transportation, communication, electric, gas, and sanitary services	6,519	147,279	74,636	17,336	2,453	7,398	15,794	7,256	113,342	15,955	18,841	2,231	19,453	11,697
Transportation	6,211	143,626	74,536	16,664	2,381	7,040	14,902	7,248	112,629	15,900	18,597	2,213	19,379	11,620
Communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	31,637	1,775,407	1,407,877	98,224	27,217	18,855	114,988	26,656	1,379,011	1,023,761	102,402	18,406	20,111	94,256
Wholesale trade	2,582	601,059	537,017	13,638	1,808	4,021	20,545	2,755	160,771	115,060	12,145	1,070	1,688	15,715
Retail trade	29,055	1,174,348	870,860	84,586	25,409	14,834	94,443	23,735	1,213,499	905,068	90,110	17,310	18,358	78,104
General merchandise stores	4,196	27,635	15,992	1,072	247	1,672	4,866	2,489	63,703	39,081	6,766	1,499	2,382	5,255
Food stores	6,389	250,019	208,861	6,226	5,190	1,893	15,472	6,240	404,807	347,702	11,122	4,137	3,604	18,899
Automotive dealers	4,724	309,514	256,681	15,205	2,375	1,860	17,104	2,527	209,660	165,901	12,867	1,726	1,118	12,970
Gasoline service stations	2,619	150,356	125,470	8,219	1,126	752	9,278	2,064	132,844	102,272	9,022	1,153	763	10,035
Other automotive dealers	2,105	159,158	131,211	6,986	1,249	1,108	7,826	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,272	41,494	26,415	4,451	638	725	3,933
Eating and drinking places	5,587	195,928	128,895	26,437	8,559	2,802	16,386	4,699	167,407	101,513	22,732	4,015	3,250	10,621
Other retail trade	7,631	350,878	237,290	33,211	8,007	5,940	33,621	6,508	326,428	224,456	32,172	5,295	7,279	26,426
Finance, insurance, and real estate	7,238	66,407	6,956	6,624	984	1,688	25,747	6,309	140,455	64,649	7,820	1,064	4,486	33,185
Insurance agents, brokers, and service	2,047	23,304	276	3,052	255	437	13,572	2,103	38,628	3,329	4,465	245	1,078	17,859
Real estate	4,952	42,286	6,483	3,362	712	1,251	11,916	3,326	97,211	61,320	3,070	746	2,790	14,474
Services	30,858	385,655	60,678	52,736	5,892	15,062	170,404	32,571	469,615	64,730	72,863	5,932	21,156	164,381
Hotels, rooming houses, camps, and other lodging places	1,348	17,332	1,364	1,485	657	2,686	2,810	1,515	13,746	1,295	2,822	480	2,589	1,212
Personal services	10,268	89,330	19,553	14,199	1,535	4,905	31,796	9,725	56,394	5,885	11,737	1,160	3,289	17,931
Laundries and dry cleaning	774	14,825	2,041	3,578	478	1,983	2,125	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	7,469	43,397	7,237	7,564	570	953	20,407	6,948	27,676	4,452	4,370	397	731	11,907
Other personal services	2,025	31,108	10,275	3,057	487	1,969	9,264	2,003	7,407	823	830	101	942	2,452
Business services	2,880	14,318	2,066	2,672	208	554	6,387	2,467	32,913	2,920	7,087	648	1,854	13,345
Automobile parking, repair, and services	2,626	37,160	17,487	6,113	807	883	5,467	2,956	33,824	15,638	5,388	441	1,324	5,980
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4,102	33,709	14,486	3,912	364	1,586	6,520
Amusement and recreation services	1,591	13,380	791	1,438	256	929	3,041	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical and health services	4,746	134,935	8,022	14,964	1,424	3,081	82,318	3,930	135,353	9,563	20,851	1,343	4,977	68,836
Offices of physicians and surgeons	1,700	75,800	1,342	8,177	776	1,783	50,600	1,646	81,681	3,146	9,911	532	2,569	47,240
Offices of dentists and dental surgeons	1,522	45,650	4,613	5,430	444	916	25,381	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other medical services	1,524	13,485	2,067	1,357	204	382	6,337	1,461	20,505	3,128	7,222	544	1,163	4,453
Legal services	2,430	39,527	1,264	4,011	429	1,035	24,071	2,482	85,161	1,164	5,915	325	1,477	28,760
Educational, engineering, and architectural services	2,263	19,185	4,404	3,482	241	576	6,990	1,956	32,692	4,321	7,847	946	1,028	9,662
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,932	8,927	268	1,743	84	388	4,338
Other services	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Maryland							Massachusetts						
All industries	119,978	3,119,681	1,685,804	360,496	50,582	107,483	525,027	163,601	3,963,898	2,021,081	481,522	65,778	108,282	847,081
Agriculture, forestry, and fisheries	27,101	259,050	143,024	24,460	8,078	34,237	23,606	10,680	157,928	99,675	25,517	4,330	12,067	20,065
Farms	22,803	231,271	135,140	18,877	7,267	32,059	18,208	6,887	110,039	75,887	19,407	3,443	10,199	8,446
Field crop farms	9,492	61,074	31,636	4,478	2,475	8,688	5,463	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Livestock farms	10,251	150,438	89,207	12,377	4,222	21,109	14,145	2,855	60,541	43,917	7,945	1,566	6,688	2,939
Other farms	3,060	19,759	14,297	2,022	570	2,262	[1]1,400	3,904	48,836	31,498	11,301	1,816	3,406	5,554
Other agriculture, forestry, and fisheries	4,298	27,779	7,884	5,583	811	2,178	5,398	3,793	47,889	23,788	6,110	937	1,868	11,619
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	9,957	332,777	232,636	66,953	4,455	4,647	42,968	18,877	513,415	299,264	89,106	9,237	13,184	88,334
General contractors	1,849	195,299	159,367	39,255	2,231	1,433	10,390	3,888	210,309	141,241	27,287	3,696	4,692	17,291
Special trade contractors	8,076	137,436	73,266	27,698	2,223	3,211	32,556	13,841	284,590	149,059	59,490	5,185	7,382	68,460
Manufacturing	2,589	73,475	28,465	14,821	1,479	3,643	10,528	3,519	126,188	74,926	25,858	2,019	3,471	20,802
Transportation, communication, electric, gas, and sanitary services	9,468	111,226	11,499	17,135	5,956	12,571	18,757	4,103	82,641	20,921	12,896	3,129	6,915	14,954
Transportation	9,264	109,236	11,431	16,593	5,870	12,394	18,016	4,033	82,306	20,797	12,830	3,129	6,906	14,803
Communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
Wholesale and retail trade	23,710	1,655,491	1,183,834	134,574	20,563	26,501	124,517	40,548	1,794,492	1,291,101	145,098	20,807	26,778	178,241
Wholesale trade	2,122	176,787	135,034	12,553	1,276	2,532	13,798	4,622	246,112	163,366	17,414	1,790	2,270	37,779
Retail trade	21,588	1,478,704	1,048,800	122,021	19,287	23,969	110,719	34,277	1,522,513	1,124,972	127,380	18,822	23,112	128,419
General merchandise stores	2,304	56,477	33,962	4,328	867	2,430	7,468	6,143	230,443	178,836	12,657	1,227	4,087	22,281
Food stores	4,501	298,210	245,750	12,528	2,306	3,155	22,043	4,020	298,138	247,096	14,944	2,623	3,295	16,067
Automotive dealers	3,682	468,772	374,778	31,422	2,195	2,454	25,797	4,338	323,026	243,718	23,031	3,634	2,944	23,148
Gasoline service stations	2,732	370,967	290,215	28,997	2,036	2,190	23,913	2,917	253,775	200,343	19,826	2,796	2,573	17,152
Other automotive dealers	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,421	69,251	43,375	3,205	838	371	5,996
Furniture, home furnishings, and equipment	960	84,746	64,950	4,360	573	593	5,950	2,192	75,026	48,247	6,214	1,142	1,274	9,337
Eating and drinking places	3,902	169,530	95,277	27,540	3,653	3,828	18,230	4,248	173,562	115,098	25,699	3,789	4,026	17,486
Other retail trade	6,239	400,969	234,083	41,843	9,693	11,509	31,231	13,336	422,318	291,977	44,835	6,407	7,486	40,100
Finance, insurance, and real estate	5,789	58,131	2,448	5,753	1,204	2,912	27,900	14,978	227,526	45,584	17,630	3,683	6,129	75,548
Insurance agents, brokers, and service	1,986	22,614	461	1,875	129	544	14,111	4,061	92,795	16,364	10,405	874	1,813	31,573
Real estate	3,334	30,360	1,033	3,553	1,053	2,227	11,585	9,677	112,901	28,003	2,525	2,421	3,905	37,154
Services	40,823	622,788	80,693	96,213	8,767	22,783	278,037	70,492	1,060,097	189,307	165,299	22,472	39,495	449,277
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,844	47,762	13,869	7,727	3,869	4,846	1,404
Personal services	7,155	109,795	27,521	22,691	2,370	5,789	27,452	12,570	138,077	28,504	25,711	3,409	5,795	45,339
Laundries and dry cleaning	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,337	25,334	7,638	5,946	733	1,358	5,173
Beauty and barber shops	4,375	33,386	4,210	7,393	689	790	11,834	8,067	74,621	10,568	17,828	1,790	1,845	28,823
Other personal services	2,089	46,482	14,474	5,641	1,017	2,547	12,895	3,166	38,122	10,298	1,937	886	2,592	11,343
Business services	6,242	49,291	7,966	8,832	724	1,820	20,769	9,927	97,434	23,869	20,314	1,489	1,964	34,542
Automobile parking, repair, and services	1,023	21,500	11,608	3,876	324	509	3,794	2,597	57,722	27,849	8,707	1,351	1,568	11,903
Repair services, except automobile	1,836	36,711	13,937	6,984	613	1,140	9,881	4,517	45,453	20,523	3,616	807	1,150	13,740
Amusement and recreation services	2,511	13,708	1,579	3,258	369	1,276	[1]84	4,638	30,743	5,801	5,625	519	2,516	[1]35
Medical and health services	8,388	233,547	10,266	25,713	2,292	6,847	141,605	14,651	444,519	55,125	65,198	8,846	16,419	235,956
Offices of physicians and surgeons	3,607	151,822	2,253	16,045	1,184	4,127	99,796	6,973	233,960	5,026	22,305	2,512	6,794	157,083
Offices of dentists and dental surgeons	1,302	51,150	4,928	6,564	617	1,410	26,782	2,402	100,076	11,708	14,504	1,450	4,402	50,557
Other medical services	3,479	30,575	3,085	3,104	491	1,310	15,027	5,276	110,483	38,391	28,389	4,884	5,223	28,316
Legal services	3,661	78,858	1,722	10,279	542	1,450	47,409	6,415	119,411	3,922	12,649	1,011	2,499	71,705
Educational, engineering, and architectural services	3,860	46,636	4,365	11,619	556	1,148	14,046	4,256	42,316	8,105	12,065	747	1,385	14,971
Accounting, auditing, and bookkeeping services	2,782	13,178	308	1,697	117	512	7,335	3,930	21,466	616	3,462	292	656	11,997
Other services	2,398	10,507	1,221	368	53	336	5,503	4,147	15,194	1,124	225	132	697	7,755

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Michigan							Minnesota						
All industries	312,253	8,999,428	5,152,620	1,052,249	248,776	306,785	1,357,641	256,841	4,980,410	2,824,990	396,221	136,500	307,754	657,134
Agriculture, forestry, and fisheries	97,609	777,493	411,410	55,637	31,371	115,769	92,858	138,986	1,672,753	899,300	56,804	77,525	217,177	197,590
Farms	93,354	722,190	397,432	43,016	29,946	111,808	78,890	136,269	1,644,337	894,758	52,636	76,990	214,528	190,431
Field crop farms	36,568	156,458	70,366	3,519	10,960	31,542	12,056	44,254	422,605	198,059	19,097	26,809	64,168	50,634
Livestock farms	39,580	428,806	254,021	15,656	13,161	63,122	42,792	82,654	1,192,099	683,502	31,262	48,090	144,809	137,443
Other farms	17,206	136,926	73,045	23,841	5,825	17,144	24,042	9,361	29,633	13,197	2,277	2,091	5,551	2,354
Other agriculture, forestry, and fisheries	4,255	55,303	13,978	12,621	1,425	3,961	13,968	2,717	28,416	4,542	4,168	535	2,649	7,159
Mining	1,507	19,167	3,223	2,218	665	2,417	[1]115	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	25,703	817,033	476,163	193,311	15,681	20,685	146,469	13,368	337,951	168,591	80,095	7,306	12,227	50,948
General contractors	4,226	251,259	167,629	46,842	3,389	4,308	33,401	2,074	113,037	62,334	25,238	2,015	4,507	8,805
Special trade contractors	20,682	553,114	301,765	144,700	12,119	15,712	109,877	11,057	216,747	104,691	50,845	5,163	7,698	40,529
Manufacturing	8,403	276,241	154,745	59,370	7,230	11,312	42,202	3,327	119,375	82,537	8,857	1,329	4,457	9,323
Transportation, communication, electric, gas, and sanitary services	9,139	159,041	21,287	33,897	6,066	17,263	33,052	7,245	136,265	18,946	19,050	4,156	14,048	23,108
Transportation	8,382	147,379	18,512	30,837	5,830	16,266	28,927	6,444	124,754	12,519	19,050	4,064	13,538	21,294
Communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)
Wholesale and retail trade	69,341	5,183,966	3,758,501	428,958	150,502	69,217	345,807	37,242	2,008,300	1,489,095	143,800	29,447	28,147	138,914
Wholesale trade	9,457	890,407	654,930	48,259	13,987	11,868	69,866	6,983	403,714	288,329	10,718	9,968	5,119	47,148
Retail trade	58,189	4,209,477	3,044,346	375,226	135,019	55,005	268,774	29,826	1,603,184	1,200,047	133,021	19,469	23,019	91,327
General merchandise stores	11,800	166,626	112,086	6,603	2,783	2,322	23,519	6,438	102,814	70,464	5,332	815	4,244	8,340
Food stores	9,332	1,083,965	866,104	56,594	36,956	13,987	46,747	3,759	418,983	336,256	27,897	3,967	3,552	14,087
Automotive dealers	9,547	1,335,427	1,025,089	110,304	39,958	11,509	56,762	4,656	371,133	312,625	20,311	2,356	3,043	15,099
Gasoline service stations	6,930	861,712	643,072	76,222	33,757	7,049	42,130	2,886	215,942	178,151	14,261	1,282	1,957	11,914
Other automotive dealers	2,617	473,715	382,017	34,082	6,201	4,460	14,632	1,770	155,191	134,474	6,050	1,074	1,086	3,185
Furniture, home furnishings, and equipment	2,163	143,657	85,346	20,408	2,850	2,476	18,062	1,892	80,337	57,554	5,912	1,223	1,469	6,290
Eating and drinking places	10,525	447,827	209,801	94,706	23,576	12,529	37,342	5,346	199,573	115,760	37,400	5,499	5,221	15,774
Other retail trade	14,822	1,031,975	745,920	86,611	28,896	12,182	86,342	7,735	430,344	307,388	36,169	5,609	5,490	31,737
Finance, insurance, and real estate	15,118	216,329	29,954	20,109	3,887	7,463	94,906	11,976	99,338	12,328	5,179	1,639	2,776	47,022
Insurance agents, brokers, and service	5,147	95,734	12,331	9,375	663	1,701	44,940	3,601	49,932	3,027	3,127	234	812	25,370
Real estate	9,128	107,429	17,287	10,266	3,128	5,616	43,703	7,742	46,307	9,154	2,044	1,448	1,893	19,830
Services	84,331	1,538,620	297,136	258,109	33,276	62,115	600,437	43,390	599,303	154,187	82,045	14,738	28,458	189,783
Hotels, rooming houses, camps, and other lodging places	3,677	49,613	8,765	4,755	3,831	7,127	7,860	4,470	52,488	9,861	4,773	5,064	7,199	3,190
Personal services	20,743	247,082	54,032	62,360	6,250	12,368	76,063	10,560	84,749	23,431	10,685	1,980	5,323	28,421
Laundries and dry cleaning	2,457	68,835	15,560	19,537	2,173	5,290	13,054	1,072	21,459	3,973	3,541	850	2,812	5,160
Beauty and barber shops	14,134	133,203	22,886	39,529	2,740	4,172	49,659	7,060	37,585	8,614	6,024	615	1,156	16,217
Other personal services	4,152	45,044	15,586	3,294	1,337	2,906	13,350	2,428	25,705	10,844	1,120	515	1,355	7,044
Business services	12,467	165,287	65,791	19,825	2,710	6,431	44,307	4,510	41,016	11,709	4,863	349	1,718	12,115
Automobile parking, repair, and services	5,705	140,035	60,873	28,678	4,516	6,491	27,084	3,823	102,074	62,443	15,452	2,259	2,384	10,476
Repair services, except automobile	7,466	91,290	41,236	15,331	1,970	3,619	22,857	4,167	43,235	18,989	8,176	917	2,109	5,712
Amusement and recreation services	4,157	54,706	11,560	6,266	2,634	4,676	3,613	2,825	36,932	10,840	6,083	1,480	2,291	2,030
Medical and health services	15,444	597,754	45,873	83,871	8,873	16,148	321,796	6,318	181,569	16,023	26,627	2,222	5,472	96,196
Offices of physicians and surgeons	6,272	322,187	18,520	43,166	4,355	8,362	182,270	1,711	72,252	2,331	9,323	787	1,533	45,004
Offices of dentists and dental surgeons	3,829	148,417	9,535	19,488	2,267	3,880	77,941	1,821	66,053	5,475	10,540	862	2,465	33,380
Other medical services	5,343	127,150	17,818	21,217	2,251	3,906	61,585	2,786	43,264	8,217	6,764	633	1,474	17,812
Legal services	3,794	80,753	1,606	9,227	599	1,851	48,642	2,534	30,879	190	2,985	259	963	16,994
Educational, engineering, and architectural services	4,068	43,789	5,052	8,905	671	1,486	19,639	986	4,226	5	325	29	171	2,589
Accounting, auditing, and bookkeeping services	4,142	52,188	1,568	18,848	1,166	1,270	19,483	1,591	12,827	139	1,990	107	366	6,677
Other services	2,668	16,123	780	43	56	648	9,093	1,606	9,308	557	86	72	462	5,383

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Mississippi							Missouri						
All industries	107,929	1,987,671	1,227,747	191,274	42,875	106,936	204,922	299,503	5,528,632	3,291,618	505,319	104,170	241,761	787,349
Agriculture, forestry, and fisheries	51,220	429,056	243,698	44,876	7,339	60,884	24,204	142,962	1,176,335	696,375	47,423	35,637	131,099	135,409
Farms	49,721	415,239	242,794	42,820	7,100	59,507	21,016	139,596	1,157,179	692,118	43,395	35,154	129,309	131,022
Field crop farms	18,360	234,636	104,279	26,025	3,670	31,998	35,555	36,804	304,612	132,105	14,217	10,461	41,164	60,687
Livestock farms	25,886	166,618	129,688	15,153	2,918	24,254	[1]12,948	92,734	839,801	551,342	27,752	23,311	84,749	74,091
Other farms	5,475	13,985	8,827	1,642	512	3,255	[1]1,591	10,058	12,766	8,671	1,426	1,382	3,396	[1]3,756
Other agriculture, forestry, and fisheries	1,499	13,817	904	2,056	239	1,377	3,188	3,366	19,156	4,257	4,028	483	1,790	4,387
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	7,794	117,848	67,276	22,818	2,415	4,567	15,081	21,603	433,868	221,605	93,920	6,418	15,005	71,409
General contractors	1,410	45,597	33,613	6,894	882	1,653	1,366	3,353	148,642	83,411	30,051	1,571	4,009	16,626
Special trade contractors	6,189	72,029	33,663	15,924	1,524	2,890	13,665	17,845	284,638	138,194	63,862	4,847	10,996	54,254
Manufacturing	2,007	54,864	20,080	17,769	1,330	4,950	5,185	4,313	77,378	40,344	14,989	1,165	3,650	15,210
Transportation, communication, electric, gas, and sanitary services	1,768	35,156	3,056	6,629	1,077	6,064	4,933	9,947	118,230	26,725	11,295	3,228	11,051	19,705
Transportation	1,697	30,986	1,578	5,301	916	5,820	3,981	9,947	118,230	26,725	11,295	3,228	11,051	19,705
Communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
Wholesale and retail trade	21,687	1,052,889	822,557	56,280	23,894	14,350	61,821	46,566	2,769,158	2,089,416	207,072	45,537	35,460	188,248
Wholesale trade	2,824	220,674	179,374	7,472	1,444	2,925	16,682	7,387	479,209	343,281	26,893	9,899	7,388	46,901
Retail trade	18,608	826,121	639,072	48,432	22,034	11,228	44,466	38,744	2,246,541	1,715,349	175,864	34,612	27,267	138,168
General merchandise stores	2,430	92,239	66,398	5,676	2,767	2,216	6,169	7,940	92,966	62,468	7,336	732	1,288	11,996
Food stores	5,765	229,257	194,297	7,380	5,350	3,000	7,402	4,263	338,849	273,747	19,623	2,710	3,496	19,421
Automotive dealers	3,052	216,497	181,574	10,692	4,168	1,035	6,535	8,869	912,121	745,666	57,841	17,923	4,506	38,895
Gasoline service stations	2,092	93,314	78,543	5,961	2,433	429	1,089	6,538	513,435	397,031	41,638	16,087	3,376	29,470
Other automotive dealers	960	123,183	103,031	4,731	1,735	606	5,446	2,331	398,686	348,635	16,203	1,836	1,130	9,425
Furniture, home furnishings, and equipment	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,563	77,239	55,513	8,133	911	693	7,513
Eating and drinking places	2,017	54,977	34,123	6,632	2,550	1,292	4,610	7,038	230,340	145,997	40,138	5,255	4,324	20,430
Other retail trade	4,814	178,412	126,660	12,350	5,033	2,995	14,889	9,071	595,026	431,958	42,793	7,081	12,960	39,913
Finance, insurance, and real estate	7,543	41,274	756	1,432	432	2,817	18,489	15,202	147,649	19,551	6,732	1,360	4,200	70,157
Insurance agents, brokers, and service	3,489	28,190	343	1,093	223	1,831	14,435	6,306	52,662	299	3,018	239	967	30,371
Real estate	3,981	11,821	333	336	168	961	3,917	8,572	84,610	13,267	3,631	1,114	3,030	36,891
Services	15,008	247,277	67,902	41,453	6,115	12,666	74,474	57,329	793,565	195,612	121,897	10,590	39,617	284,921
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,907	50,109	20,892	4,562	948	6,686	3,651
Personal services	2,937	38,137	7,011	11,934	1,924	1,984	9,334	14,784	145,538	33,437	30,593	2,375	7,776	47,082
Laundries and dry cleaning	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,699	49,799	13,770	7,932	710	4,520	10,445
Beauty and barber shops	2,037	12,028	3,829	3,458	276	363	4,120	9,991	72,040	12,715	18,311	1,300	1,899	29,042
Other personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,094	23,699	6,952	4,350	365	1,357	7,595
Business services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7,087	80,693	18,665	9,613	980	10,259	21,439
Automobile parking, repair, and services	1,260	26,190	16,050	5,043	455	1,342	4,056	5,517	107,127	63,240	17,223	2,036	2,061	18,619
Repair services, except automobile	1,933	9,826	4,468	410	54	343	3,129	5,183	55,532	25,244	11,679	572	1,884	13,500
Amusement and recreation services	1,216	13,376	4,211	1,344	661	2,054	934	4,160	28,287	4,982	3,329	611	2,284	6,990
Medical and health services	1,531	67,750	4,637	8,161	810	2,427	38,263	7,706	224,750	21,021	27,627	2,063	6,088	124,140
Offices of physicians and surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,150	97,327	2,615	12,095	763	2,202	61,999
Offices of dentists and dental surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,696	66,525	7,775	6,834	445	1,454	36,620
Other medical services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3,860	60,898	10,631	8,698	855	2,432	25,521
Legal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,734	48,383	2,165	3,772	213	1,100	28,102
Educational, engineering, and architectural services	2,339	13,014	1,121	3,304	231	563	4,699	3,342	37,304	4,795	11,667	661	928	12,164
Accounting, auditing, and bookkeeping services	1,253	8,259	233	1,847	109	310	3,931	1,712	8,873	278	1,574	101	276	5,514
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,197	6,969	893	258	30	275	3,720

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Nebraska							New Jersey						
All industries	152,391	3,111,750	1,790,710	182,312	91,366	197,358	470,092	199,044	5,438,767	2,989,912	565,089	79,637	154,193	1,036,379
Agriculture, forestry, and fisheries	94,332	1,692,797	995,111	43,875	62,366	154,282	252,268	14,017	213,319	134,571	35,383	10,941	20,260	6,283
Farms	93,048	1,679,076	990,751	43,086	61,990	153,478	248,809	11,905	196,019	133,175	33,100	10,580	19,559	[1]1,021
Field crop farms	35,828	454,762	173,689	11,955	23,827	59,435	125,354	2,156	13,452	5,730	431	1,783	2,427	[1]555
Livestock farms	54,033	1,210,915	809,356	27,421	36,888	92,210	125,591	3,654	71,475	53,993	8,267	3,358	9,709	[1]6,583
Other farms	3,187	13,399	7,706	3,710	1,275	1,833	[1]2,136	6,095	111,092	73,452	24,402	5,439	7,423	6,117
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,112	17,300	1,396	2,283	361	701	7,304
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)
Contract construction	9,617	153,746	81,654	20,775	2,949	6,011	28,934	23,062	607,505	361,738	106,909	9,729	17,184	121,822
General contractors	1,426	50,302	31,828	5,864	1,173	1,538	6,456	3,703	197,346	143,573	33,616	3,103	4,329	25,270
Special trade contractors	7,986	100,343	45,715	14,454	1,653	4,254	24,296	18,908	399,784	213,066	70,041	6,454	12,696	94,940
Manufacturing	1,107	40,338	19,276	11,787	1,008	1,861	6,315	3,591	149,225	93,963	29,937	2,914	4,298	26,410
Transportation, communication, electric, gas, and sanitary services	1,793	76,154	7,330	18,947	3,642	7,441	8,212	6,065	106,757	26,139	14,771	3,444	10,164	23,713
Transportation	1,724	74,599	7,330	18,235	3,599	7,083	8,030	5,714	97,762	21,795	13,307	3,164	9,780	21,958
Communication, electric, gas, and sanitary services	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	16,179	821,644	640,011	51,701	12,352	9,061	45,345	55,194	2,852,932	2,122,701	190,646	28,035	40,865	236,962
Wholesale trade	2,160	155,029	125,990	4,583	853	1,689	9,808	6,544	585,229	475,856	35,739	3,876	5,115	39,752
Retail trade	14,019	666,615	514,021	47,118	11,499	7,372	35,537	48,336	2,266,765	1,646,643	154,907	24,152	35,680	196,866
General merchandise stores	2,873	13,636	9,436	330	157	187	1,336	3,774	102,144	66,557	3,862	672	1,251	13,994
Food stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8,916	550,115	437,935	28,235	3,750	7,935	41,867
Automotive dealers	2,548	259,673	213,236	15,265	4,462	1,837	6,944	7,929	623,049	494,308	40,039	5,823	6,232	40,214
Gasoline service stations	1,886	152,410	124,763	6,795	3,332	1,340	4,059	6,064	542,735	431,570	36,833	4,479	5,188	36,033
Other automotive dealers	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,865	80,314	62,738	3,206	1,344	1,044	4,181
Furniture, home furnishings, and equipment	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,443	130,420	89,803	7,235	702	1,471	13,643
Eating and drinking places	1,488	56,192	33,675	6,140	1,308	1,622	6,798	9,677	342,508	195,822	44,652	7,587	9,571	35,524
Other retail trade	5,225	253,847	190,452	20,775	4,409	2,735	17,771	15,597	518,529	362,208	30,884	5,618	9,220	51,624
Finance, insurance, and real estate	6,070	80,505	10,126	4,667	4,229	7,557	23,843	15,040	228,383	37,764	13,172	2,805	6,561	80,104
Insurance agents, brokers, and service	2,684	27,657	4,453	1,586	116	1,112	12,903	4,788	80,578	21,858	7,574	663	1,849	29,153
Real estate	2,634	45,591	4,941	2,765	4,066	6,207	7,670	9,544	132,988	13,034	5,088	2,067	4,239	44,582
Services	22,692	237,441	36,417	30,250	4,527	10,139	103,513	81,129	1,276,079	212,651	173,944	21,732	54,770	537,709
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,901	32,676	771	4,635	2,851	5,123	4,209
Personal services	6,188	36,080	9,063	4,357	756	1,791	13,187	14,814	192,687	48,176	35,031	3,796	9,465	58,579
Laundries and dry cleaning	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3,079	56,001	15,324	8,764	987	3,376	14,571
Beauty and barber shops	3,816	19,270	4,815	2,653	357	584	8,009	9,041	86,635	15,288	20,092	1,773	3,290	31,566
Other personal services	2,038	15,908	4,208	1,662	378	1,140	4,787	2,694	50,051	17,564	6,175	1,036	2,799	12,442
Business services	2,460	11,798	1,935	1,077	118	821	5,084	11,470	138,592	44,228	16,486	1,810	4,996	40,011
Automobile parking, repair, and services	1,731	19,279	10,341	1,877	440	496	2,949	3,865	93,400	32,150	22,681	3,262	4,081	15,029
Repair services, except automobile	2,761	9,724	2,389	216	109	410	4,504	4,359	45,023	17,118	4,148	772	1,303	15,775
Amusement and recreation services	2,399	11,810	3,326	491	162	1,115	1,159	4,759	29,560	4,151	3,013	554	4,081	6,214
Medical and health services	3,040	107,045	7,814	16,752	2,080	3,507	54,076	16,602	480,399	36,880	50,546	5,564	17,319	275,933
Offices of physicians and surgeons	928	49,187	957	5,775	607	1,293	29,059	5,973	276,994	9,020	25,769	2,708	9,537	177,930
Offices of dentists and dental surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4,079	132,804	13,454	15,286	1,954	5,155	65,873
Other medical services	1,266	26,252	4,463	7,089	1,147	1,131	7,724	6,550	70,601	14,406	9,491	902	2,627	32,130
Legal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5,079	125,859	4,067	19,617	1,300	2,932	64,593
Educational, engineering, and architectural services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7,028	75,857	21,248	11,958	1,344	2,591	23,852
Accounting, auditing, and bookkeeping services	(2)	(2)	-	(2)	(2)	(2)	(2)	3,544	39,511	383	4,547	268	1,837	22,000
Other services	(2)	(2)	(2)	(2)	-	(2)	(2)	5,708	22,515	3,479	1,282	211	1,042	11,514

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	New York							North Carolina						
All industries	553,672	13,731,648	7,286,434	1,449,241	220,788	398,015	2,808,190	255,877	4,445,388	2,654,343	500,383	86,087	188,721	622,730
Agriculture, forestry, and fisheries	63,162	789,480	445,480	87,219	30,051	103,741	78,486	126,725	901,424	482,143	115,155	17,208	99,902	144,106
Farms	55,335	682,871	415,654	66,011	27,549	92,452	55,331	123,494	869,910	478,421	110,593	16,502	98,272	131,679
Field crop farms	9,446	32,730	18,587	1,516	3,737	7,721	[1]5,911	92,857	646,972	333,322	89,500	11,953	72,795	111,943
Livestock farms	31,009	505,552	310,357	34,871	14,974	65,595	52,632	18,796	172,843	111,643	12,505	3,036	20,360	16,102
Other farms	14,880	144,589	86,710	29,624	8,838	19,136	8,610	11,841	50,095	33,456	8,588	1,513	5,117	3,634
Other agriculture, forestry, and fisheries	7,827	106,609	29,826	21,208	2,502	11,289	23,155	3,231	31,514	3,722	4,562	706	1,630	12,427
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	45,194	772,392	425,209	138,706	13,655	24,683	182,617	17,790	420,426	247,463	86,929	6,256	13,038	57,711
General contractors	6,936	238,278	160,014	44,918	3,772	5,250	36,296	2,859	196,603	141,112	31,454	2,188	5,818	13,051
Special trade contractors	36,744	510,709	253,631	88,091	9,376	17,095	142,077	14,744	223,321	106,351	55,475	4,068	7,220	44,158
Manufacturing	14,673	563,232	354,697	165,492	11,891	12,202	89,111	4,465	136,709	91,994	34,991	3,148	6,214	9,760
Transportation, communication, electric, gas, and sanitary services	18,187	323,074	86,519	48,963	11,097	28,946	72,058	4,853	81,180	3,554	17,272	4,430	12,484	8,815
Transportation	16,890	296,492	85,171	43,555	9,884	26,623	65,385	4,228	75,384	3,554	16,182	4,282	12,176	5,741
Communication, electric, gas, and sanitary services	1,297	26,582	1,348	5,408	1,213	2,323	6,673	(2)	(2)	-	(2)	(2)	(2)	(2)
Wholesale and retail trade	134,982	7,099,218	5,257,399	493,817	87,627	83,193	639,494	46,278	2,263,806	1,722,914	151,242	42,931	27,978	149,549
Wholesale trade	26,638	1,991,960	1,582,507	103,690	11,241	16,163	170,892	6,850	348,527	220,521	33,726	4,935	6,085	39,376
Retail trade	103,519	5,001,154	3,626,517	386,701	75,705	65,816	436,394	39,209	1,913,543	1,502,146	117,243	37,981	21,869	109,317
General merchandise stores	12,343	314,902	226,697	23,150	3,091	4,374	24,964	6,528	231,811	187,567	8,177	4,424	2,487	13,876
Food stores	19,062	1,146,393	921,645	57,809	9,216	10,010	82,295	7,892	394,289	332,640	11,372	8,384	4,250	18,834
Automotive dealers	12,317	1,009,637	809,804	70,960	14,362	7,804	55,780	8,566	727,288	617,549	34,442	7,932	5,259	30,787
Gasoline service stations	9,096	824,943	662,886	62,847	12,350	6,243	42,827	6,972	418,300	341,491	22,680	4,567	4,099	23,610
Other automotive dealers	3,221	184,694	146,918	8,113	2,012	1,561	12,953	1,594	308,988	276,058	11,762	3,365	1,160	7,177
Furniture, home furnishings, and equipment	5,640	225,214	161,453	21,978	2,641	3,134	21,453	947	25,324	15,019	2,340	805	410	3,430
Eating and drinking places	18,348	674,743	343,110	106,399	27,120	19,482	75,915	6,159	228,268	141,029	36,962	8,650	5,901	14,990
Other retail trade	35,809	1,630,265	1,163,808	106,405	19,275	21,012	175,987	9,117	306,563	208,342	23,950	7,286	3,562	27,400
Finance, insurance, and real estate	33,216	440,418	62,053	31,444	9,331	13,261	173,755	12,034	70,315	10,271	4,140	1,175	2,643	29,336
Insurance agents, brokers, and service	13,542	176,627	11,840	16,737	1,915	4,377	82,574	3,363	35,745	1,183	3,072	181	858	18,670
Real estate	16,909	179,989	16,545	11,850	6,786	8,329	63,253	8,411	33,989	9,088	1,065	967	1,574	10,530
Services	241,792	3,724,222	650,860	482,709	56,657	130,269	1,570,684	42,805	567,642	95,242	90,041	10,902	26,113	222,317
Hotels, rooming houses, camps, and other lodging places	10,689	134,380	33,065	12,279	11,767	23,923	6,353	2,729	48,062	11,435	10,481	2,202	5,737	4,753
Personal services	45,274	475,697	142,080	93,805	9,744	17,278	137,298	11,780	102,649	13,326	22,973	2,568	4,911	31,395
Laundries and dry cleaning	7,501	136,658	49,416	30,508	3,077	5,009	28,249	1,822	23,141	1,889	3,513	1,120	2,176	4,778
Beauty and barber shops	22,469	192,227	48,693	49,811	4,350	5,435	59,235	9,241	68,154	8,677	16,764	1,166	2,334	23,414
Other personal services	15,304	146,812	43,971	13,486	2,317	6,834	49,814	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	30,333	358,173	107,892	41,746	4,164	8,189	121,258	2,756	23,375	4,039	4,490	251	859	8,117
Automobile parking, repair, and services	6,128	130,036	73,203	15,647	2,508	3,728	23,414	3,175	60,590	33,744	5,536	1,108	1,973	12,998
Repair services, except automobile	13,708	113,169	45,831	8,911	1,628	3,611	35,880	3,733	43,343	20,561	5,468	1,007	1,147	9,540
Amusement and recreation services	13,415	176,620	58,216	21,712	2,979	8,961	16,414	2,692	23,880	4,045	3,522	1,154	2,376	4,335
Medical and health services	52,079	1,445,584	106,819	157,455	15,344	44,680	815,595	8,793	204,958	7,306	27,362	1,940	6,384	120,779
Offices of physicians and surgeons	24,265	879,223	22,259	81,233	7,841	26,402	546,005	2,794	119,117	2,175	16,302	1,078	3,709	74,639
Offices of dentists and dental surgeons	10,956	387,416	46,420	47,443	3,890	12,151	193,324	1,461	58,348	2,217	7,935	597	1,821	31,154
Other medical services	16,858	178,945	38,140	28,779	3,613	6,127	76,266	4,538	27,493	2,914	3,125	265	854	14,986
Legal services	21,946	431,991	26,062	54,713	3,900	7,909	225,527	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Educational, engineering, and architectural services	11,258	118,727	21,357	26,677	1,392	3,624	38,416	3,543	23,567	152	3,303	255	1,276	10,298
Accounting, auditing, and bookkeeping services	13,153	151,981	3,837	38,039	2,165	3,814	70,172	1,408	15,726	71	4,532	286	766	7,072
Other services	23,809	187,864	32,498	11,725	1,066	4,552	80,357	1,203	3,668	243	51	6	258	1,486

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Ohio							Oklahoma						
All industries	427,221	9,504,968	5,409,098	1,001,211	176,772	330,233	1,618,776	192,027	3,769,177	2,218,447	314,082	67,097	176,575	388,725
Agriculture, forestry, and fisheries	141,703	1,272,601	741,792	55,384	51,447	138,299	160,380	85,145	814,044	510,487	40,552	22,759	91,753	42,677
Farms	135,026	1,206,263	725,718	43,847	49,877	134,142	138,681	84,174	753,055	453,997	39,828	22,595	91,192	41,658
Field crop farms	53,652	291,347	127,782	11,250	18,342	46,966	48,489	23,270	281,432	122,377	15,790	8,644	38,663	58,350
Livestock farms	66,914	848,070	565,567	25,614	27,995	77,665	91,087	51,934	417,703	290,029	19,981	12,782	46,575	[1]12,221
Other farms	14,460	66,846	32,369	6,983	3,540	9,511	[1]895	8,970	53,920	41,591	4,057	1,169	5,954	[1]4,471
Other agriculture, forestry, and fisheries	6,677	66,338	16,074	11,537	1,570	4,157	21,699	971	60,989	56,490	724	164	561	1,019
Mining	1,429	64,548	18,300	7,765	1,039	4,338	1,402	5,057	116,069	6,958	6,273	4,269	13,511	[1]1,656
Contract construction	33,894	930,537	575,813	201,675	18,670	20,348	150,470	12,339	201,354	101,056	52,203	2,914	3,520	37,829
General contractors	5,887	396,471	289,385	75,264	6,988	8,433	33,339	1,330	83,576	55,677	15,027	605	894	6,957
Special trade contractors	26,325	466,762	234,014	117,880	11,390	11,453	109,229	9,061	106,793	41,038	36,852	2,288	2,241	26,568
Manufacturing	6,410	230,953	133,909	45,687	3,901	7,197	41,667	1,612	43,979	23,272	8,306	1,074	2,342	5,146
Transportation, communication, electric, gas, and sanitary services	17,418	375,950	77,196	64,382	16,684	38,508	48,681	6,012	276,462	146,646	23,742	7,053	11,127	11,236
Transportation	16,459	347,275	63,150	61,473	16,048	36,358	42,605	6,006	276,008	146,619	23,632	7,035	11,109	11,029
Communication, electric, gas, and sanitary services	959	28,675	14,046	2,909	636	2,150	6,076	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	83,385	4,703,088	3,535,268	354,428	57,697	53,937	374,570	29,432	1,641,090	1,295,401	99,221	17,771	18,186	87,811
Wholesale trade	10,753	934,089	730,812	42,662	5,599	9,237	90,007	3,541	428,605	372,292	10,395	1,489	3,586	14,101
Retail trade	71,035	3,702,864	2,756,631	305,880	51,049	43,385	278,630	24,659	1,130,041	856,817	84,510	15,199	12,983	71,402
General merchandise stores	13,126	152,150	106,973	4,703	1,160	4,058	16,752	3,020	29,452	18,593	1,988	246	735	4,044
Food stores	9,860	593,925	486,474	34,965	4,953	5,586	34,330	3,729	278,286	239,819	11,625	3,736	2,539	8,563
Automotive dealers	15,564	1,500,188	1,209,487	102,369	11,729	8,562	75,501	4,815	272,045	222,986	20,021	2,770	1,899	9,868
Gasoline service stations	10,309	870,095	678,254	64,826	7,177	5,957	54,068	3,474	181,938	152,290	14,748	1,310	1,215	5,684
Other automotive dealers	5,255	630,093	531,233	37,543	4,552	2,605	21,433	1,341	90,107	70,696	5,273	1,460	684	4,184
Furniture, home furnishings, and equipment	3,977	266,709	185,348	24,384	5,286	2,659	19,515	1,321	92,511	65,628	6,416	1,491	1,070	8,264
Eating and drinking places	12,448	535,875	317,829	84,031	16,417	14,016	55,188	3,080	72,460	37,862	14,841	1,851	1,665	6,353
Other retail trade	16,060	654,017	450,520	55,428	11,504	8,504	77,344	8,694	385,287	271,929	29,619	5,105	5,075	34,310
Finance, insurance, and real estate	25,895	317,660	42,536	26,527	3,561	9,632	130,694	10,490	150,520	41,508	5,649	3,174	8,879	34,500
Insurance agents, brokers, and service	9,765	124,849	12,112	13,083	848	2,206	61,594	2,789	50,481	7,770	2,950	278	1,498	19,376
Real estate	15,797	182,264	25,196	12,900	2,634	7,302	66,324	6,813	69,803	14,363	2,523	2,833	6,978	10,789
Services	114,175	1,599,761	283,918	245,016	23,697	57,497	706,085	40,788	516,884	87,020	78,136	7,814	26,876	171,049
Hotels, rooming houses, camps, and other lodging places	3,155	39,566	10,507	7,569	2,764	5,088	1,012	1,447	19,864	4,737	2,745	726	3,431	2,323
Personal services	29,319	290,086	61,871	51,903	5,261	12,609	109,341	10,587	89,467	9,600	21,610	1,742	5,950	21,358
Laundries and dry cleaning	3,636	92,752	25,907	22,864	2,050	5,476	19,425	1,693	49,363	3,944	16,398	1,173	3,204	7,103
Beauty and barber shops	18,895	136,419	18,837	25,115	1,978	3,757	67,851	7,671	29,580	3,112	3,608	296	1,160	12,128
Other personal services	6,788	60,915	17,127	3,924	1,233	3,376	22,065	1,223	10,524	2,544	1,604	273	1,586	2,127
Business services	13,205	131,197	37,862	16,403	1,654	4,688	42,516	3,117	25,040	4,384	3,005	152	829	11,131
Automobile parking, repair, and services	7,311	104,152	43,054	16,138	1,856	5,980	25,785	4,975	66,202	34,090	6,672	1,459	2,439	9,452
Repair services, except automobile	10,183	93,539	40,225	21,324	1,628	3,173	23,103	2,960	30,533	15,182	2,295	321	2,174	5,901
Amusement and recreation services	7,748	68,501	21,688	11,507	1,331	5,016	7,067	2,051	12,424	1,709	1,900	91	907	[1]1,281
Medical and health services	20,242	596,928	45,325	74,499	6,936	14,817	349,836	6,000	198,411	12,184	28,960	2,488	7,535	95,216
Offices of physicians and surgeons	7,866	342,820	15,015	39,611	3,204	7,761	219,655	1,810	86,579	3,164	10,749	821	2,354	51,148
Offices of dentists and dental surgeons	4,586	138,969	12,295	16,743	1,532	3,350	76,117	916	38,417	3,196	4,128	324	1,164	19,647
Other medical services	7,790	115,139	18,015	18,145	2,200	3,706	54,064	3,274	73,415	5,824	14,083	1,343	4,017	24,421
Legal services	8,053	157,233	5,005	20,723	975	3,154	92,577	3,069	48,540	4,113	4,944	427	1,746	19,804
Educational, engineering, and architectural services	7,340	64,864	16,580	14,181	679	1,753	25,246	2,713	13,730	430	4,897	244	441	2,760
Accounting, auditing, and bookkeeping services	4,224	38,354	404	8,813	492	822	20,799	3,500	9,714	583	708	144	1,373	3,181
Other services	3,395	15,341	1,397	1,956	121	397	8,803	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Oregon							Pennsylvania						
All industries	107,538	2,542,844	1,369,595	296,673	60,365	120,113	348,377	413,023	11,741,010	7,161,801	1,308,601	178,565	365,416	1,730,526
Agriculture, forestry, and fisheries	37,584	543,579	362,761	50,098	20,409	49,598	27,010	77,691	803,105	531,092	69,696	24,125	86,705	50,751
Farms	33,893	375,951	215,545	46,952	19,833	47,844	18,455	71,068	692,214	466,538	49,068	22,440	81,627	34,431
Field crop farms	6,726	88,519	41,642	10,290	4,064	10,198	13,882	17,294	55,197	36,991	3,096	4,352	9,638	[1]3,269
Livestock farms	16,225	167,644	108,124	15,720	10,329	24,443	[1]5,472	44,683	536,450	364,852	28,031	14,237	60,143	35,467
Other farms	10,942	119,788	65,779	20,942	5,440	13,203	10,045	9,091	100,567	64,695	17,941	3,851	11,846	2,233
Other agriculture, forestry, and fisheries	3,691	167,628	147,216	3,146	576	1,754	8,555	6,623	110,891	64,554	20,628	1,685	5,078	16,320
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,684	43,877	11,516	8,550	739	4,770	2,301
Contract construction	7,897	190,439	101,514	43,307	3,937	9,018	32,751	37,397	1,268,384	805,740	285,709	22,889	31,954	181,243
General contractors	2,052	74,876	50,602	21,087	1,171	4,124	4,982	6,973	510,890	378,134	86,827	7,727	10,518	43,803
Special trade contractors	5,356	104,771	46,993	21,777	2,545	4,447	25,292	28,853	731,261	414,445	193,271	14,967	20,651	129,563
Manufacturing	3,451	174,299	94,875	40,807	5,411	6,924	6,534	11,160	405,383	243,769	90,217	9,503	17,262	50,961
Transportation, communication, electric, gas, and sanitary services	4,384	142,550	7,110	22,278	8,373	14,632	25,337	21,367	515,664	170,686	68,309	18,649	46,298	71,889
Transportation	4,004	134,416	7,110	20,170	8,097	14,174	22,241	19,495	490,393	169,263	62,639	17,969	44,392	62,080
Communication, electric, gas, and sanitary services	(2)	(2)	-	(2)	(2)	(2)	(2)	1,872	25,271	1,423	5,670	680	1,906	9,809
Wholesale and retail trade	21,741	1,029,897	731,175	81,042	12,398	16,451	82,661	104,500	6,420,368	4,858,168	481,050	64,876	81,194	494,351
Wholesale trade	2,845	180,629	135,211	7,531	1,954	1,765	13,977	11,748	967,317	722,356	69,451	8,931	14,796	78,918
Retail trade	18,173	822,324	578,767	72,430	10,349	14,160	65,042	92,095	5,408,755	4,108,481	405,341	55,041	65,556	411,898
General merchandise stores	2,145	84,462	63,156	5,518	1,004	2,211	3,454	5,633	187,808	139,328	10,501	1,319	3,047	17,668
Food stores	2,398	198,783	163,394	9,845	1,502	3,007	8,035	19,680	1,246,422	1,022,951	66,625	7,644	16,294	72,561
Automotive dealers	2,684	216,215	166,807	17,267	2,089	1,748	12,037	16,382	1,542,651	1,252,576	101,414	10,766	9,878	81,114
Gasoline service stations	1,979	151,366	115,752	13,083	1,432	1,004	8,710	11,291	1,010,161	811,164	69,618	7,301	6,290	56,618
Other automotive dealers	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5,091	532,490	441,412	31,796	3,465	3,588	24,496
Furniture, home furnishings, and equipment	1,322	38,343	23,916	3,727	460	554	6,215	5,930	380,881	273,204	32,787	4,966	4,518	37,919
Eating and drinking places	3,492	122,293	62,177	24,234	2,724	2,855	13,920	16,869	514,773	298,598	65,922	11,790	13,779	72,897
Other retail trade	6,132	162,228	99,317	11,839	2,570	3,785	21,381	27,601	1,536,220	1,121,824	128,092	18,556	18,040	129,739
Finance, insurance, and real estate	7,104	91,172	18,625	3,947	1,257	3,192	39,047	19,174	294,013	57,626	24,650	4,935	10,024	109,876
Insurance agents, brokers, and service	2,838	41,317	6,776	1,604	126	1,295	20,840	9,342	148,184	28,271	15,778	976	3,752	60,643
Real estate	4,173	48,327	11,849	2,259	1,108	1,865	17,422	9,198	121,328	10,688	8,263	3,883	6,135	46,172
Services	24,823	352,173	40,912	48,313	7,801	18,930	135,525	138,242	1,981,442	476,275	280,325	32,782	87,010	768,607
Hotels, rooming houses, camps, and other lodging places	2,086	41,636	1,207	4,506	3,693	7,606	1,746	4,332	68,806	15,995	9,693	3,805	10,577	4,475
Personal services	4,811	46,549	4,823	7,963	820	2,382	13,503	36,963	318,637	67,878	45,762	6,267	21,103	102,657
Laundries and dry cleaning	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4,138	43,108	9,490	3,208	1,156	6,361	7,994
Beauty and barber shops	2,527	32,232	2,780	6,744	428	906	9,027	23,095	136,053	19,345	26,782	2,688	4,715	56,015
Other personal services	1,654	4,624	627	84	125	171	2,842	9,730	139,476	39,043	15,772	2,423	10,027	38,648
Business services	3,199	14,307	2,238	982	98	837	7,288	16,597	256,426	106,162	43,332	3,617	11,867	60,608
Automobile parking, repair, and services	1,522	26,642	14,350	6,584	485	850	3,488	12,306	235,082	141,018	38,711	5,269	6,946	38,973
Repair services, except automobile	2,247	26,154	8,495	1,636	252	817	9,385	8,746	81,569	35,462	11,429	1,245	2,900	23,284
Amusement and recreation services	1,592	7,642	169	197	38	380	1,346	6,646	49,551	16,324	5,785	644	4,281	5,901
Medical and health services	3,937	132,252	5,912	18,145	1,755	3,805	69,766	28,616	689,477	64,981	80,808	8,160	22,300	394,265
Offices of physicians and surgeons	1,432	59,487	1,042	8,604	835	1,501	34,411	9,939	367,741	14,463	36,201	3,742	12,471	233,553
Offices of dentists and dental surgeons	1,419	57,157	3,629	8,174	689	1,585	28,577	5,165	163,341	21,348	22,215	2,058	5,107	86,255
Other medical services	1,086	15,608	1,241	1,367	231	719	6,778	13,512	158,395	29,170	22,392	2,360	4,722	74,457
Legal services	1,197	22,458	803	2,857	325	966	13,093	6,270	129,862	3,092	15,810	1,289	2,192	75,632
Educational, engineering, and architectural services	2,459	25,166	2,862	3,886	239	934	11,113	7,473	95,697	22,907	21,663	1,863	2,929	32,502
Accounting, auditing, and bookkeeping services	1,569	8,280	-	1,555	95	320	3,982	5,737	35,423	248	6,527	457	1,243	18,104
Other services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4,556	20,912	2,208	805	166	672	12,206

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	South Carolina							Tennessee						
All industries	104,959	2,589,400	1,717,372	274,874	37,129	79,193	267,341	228,186	4,035,039	2,559,953	435,231	66,785	167,152	487,985
Agriculture, forestry, and fisheries	38,958	412,141	276,958	47,382	5,528	37,560	19,636	117,335	537,039	305,303	39,387	12,038	74,858	49,559
Farms	37,595	395,302	268,845	45,230	5,397	36,348	19,064	115,341	515,837	300,652	36,602	11,762	73,936	42,418
Field crop farms	22,456	222,171	134,596	26,725	3,105	19,370	17,171	52,710	200,560	92,616	16,596	5,246	31,914	30,345
Livestock farms	8,542	136,878	108,456	12,155	1,631	13,886	45	53,456	291,320	195,026	17,756	5,644	38,460	9,743
Other farms	6,597	36,253	25,793	6,350	661	3,092	1,848	9,175	23,957	13,010	2,250	872	3,562	2,330
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,994	21,202	4,651	2,785	276	922	7,141
Mining	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	8,558	241,765	155,985	56,024	2,560	3,483	28,223	15,961	456,047	317,998	88,805	6,072	12,190	58,328
General contractors	1,551	129,021	98,557	31,904	1,049	1,248	7,492	3,205	257,918	198,554	46,736	3,124	7,385	18,720
Special trade contractors	6,563	108,872	56,980	22,693	1,463	2,096	20,177	11,980	172,786	97,239	39,013	2,689	4,665	37,188
Manufacturing	1,649	90,440	48,456	21,259	1,829	5,752	9,058	4,168	115,619	72,154	22,722	1,646	3,317	11,607
Transportation, communication, electric, gas, and sanitary services	2,787	44,470	584	5,731	2,887	5,008	8,252	7,688	92,339	7,564	10,842	4,433	15,764	18,808
Transportation	2,787	44,470	584	5,731	2,887	5,008	8,252	7,589	89,069	7,457	9,464	4,340	15,523	18,130
Communication, electric, gas, and sanitary services	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	24,604	1,417,549	1,105,664	89,747	18,656	13,514	87,009	37,605	2,201,001	1,723,747	158,974	30,344	24,684	128,868
Wholesale trade	3,198	294,102	231,279	15,798	3,260	3,610	19,122	5,722	281,717	201,698	13,347	6,208	4,378	26,351
Retail trade	21,406	1,123,447	874,385	73,949	15,396	9,904	67,887	31,792	1,919,191	1,521,988	145,626	24,136	20,306	102,497
General merchandise stores	3,838	128,423	98,092	5,911	1,966	1,695	10,843	6,209	75,933	56,402	4,009	460	664	5,206
Food stores	4,799	261,252	212,572	11,879	3,572	1,675	12,400	8,346	490,615	412,028	28,282	8,239	4,654	20,648
Automotive dealers	5,926	401,850	321,762	26,545	3,233	2,732	19,679	5,970	595,375	506,297	28,959	3,924	3,485	18,497
Gasoline service stations	4,404	281,009	229,941	17,963	2,171	2,168	13,129	4,277	286,774	231,846	19,543	2,082	2,088	11,312
Other automotive dealers	1,522	120,841	91,821	8,582	1,062	564	6,550	1,693	308,601	274,451	9,416	1,842	1,397	7,185
Furniture, home furnishings, and equipment	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Eating and drinking places	1,818	41,781	26,383	6,029	1,170	573	1,946	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other retail trade	3,971	234,140	177,476	17,385	4,796	2,201	21,103	6,037	494,290	383,253	40,730	5,493	4,926	35,681
Finance, insurance, and real estate	9,061	121,239	72,542	16,602	728	2,169	19,655	8,979	78,733	15,765	10,109	794	2,125	29,732
Insurance agents, brokers, and service	2,855	17,475	17	1,893	132	974	10,077	3,251	36,196	2,068	7,154	143	284	16,777
Real estate	5,886	98,370	71,235	13,741	498	1,174	8,344	5,532	39,221	12,366	2,650	590	1,805	12,016
Services	18,824	249,855	49,667	37,300	4,795	11,330	93,278	35,657	533,207	106,836	102,496	10,931	32,462	189,134
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	5,659	48,527	14,007	8,903	1,556	2,253	12,563	11,975	113,858	24,660	31,796	2,648	5,279	28,558
Laundries and dry cleaning	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,489	32,405	3,534	10,003	1,040	2,502	5,418
Beauty and barber shops	3,277	16,483	3,405	2,658	673	325	6,954	7,485	61,719	13,469	20,120	1,300	1,582	17,684
Other personal services	1,584	15,139	4,894	2,723	516	1,012	2,705	3,001	19,734	7,657	1,673	308	1,195	5,456
Business services	1,587	16,627	532	3,417	272	909	5,678	2,949	29,783	6,023	2,585	218	1,463	11,404
Automobile parking, repair, and services	1,459	36,467	18,357	6,385	839	993	5,823	2,604	65,588	23,315	7,972	3,079	13,122	4,261
Repair services, except automobile	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,703	13,817	7,186	981	219	653	3,504
Amusement and recreation services	1,132	18,112	5,576	2,250	504	702	4,962	2,379	26,933	2,521	2,964	615	1,981	5,777
Medical and health services	2,917	76,084	4,663	10,702	856	2,807	44,616	6,276	203,297	36,800	42,725	2,514	5,574	97,645
Offices of physicians and surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,022	100,837	2,425	14,601	876	2,669	60,672
Offices of dentists and dental surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,128	37,727	1,968	4,371	266	1,182	20,723
Other medical services	1,585	13,028	3,618	2,454	189	677	5,974	3,126	64,733	32,407	23,753	1,372	1,723	16,250
Legal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,387	30,374	15	3,110	137	505	20,271
Educational, engineering, and architectural services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,827	20,867	2,723	4,488	197	776	10,564
Accounting, auditing, and bookkeeping services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,458	9,439	75	2,028	101	301	5,389
Other services	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Texas							Virginia						
All industries	640,103	15,278,120	9,135,336	1,690,893	219,123	720,753	1,465,101	166,822	2,991,975	1,744,108	360,215	47,093	123,133	424,303
Agriculture, forestry, and fisheries	240,492	2,490,932	1,511,758	216,765	56,289	297,153	155,138	64,721	476,306	301,729	46,273	14,372	62,799	18,294
Farms	230,032	2,355,197	1,465,905	199,576	54,889	284,497	135,850	60,373	428,362	284,261	41,682	13,424	58,508	11,116
Field crop farms	64,770	1,098,281	492,217	100,243	21,907	141,063	243,699	22,950	119,304	59,860	9,299	3,649	16,466	18,884
Livestock farms	141,512	1,174,148	912,748	84,664	28,466	130,336	[1]89,965	30,211	261,851	191,049	24,300	8,431	37,292	[1]9,160
Other farms	23,750	82,768	60,940	14,669	4,516	13,098	[1]17,884	7,212	47,207	33,352	8,083	1,344	4,750	1,392
Other agriculture, forestry, and fisheries	10,460	135,735	45,853	17,189	1,400	12,656	19,288	4,348	47,944	17,468	4,591	948	4,291	7,178
Mining	12,208	496,684	73,633	23,196	20,169	54,773	[1]54,615	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	51,256	1,494,625	861,372	327,098	21,372	55,522	180,017	14,075	300,744	173,542	78,682	5,739	8,620	48,891
General contractors	9,257	720,549	460,503	136,920	9,159	27,955	43,417	2,662	117,022	77,127	28,088	1,788	1,853	13,782
Special trade contractors	38,102	699,568	368,525	171,269	10,852	24,207	129,430	10,835	178,450	96,274	47,705	3,828	6,673	33,545
Manufacturing	9,524	507,778	329,952	79,915	5,584	27,037	39,399	2,178	42,701	18,708	12,808	790	3,000	3,443
Transportation, communication, electric, gas, and sanitary services	15,514	245,689	75,947	46,371	10,191	23,234	29,998	3,739	82,280	15,551	14,784	2,852	7,921	7,832
Transportation	14,382	215,273	74,225	33,074	9,525	18,600	29,489	3,542	81,573	15,551	14,692	2,816	7,915	7,539
Communication, electric, gas, and sanitary services	1,132	30,416	1,722	13,297	666	4,634	509	(2)	(2)	-	(2)	(2)	(2)	(2)
Wholesale and retail trade	132,061	7,648,225	5,875,602	577,393	63,036	101,329	401,319	28,548	1,470,229	1,134,083	111,369	12,892	17,095	94,412
Wholesale trade	17,277	1,557,122	1,218,835	71,986	10,206	19,208	103,720	2,040	181,883	153,528	12,894	1,314	2,789	10,626
Retail trade	112,480	5,946,270	4,550,209	492,695	50,825	80,050	287,701	26,475	1,288,344	980,554	98,475	11,378	14,306	83,793
General merchandise stores	18,272	198,055	135,435	14,915	2,121	5,559	20,623	3,227	71,998	59,582	3,162	386	681	3,846
Food stores	16,153	1,692,290	1,408,996	111,418	10,504	21,224	50,153	7,235	327,761	274,391	13,272	1,947	2,930	18,199
Automotive dealers	22,625	1,994,882	1,680,861	119,463	10,404	10,984	65,905	5,146	506,318	408,003	36,049	4,265	3,342	23,103
Gasoline service stations	15,953	1,023,545	837,767	78,706	5,271	5,906	39,730	4,420	390,481	309,344	29,770	3,168	2,081	20,551
Other automotive dealers	6,672	971,337	843,094	40,757	5,133	5,078	26,175	726	115,837	98,659	6,279	1,097	1,261	2,552
Furniture, home furnishings, and equipment	5,845	265,984	165,849	24,950	4,329	5,152	22,408	972	55,840	37,792	5,435	592	525	3,988
Eating and drinking places	21,509	596,967	346,192	110,156	9,856	16,953	42,909	2,850	97,934	56,153	16,750	1,693	2,524	9,328
Other retail trade	28,076	1,198,092	812,876	111,793	13,611	20,178	85,703	7,045	228,493	144,633	23,807	2,695	4,304	25,329
Finance, insurance, and real estate	40,013	594,370	118,790	76,457	12,092	47,911	113,521	8,173	54,768	2,149	1,796	727	2,285	26,821
Insurance agents, brokers, and service	13,454	252,981	15,600	53,955	2,724	9,391	66,453	2,266	18,073	154	331	49	267	11,650
Real estate	23,859	278,469	63,856	20,421	8,824	37,470	38,584	4,981	32,141	1,754	1,210	630	1,998	14,714
Services	137,838	1,795,916	288,158	343,517	30,377	113,560	598,123	44,971	559,486	93,945	94,333	9,703	21,222	224,799
Hotels, rooming houses, camps, and other lodging places	5,581	110,484	15,165	17,807	6,608	20,592	[1]1,976	1,484	15,895	516	1,911	582	1,671	2,487
Personal services	36,793	364,689	98,082	105,144	8,247	21,049	78,178	10,818	86,572	16,238	23,526	1,883	4,042	27,053
Laundries and dry cleaning	6,096	134,438	34,996	46,655	4,092	12,913	14,794	859	20,461	1,633	7,116	619	1,499	3,756
Beauty and barber shops	25,319	159,549	36,116	47,333	2,971	4,893	48,616	7,308	45,875	7,614	13,306	902	1,789	15,853
Other personal services	5,378	70,702	26,970	11,156	1,184	3,243	14,768	2,651	20,236	6,991	3,104	362	754	7,444
Business services	16,344	184,568	18,936	41,396	2,329	28,190	38,047	5,279	32,538	3,650	1,930	216	876	19,620
Automobile parking, repair, and services	8,755	158,962	69,853	34,450	2,741	5,907	29,295	2,479	51,497	28,189	12,354	1,117	1,941	6,384
Repair services, except automobile	10,083	64,560	27,304	5,242	787	2,350	19,163	3,547	29,820	15,226	3,140	314	782	6,916
Amusement and recreation services	7,945	62,992	14,528	14,919	1,164	4,677	5,369	2,772	31,775	3,642	3,742	780	2,645	4,303
Medical and health services	19,490	541,941	26,659	74,915	5,344	16,541	295,894	8,927	195,313	9,364	21,938	2,418	5,618	115,432
Offices of physicians and surgeons	7,354	343,568	8,630	44,336	2,878	9,333	201,211	3,425	109,018	2,044	12,415	1,326	2,910	70,111
Offices of dentists and dental surgeons	2,515	96,334	5,994	12,342	918	3,191	51,384	1,301	48,560	2,387	5,115	524	1,428	27,281
Other medical services	9,621	102,039	12,035	18,237	1,548	4,017	43,299	4,201	37,735	4,933	4,408	568	1,280	18,040
Legal services	7,086	117,511	4,823	15,203	754	4,538	57,244	2,019	36,103	195	4,254	380	1,251	21,638
Educational, engineering, and architectural services	11,477	103,262	8,956	22,321	1,538	4,887	37,208	3,628	62,674	15,537	18,997	1,693	1,541	12,193
Accounting, auditing, and bookkeeping services	10,158	59,610	644	10,686	727	3,327	28,558	1,897	10,877	912	1,832	173	630	5,911
Other services	4,126	27,337	3,208	1,434	138	1,502	11,143	2,121	6,422	476	709	47	225	2,862

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Washington							West Virginia						
All industries	149,242	4,030,138	2,272,671	496,608	102,831	159,586	635,980	59,112	1,296,450	767,776	172,711	23,944	40,640	193,801
Agriculture, forestry, and fisheries	46,322	700,102	354,106	84,501	23,763	71,698	122,445	14,430	56,909	39,808	7,684	1,583	7,479	[1]229
Farms	39,830	615,251	340,180	69,277	21,432	63,170	104,671	13,980	55,048	39,049	7,204	1,582	7,159	[1]816
Field crop farms	10,108	303,142	143,635	28,708	9,597	28,994	76,174	2,604	2,360	1,138	232	155	522	245
Livestock farms	17,712	171,160	114,667	12,865	6,552	19,355	6,750	10,173	44,144	30,053	4,875	1,038	5,874	60
Other farms	12,010	140,949	81,878	27,704	5,283	14,821	21,747	1,203	8,544	7,858	2,097	389	763	[1]1,121
Other agriculture, forestry, and fisheries	6,492	84,851	13,926	15,224	2,331	8,528	17,774	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	11,446	281,048	182,774	44,489	8,756	8,701	42,469	4,493	83,331	34,925	20,106	2,319	2,682	14,671
General contractors	3,022	165,328	129,458	23,525	3,755	2,908	14,052	1,915	68,613	30,722	17,162	1,929	2,409	8,806
Special trade contractors	8,107	115,061	53,030	20,915	4,994	5,751	28,243	2,336	13,410	3,852	2,429	343	262	5,541
Manufacturing	4,333	139,636	66,503	30,287	5,718	12,142	15,963	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	3,264	72,921	24,075	9,379	3,704	5,809	13,327	2,772	44,177	4,393	7,513	2,477	7,096	6,849
Transportation	3,159	72,111	24,031	9,379	3,686	5,791	12,690	2,525	41,329	4,216	6,743	2,403	6,596	6,262
Communication, electric, gas, and sanitary services	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	30,187	2,050,312	1,486,038	200,975	39,854	29,249	152,607	18,783	815,960	617,674	61,560	11,060	9,758	65,029
Wholesale trade	4,786	254,930	183,893	13,480	3,227	3,705	28,027	893	46,029	29,613	7,621	474	737	7,449
Retail trade	23,711	1,601,533	1,147,122	165,773	33,661	22,374	113,384	17,862	769,804	587,949	53,939	10,586	9,021	57,639
General merchandise stores	3,115	106,787	74,922	7,648	6,116	3,682	7,875	2,373	60,860	45,356	3,739	677	450	6,571
Food stores	3,332	259,379	208,233	13,206	3,927	2,685	17,951	5,054	278,417	237,801	11,254	2,965	2,828	12,488
Automotive dealers	4,612	421,646	319,203	34,197	6,009	3,957	24,819	2,318	137,929	108,110	8,719	1,404	1,536	10,004
Gasoline service stations	3,296	266,449	203,461	20,499	3,008	2,041	19,679	1,723	104,895	83,208	6,699	1,012	1,049	6,615
Other automotive dealers	1,316	155,197	115,742	13,698	3,001	1,916	5,140	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment	1,624	71,459	46,469	11,224	1,464	1,292	5,205	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Eating and drinking places	4,148	190,274	103,962	47,193	7,174	4,623	17,197	2,870	62,436	36,160	8,669	1,302	940	8,561
Other retail trade	6,880	551,988	394,333	52,305	8,971	6,135	40,337	4,333	143,327	99,518	11,891	2,850	2,101	13,492
Finance, insurance, and real estate	11,962	152,561	43,242	9,315	3,465	6,502	53,245	3,257	24,517	668	876	194	959	14,468
Insurance agents, brokers, and service	3,002	45,672	16,321	3,587	553	631	16,864	1,710	13,016	189	637	59	394	8,814
Real estate	8,766	104,706	26,915	5,283	2,846	5,797	35,908	1,475	10,277	378	95	119	547	5,012
Services	40,410	619,701	113,125	116,753	17,046	23,413	233,540	13,934	217,243	56,369	52,679	4,008	7,580	87,080
Hotels, rooming houses, camps, and other lodging places	3,743	37,810	7,188	5,948	1,599	3,872	5,054	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	9,861	89,341	22,029	19,110	2,613	3,807	31,904	4,245	39,469	11,801	7,848	1,154	2,112	12,002
Laundries and dry cleaning	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	5,635	46,071	10,245	12,850	1,560	1,011	18,643	2,642	17,222	2,426	2,705	391	652	7,897
Other personal services	3,578	29,071	8,773	3,385	571	1,516	10,640	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Business services	4,775	53,406	9,775	11,918	1,447	2,878	14,618	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Automobile parking, repair, and services	2,284	76,817	34,224	23,718	2,416	1,971	9,717	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Repair services, except automobile	3,595	36,133	14,352	2,451	788	1,551	11,908	1,647	14,543	4,097	2,282	303	791	4,967
Amusement and recreation services	2,172	14,160	677	1,611	304	705	1,945	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical and health services	6,274	235,305	20,264	38,223	6,218	6,569	122,059	2,508	69,963	4,308	8,614	848	1,637	44,530
Offices of physicians and surgeons	2,602	119,675	3,018	15,700	2,711	3,016	70,558	839	42,534	994	5,317	549	925	27,995
Offices of dentists and dental surgeons	1,686	74,727	6,702	11,354	1,951	1,796	37,807	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other medical services	1,986	40,903	10,544	11,169	1,556	1,757	13,694	1,318	11,829	1,542	1,194	107	186	7,540
Legal services	1,081	22,089	881	2,374	370	493	13,247	1,192	18,624	613	2,197	114	470	11,334
Educational, engineering, and architectural services	3,488	31,388	2,592	7,687	729	716	11,098	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services	2,063	19,228	570	3,690	506	485	10,006	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	1,074	4,024	573	23	56	366	1,984	(2)	(2)	-	-	-	(2)	(2)

Footnotes at end of table.

Table 2.5—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY 35 SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Wisconsin						
All industries	258,199	5,302,288	3,014,518	487,620	135,385	272,823	789,831
Agriculture, forestry, and fisheries	124,289	1,210,521	596,768	56,703	57,279	164,653	197,900
Farms	122,144	1,179,073	590,577	51,475	56,249	162,514	188,025
Field crop farms	18,495	73,094	36,548	3,850	5,891	13,378	1,127
Livestock farms	93,451	1,052,197	527,879	40,631	47,199	141,432	183,763
Other farms	10,198	53,782	26,150	6,994	3,159	7,704	3,135
Other agriculture, forestry, and fisheries	2,145	31,448	6,191	5,228	1,030	2,139	9,875
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	12,971	389,345	222,258	78,622	6,062	14,317	62,602
General contractors	1,446	121,532	98,412	22,493	1,402	1,611	10,111
Special trade contractors	11,261	262,169	121,062	54,444	4,576	12,706	51,034
Manufacturing	5,244	177,734	108,737	25,300	2,639	6,057	20,120
Transportation, communication, electric, gas, and sanitary services	5,235	127,623	18,867	22,712	4,765	9,134	24,152
Transportation	5,034	124,303	18,867	22,220	4,671	8,606	23,640
Communication, electric, gas, and sanitary services	(2)	(2)	-	(2)	(2)	(2)	(2)
Wholesale and retail trade	54,026	2,635,826	1,903,285	211,159	43,714	42,062	209,441
Wholesale trade	6,142	263,301	187,319	9,551	3,197	3,545	28,673
Retail trade	47,787	2,371,549	1,715,139	201,600	40,517	38,517	180,648
General merchandise stores	11,325	116,412	78,850	8,082	1,244	1,604	13,904
Food stores	6,359	551,054	442,313	41,378	4,995	4,953	26,184
Automotive dealers	5,494	534,221	431,044	31,113	6,112	4,181	26,544
Gasoline service stations	3,906	247,891	189,046	15,492	3,041	2,122	18,997
Other automotive dealers	1,588	286,330	241,998	15,621	3,071	2,059	7,547
Furniture, home furnishings, and equipment	904	142,359	107,358	9,271	1,117	5,343	10,962
Eating and drinking places	14,405	518,119	280,488	76,352	20,944	17,549	55,032
Other retail trade	9,300	509,384	375,086	35,404	6,105	4,887	48,022
Finance, insurance, and real estate	11,905	161,231	48,295	7,026	7,257	6,902	47,461
Insurance agents, brokers, and service	4,282	52,126	8,339	2,520	184	645	26,863
Real estate	7,231	106,015	39,956	4,487	7,064	6,212	18,710
Services	43,213	585,046	106,186	85,517	13,617	29,324	228,896
Hotels, rooming houses, camps, and other lodging places	4,716	47,079	10,851	4,305	5,283	9,342	[1]174
Personal services	6,756	85,202	21,757	22,253	1,841	2,857	27,288
Laundries and dry cleaning	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Beauty and barber shops	2,980	48,093	10,298	18,663	1,132	1,025	15,405
Other personal services	2,926	28,704	8,524	1,451	448	1,182	9,719
Business services	5,925	45,970	17,497	8,204	1,173	1,415	13,135
Automobile parking, repair, and services	2,280	60,381	25,998	11,729	1,536	5,127	8,099
Repair services, except automobile	4,639	42,900	9,973	4,165	804	3,306	3,942
Amusement and recreation services	3,740	14,963	1,298	1,860	383	440	5,701
Medical and health services	6,980	209,105	13,934	22,678	1,899	4,956	121,007
Offices of physicians and surgeons	2,444	109,174	3,467	10,672	781	2,297	69,885
Offices of dentists and dental surgeons	1,263	51,444	3,211	6,542	528	1,328	28,375
Other medical services	3,273	48,487	7,256	5,464	590	1,331	22,747
Legal services	2,536	50,549	1,166	6,621	412	1,125	31,098
Educational, engineering, and architectural services	2,061	10,440	1,073	416	72	183	6,307
Accounting, auditing, and bookkeeping services	1,918	11,700	109	3,201	175	348	4,969
Other services	1,662	6,757	2,530	85	39	225	2,524

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."
Not shown separately, but included in the appropriate totals, are "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable."

PROPRIETORSHIPS IN 15 STATES AND DISTRICT OF COLUMBIA

Table 2.6—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES

State and selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
UNITED STATES, TOTAL							
All industries	9,121,391	211,095,662	120,707,090	22,717,736	4,338,263	8,756,933	30,416,243
Agriculture, forestry, and fisheries	3,195,456	35,434,835	20,401,850	2,578,742	1,283,436	4,079,888	3,794,606
Farms	3,030,160	33,279,635	19,638,127	2,235,666	1,242,667	3,925,602	3,380,215
Livestock	1,534,833	19,906,712	13,041,045	903,503	661,081	2,134,460	1,418,722
Contract construction	679,649	18,304,853	10,911,690	3,875,960	324,209	547,214	2,750,006
Wholesale and retail trade	1,837,313	102,207,387	76,287,244	7,764,705	1,538,964	1,331,304	7,051,874
Retail trade	1,541,676	80,923,958	59,875,013	6,655,194	1,343,828	1,072,306	5,403,706
Finance, insurance, and real estate	548,493	6,746,655	1,315,419	483,244	128,160	277,672	2,245,378
Services	2,328,462	34,772,595	6,467,385	5,554,543	657,156	1,570,925	13,010,810
Personal services	549,336	5,599,189	1,313,272	1,278,530	131,181	298,182	1,540,877
Medical and health services	403,816	12,122,735	848,340	1,569,421	152,673	366,790	6,680,248
Other industrial divisions	532,018	13,629,337	5,323,502	2,460,542	406,338	949,930	1,563,569
TOTAL FOR 15 STATES AND DISTRICT OF COLUMBIA							
All industries	605,591	12,919,513	7,255,618	1,310,646	327,055	737,743	1,753,710
Agriculture, forestry, and fisheries	261,581	3,417,858	1,728,205	221,129	146,530	439,234	467,198
Farms	242,329	3,266,794	1,698,096	196,829	142,344	420,502	441,473
Livestock	130,667	2,011,933	1,178,677	100,638	85,690	231,519	181,105
Contract construction	40,477	1,285,749	807,670	268,009	27,563	44,067	163,990
Wholesale and retail trade	100,295	5,239,074	3,998,958	358,732	72,757	78,992	316,264
Retail trade	85,396	4,312,754	3,268,782	314,469	65,457	64,778	254,085
Finance, insurance, and real estate	31,085	364,287	84,583	19,440	7,363	12,902	109,496
Services	137,001	1,873,645	382,928	301,385	45,580	106,992	625,813
Personal services	33,441	305,816	76,487	75,043	8,868	22,238	75,157
Medical and health services	18,913	537,895	39,162	58,845	8,380	18,687	308,057
Other industrial divisions	35,152	738,900	253,274	141,951	27,262	55,556	70,949
ALASKA							
All industries	11,186	251,194	152,939	45,261	4,255	17,924	19,571
Agriculture, forestry, and fisheries	4,283	30,534	8,771	3,974	536	7,460	2,803
Farms	1,002	1,588	1,775	277	93	959	[1]2,178
Livestock	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	1,627	56,553	39,677	4,560	1,150	2,541	1,093
Retail trade	1,384	39,935	28,191	2,950	977	1,530	781
Finance, insurance, and real estate	(2)	(2)	-	(2)	(2)	(2)	(2)
Services	3,197	41,548	12,405	5,837	1,145	3,500	12,084
Personal services	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Medical and health services	472	12,673	653	1,179	215	866	7,031
Other industrial divisions	1,057	21,466	8,227	1,469	490	2,163	[1]26
DELAWARE							
All industries	17,190	472,309	250,849	62,905	6,850	24,551	59,568
Agriculture, forestry, and fisheries	4,115	44,273	26,158	6,609	939	6,171	2,186
Farms	3,998	35,488	20,558	4,078	734	5,603	1,687
Livestock	776	8,798	4,786	862	126	1,441	1,530
Contract construction	1,510	64,681	32,556	17,950	1,122	3,251	8,727
Wholesale and retail trade	3,230	221,950	174,437	18,047	1,615	2,931	12,965
Retail trade	3,166	209,054	164,424	16,086	1,469	2,832	11,956
Finance, insurance, and real estate	1,715	17,142	5,200	1,299	219	364	5,975
Services	5,329	83,214	11,368	12,823	1,364	7,950	29,173
Personal services	1,376	15,408	3,624	2,271	273	3,883	2,278
Medical and health services	927	26,884	430	3,343	324	716	16,344
Other industrial divisions	(2)	(2)	(2)	(2)	(2)	(2)	(2)
DISTRICT OF COLUMBIA							
All industries	19,406	324,741	116,095	46,922	5,788	10,042	80,637
Agriculture, forestry, and fisheries	559	4,092	1,885	982	292	691	[1]1,995
Farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Livestock	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	996	17,501	10,551	5,036	59	263	2,916
Wholesale and retail trade	2,225	115,831	78,661	10,984	2,017	1,545	11,179
Retail trade	2,000	109,284	74,847	10,280	1,967	1,522	10,228
Finance, insurance, and real estate	943	13,499	218	1,663	212	466	6,130
Services	10,180	158,895	24,454	27,657	2,876	5,050	58,575
Personal services	2,239	22,056	1,640	7,454	559	757	4,734
Medical and health services	2,155	44,811	688	4,219	351	1,449	26,949
Other industrial divisions	4,503	14,923	326	600	332	2,027	3,832
HAWAII							
All industries	25,592	515,661	229,696	65,302	22,911	14,160	90,788
Agriculture, forestry, and fisheries	4,092	44,605	27,439	4,215	1,534	3,227	2,029
Farms	3,348	38,795	27,375	3,249	1,340	3,067	92
Livestock	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,087	65,716	41,619	8,680	3,563	893	11,180
Wholesale and retail trade	5,813	211,073	134,760	14,821	8,814	3,672	22,988
Retail trade	4,616	183,092	121,142	13,481	7,987	3,194	16,662
Finance, insurance, and real estate	3,890	31,738	11,067	1,485	947	1,359	5,758
Services	8,551	122,990	6,686	27,979	5,990	3,842	42,787
Personal services	2,335	11,538	1,643	2,376	626	310	4,304
Medical and health services	1,125	40,245	986	4,255	1,823	1,286	22,090
Other industrial divisions	2,159	39,539	8,125	8,122	2,063	1,267	6,046

Footnotes at end of table.

PROPRIETORSHIPS IN 15 STATES AND DISTRICT OF COLUMBIA

Table 2.6—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
IDAHO							
All industries	58,278	1,269,088	792,393	110,299	26,845	73,720	121,200
Agriculture, forestry, and fisheries	31,290	399,533	227,068	32,093	14,286	46,755	38,781
Farms	30,375	394,341	225,965	31,810	14,143	45,991	39,002
Livestock	17,819	226,072	141,076	12,130	8,078	24,216	13,307
Contract construction	3,446	112,939	80,157	18,468	2,294	3,165	12,641
Wholesale and retail trade	7,102	503,775	418,303	29,359	5,378	7,587	6,433
Retail trade	6,447	331,475	259,000	25,657	5,006	6,398	3,885
Finance, insurance, and real estate	3,165	32,222	354	1,588	307	647	11,010
Services	10,033	154,152	53,457	18,838	2,475	8,376	39,104
Personal services	2,964	24,609	10,155	6,827	243	1,406	6,061
Medical and health services	1,223	41,237	5,027	5,736	614	2,265	17,291
Other industrial divisions	3,242	66,467	13,054	9,953	2,105	7,190	13,231
MAINE							
All industries	47,756	972,650	568,564	114,125	19,604	45,259	152,828
Agriculture, forestry, and fisheries	14,421	144,739	77,167	21,184	5,533	19,245	18,822
Farms	8,898	114,617	74,690	19,043	5,223	17,047	5,010
Livestock	3,943	79,206	50,319	9,331	3,005	10,562	7,392
Contract construction	4,744	92,121	45,600	21,741	2,160	5,587	18,844
Wholesale and retail trade	10,721	525,259	387,777	46,310	7,804	9,262	39,095
Retail trade	8,799	456,982	346,034	35,616	6,064	4,933	33,731
Finance, insurance, and real estate	1,809	43,400	28,882	1,393	146	447	7,406
Services	12,960	136,879	23,610	18,039	2,999	7,760	60,995
Personal services	2,754	22,237	6,669	5,171	528	1,160	7,046
Medical and health services	2,581	53,324	4,748	4,049	527	1,850	33,228
Other industrial divisions	3,101	30,252	5,528	5,458	962	2,958	7,666
MONTANA							
All industries	56,349	1,311,640	733,830	112,494	39,195	91,508	170,224
Agriculture, forestry, and fisheries	31,989	538,516	278,875	25,315	26,211	69,047	68,296
Farms	31,348	534,635	278,249	23,439	25,649	67,498	72,436
Livestock	17,247	339,099	218,255	16,133	16,262	36,976	15,477
Contract construction	3,877	94,571	53,774	18,256	1,932	3,462	13,535
Wholesale and retail trade	7,894	466,379	351,462	38,375	4,943	7,284	32,254
Retail trade	7,174	422,262	322,094	35,491	4,239	6,205	28,605
Finance, insurance, and real estate	1,634	43,119	12,024	2,105	1,473	1,865	11,878
Services	8,174	113,687	27,426	14,601	1,908	5,483	38,123
Personal services	1,989	18,417	3,518	1,632	366	1,454	5,689
Medical and health services	762	31,260	1,909	3,691	264	926	18,112
Other industrial divisions	2,781	55,368	10,269	13,842	2,728	4,367	6,138
NEVADA							
All industries	17,514	416,394	203,786	63,609	9,664	23,237	44,471
Agriculture, forestry, and fisheries	2,758	31,987	19,740	4,278	2,014	7,876	[1]9,093
Farms	2,401	30,384	19,131	4,188	2,003	7,672	[1]8,779
Livestock	1,528	28,042	17,248	3,627	1,544	6,042	[1]5,926
Contract construction	860	38,634	24,466	9,882	283	972	2,963
Wholesale and retail trade	3,774	187,599	137,589	16,272	2,602	2,093	8,291
Retail trade	3,429	148,968	110,451	12,990	2,328	1,093	4,497
Finance, insurance, and real estate	1,783	10,596	12	691	461	1,161	4,762
Services	7,815	141,250	21,355	30,913	4,055	10,327	37,830
Personal services	1,720	8,374	627	1,696	278	512	2,182
Medical and health services	994	43,820	8,372	6,652	763	1,840	18,811
Other industrial divisions	524	6,328	624	1,573	249	808	[1]282
NEW HAMPSHIRE							
All industries	28,772	722,190	432,630	80,050	11,159	26,131	110,134
Agriculture, forestry, and fisheries	3,978	34,031	22,528	2,237	1,028	2,575	3,974
Farms	2,489	28,175	21,162	1,789	915	2,232	1,637
Livestock	1,826	27,968	20,834	1,746	907	1,674	2,396
Contract construction	4,367	135,623	83,895	31,669	2,755	5,275	24,132
Wholesale and retail trade	6,987	392,556	295,033	23,663	3,666	6,693	34,057
Retail trade	6,535	368,491	283,265	21,905	3,556	6,490	30,410
Finance, insurance, and real estate	1,675	23,499	1,214	1,281	459	597	5,106
Services	9,515	108,605	19,487	14,050	2,375	6,924	39,138
Personal services	2,839	26,087	8,205	4,282	630	1,768	7,441
Medical and health services	1,450	30,338	1,870	2,564	287	1,081	19,955
Other industrial divisions	2,250	27,876	10,473	7,150	876	4,067	3,727
NEW MEXICO							
All industries	47,189	1,197,311	681,309	174,612	29,752	66,737	100,531
Agriculture, forestry, and fisheries	16,125	221,841	148,905	17,454	4,773	27,102	466
Farms	15,425	220,588	148,748	17,380	4,745	26,910	284
Livestock	6,550	107,473	81,371	5,085	2,449	10,422	[1]4,669
Contract construction	4,253	111,633	77,639	22,103	1,717	3,908	7,879
Wholesale and retail trade	8,931	494,148	366,495	43,619	8,494	10,139	28,400
Retail trade	7,719	431,678	325,750	38,413	7,599	8,546	21,485
Finance, insurance, and real estate	2,159	27,329	82	1,369	564	1,420	9,629
Services	12,032	154,964	30,629	26,341	3,955	8,842	52,124
Personal services	2,191	20,394	3,191	6,644	1,037	857	5,494
Medical and health services	1,139	42,894	3,074	5,266	842	1,815	24,006
Other industrial divisions	3,689	187,396	57,559	63,726	10,249	15,326	2,033

Footnotes at end of table.

PROPRIETORSHIPS IN 15 STATES AND DISTRICT OF COLUMBIA

Table 2.6—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY SELECTED INDUSTRIES—Continued

State and selected industry	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
NORTH DAKOTA							
All industries	76,781	1,216,757	553,892	79,096	47,595	125,707	241,610
Agriculture, forestry, and fisheries	55,965	712,488	258,590	33,686	35,700	109,612	181,044
Farms	55,420	709,799	258,331	33,482	35,658	109,154	179,740
Livestock	20,670	256,052	112,844	8,484	13,424	37,683	42,589
Contract construction	2,326	51,908	22,228	9,752	2,447	3,691	8,577
Wholesale and retail trade	8,673	345,856	255,693	21,770	6,751	5,038	18,648
Retail trade	7,374	331,700	247,537	20,495	6,627	4,641	17,654
Finance, insurance, and real estate	2,500	14,739	-	811	450	776	6,596
Services	6,190	71,766	12,005	11,505	1,614	4,580	22,969
Personal services	1,780	20,046	2,985	4,298	403	1,286	4,897
Medical and health services	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other industrial divisions	1,127	20,000	5,376	1,572	633	2,010	3,776
RHODE ISLAND							
All industries	25,949	744,681	467,165	56,484	10,924	13,512	129,120
Agriculture, forestry, and fisheries	1,279	11,568	7,038	1,615	337	733	1,118
Farms	1,027	10,487	6,152	1,609	320	668	1,251
Livestock	246	2,003	1,957	82	51	39	[1]121
Contract construction	2,412	46,678	24,167	4,621	886	1,583	12,630
Wholesale and retail trade	8,745	420,286	320,788	20,718	6,036	4,004	38,544
Retail trade	6,731	337,676	258,703	16,443	5,540	3,314	28,539
Finance, insurance, and real estate	1,949	14,143	418	1,388	201	489	5,862
Services	10,062	135,878	18,870	18,936	2,308	5,284	62,879
Personal services	2,863	29,229	6,735	5,152	499	2,054	8,420
Medical and health services	1,727	53,640	3,256	4,961	535	1,334	34,237
Other industrial divisions	1,502	116,128	95,884	9,206	1,156	1,419	8,087
SOUTH DAKOTA							
All industries	80,478	1,579,314	944,846	86,730	47,920	114,360	202,621
Agriculture, forestry, and fisheries	57,927	800,988	401,190	26,202	34,786	90,488	132,730
Farms	56,113	779,598	396,673	23,798	34,450	87,832	129,724
Livestock	38,612	616,318	332,950	17,771	25,422	65,040	91,788
Contract construction	2,253	50,642	21,350	10,044	931	3,362	7,190
Wholesale and retail trade	8,783	539,627	466,411	21,238	4,981	4,541	18,279
Retail trade	8,007	316,822	252,895	20,214	4,766	4,160	13,383
Finance, insurance, and real estate	2,325	30,739	9,759	890	1,108	1,801	8,028
Services	7,457	128,563	37,729	24,319	4,781	12,529	30,442
Personal services	2,083	38,419	20,155	14,443	1,637	3,033	4,989
Medical and health services	444	17,082	947	1,614	152	380	10,713
Other industrial divisions	1,733	28,755	8,407	4,037	1,333	1,639	5,952
UTAH							
All industries	43,148	784,411	420,696	89,052	16,926	31,632	114,370
Agriculture, forestry, and fisheries	14,080	90,118	48,251	6,768	4,364	13,144	7,379
Farms	13,600	89,118	48,088	6,763	4,318	12,923	7,287
Livestock	7,505	63,323	31,974	4,328	2,964	8,757	8,387
Contract construction	3,843	175,640	111,747	28,808	3,894	4,104	23,068
Wholesale and retail trade	6,321	282,090	205,670	19,017	3,786	4,437	13,094
Retail trade	4,228	203,339	147,619	16,244	3,052	3,303	7,442
Finance, insurance, and real estate	3,277	37,732	8,100	1,998	280	599	13,248
Services	12,322	167,862	37,415	29,049	3,257	6,715	54,123
Personal services	3,322	24,223	1,950	6,107	691	1,647	5,901
Medical and health services	1,503	49,413	2,251	5,091	414	1,285	29,807
Other industrial divisions	3,305	30,969	9,513	3,412	1,345	2,633	3,458
VERMONT							
All industries	22,091	594,210	401,911	57,402	12,275	27,732	65,406
Agriculture, forestry, and fisheries	7,174	133,781	84,237	11,617	5,968	16,087	9,427
Farms	6,786	130,870	83,741	11,258	5,902	15,704	8,512
Livestock	5,458	110,742	69,641	8,412	4,813	13,218	8,398
Contract construction	1,677	40,062	29,603	13,461	809	760	4,118
Wholesale and retail trade	4,719	288,780	231,841	18,597	2,423	3,561	18,430
Retail trade	3,784	250,130	201,383	16,962	2,253	3,233	16,052
Finance, insurance, and real estate	903	5,597	609	763	300	248	2,779
Services	6,100	101,596	39,953	11,862	2,405	6,209	28,353
Personal services	1,025	8,839	1,013	1,611	226	1,365	2,571
Medical and health services	1,187	25,254	3,643	3,792	429	818	14,793
Other industrial divisions	1,518	24,394	15,668	1,102	370	867	2,399
WYOMING							
All industries	27,903	546,983	305,026	66,319	15,409	31,555	50,641
Agriculture, forestry, and fisheries	11,543	174,771	90,364	22,901	8,230	19,025	9,227
Farms	9,727	144,691	85,593	13,702	6,565	16,579	8,011
Livestock	7,607	119,062	73,338	11,409	5,577	13,173	4,201
Contract construction	2,039	87,846	64,460	18,273	1,841	1,598	2,394
Wholesale and retail trade	4,750	187,317	134,362	11,389	2,305	3,675	12,518
Retail trade	4,002	171,869	125,446	11,248	2,032	3,390	8,777
Finance, insurance, and real estate	1,122	17,257	6,646	562	174	696	4,914
Services	7,083	51,800	6,081	8,639	2,078	3,625	17,217
Personal services	1,625	14,181	3,642	4,624	852	396	3,124
Medical and health services	936	13,558	609	1,587	221	412	8,003
Other industrial divisions	1,366	27,992	3,113	4,555	781	2,936	4,371

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Other industrial divisions include "Mining," "Manufacturing," "Transportation, communication, electric, gas, and sanitary services," and "Nature of business not allocable." Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.7—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	United States, total		Total for 35 States		Alabama		Arizona		Arkansas		California		Colorado		Connecticut	
All industries	6,926,350	34,899,087	6,471,470	32,811,875	110,617	370,470	43,541	264,230	82,991	329,547	553,719	3,851,165	84,569	363,704	72,437	559,981
Agriculture, forestry, and fisheries	2,017,077	6,108,065	1,835,942	5,446,500	41,590	61,346	4,061	34,541	33,480	114,125	62,781	298,332	19,912	70,233	3,607	16,370
Farms	1,894,361	5,599,681	1,726,889	4,978,403	40,160	57,110	3,267	30,487	32,664	110,150	42,928	206,984	18,104	64,117	2,063	8,612
Field crop farms	792,813	2,433,484	724,941	2,131,933	16,928	23,527	928	9,994	14,079	82,044	9,787	62,046	7,978	30,170	(1)	(1)
Livestock farms	937,765	2,699,310	847,033	2,403,862	18,318	29,818	1,670	16,575	16,282	23,172	10,090	40,428	8,744	28,812	1,417	6,721
Other farms	163,783	466,887	154,915	442,608	4,914	3,765	(1)	(1)	2,303	4,934	23,051	104,510	1,382	5,135	(1)	(1)
Agricultural services and hunting and trapping	122,716	508,384	109,053	468,097	1,430	4,236	(1)	(1)	816	3,975	19,853	91,348	1,808	6,116	1,544	7,758
Mining	27,481	139,327	25,647	129,636	(1)	(1)	(1)	(1)	(1)	(1)	1,178	8,703	(1)	(1)	(1)	(1)
Contract construction	610,680	2,921,400	575,306	2,744,773	7,582	35,924	3,312	13,248	5,837	22,707	46,919	257,513	9,748	35,011	10,117	70,497
General contractors	105,698	752,786	98,495	697,131	(1)	(1)	(1)	(1)	(1)	(1)	11,130	75,552	1,645	8,991	2,470	21,475
Special trade contractors	481,733	2,076,127	454,590	1,957,909	6,808	26,393	2,201	8,396	4,351	15,706	34,420	173,352	7,000	21,202	7,461	48,807
Manufacturing	127,451	852,886	121,057	822,813	2,728	9,843	(1)	(1)	1,954	8,242	14,442	137,732	1,003	8,139	2,288	15,394
Transportation, communication, electric, gas, and sanitary services	223,870	933,227	207,439	879,749	2,017	11,489	1,302	6,756	4,315	9,778	15,639	96,230	2,855	7,610	1,628	9,543
Transportation	208,670	854,050	193,390	803,240	1,774	9,259	1,107	5,800	3,764	7,409	15,004	91,098	2,190	6,470	1,012	5,349
Communication, electric, gas, and sanitary services	15,200	79,177	14,049	76,509	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	1,460,032	7,805,594	1,383,347	7,433,423	25,381	95,154	12,830	62,225	18,615	79,112	131,183	868,874	17,292	65,991	20,777	132,785
Wholesale trade	215,231	1,630,143	204,848	1,572,904	2,953	17,724	1,787	12,196	2,789	19,730	21,718	174,205	2,348	16,488	3,262	24,597
Retail trade	1,217,034	6,007,622	1,153,186	5,702,791	22,423	77,242	10,297	46,366	15,392	58,754	104,652	659,154	13,988	46,904	16,571	100,615
General merchandise stores	177,228	442,100	168,448	416,457	3,713	8,766	(1)	(1)	2,926	6,698	7,883	26,194	4,326	6,009	1,627	4,590
Food stores	206,367	924,936	195,846	870,884	7,511	23,339	1,254	5,834	3,144	7,429	12,215	76,472	1,773	4,961	1,594	8,556
Gasoline service stations	171,094	906,319	161,750	854,935	3,418	10,857	(1)	(1)	2,736	9,266	16,242	115,088	1,581	8,224	2,386	16,185
Eating and drinking places	219,544	1,018,688	206,398	966,947	2,161	6,875	2,784	10,175	(1)	(1)	24,689	136,374	2,122	7,273	3,229	18,488
Other retail trade	442,801	2,715,579	420,744	2,593,568	5,620	27,405	4,183	17,826	5,832	32,931	43,623	305,026	4,186	20,437	7,735	52,796
Finance, insurance, and real estate	451,694	2,457,165	425,775	2,338,507	7,889	26,348	4,123	21,168	3,221	19,667	56,074	333,487	7,229	27,927	5,248	40,963
Insurance agents, brokers, and service	159,102	1,089,520	148,756	1,031,891	1,401	13,492	1,229	7,148	926	6,043	15,970	120,922	1,654	6,974	1,635	18,428
Real estate	271,439	1,190,077	256,744	1,134,730	6,076	10,411	2,639	12,186	2,253	13,234	37,289	185,385	5,341	18,427	2,977	18,656
Services	1,978,571	13,605,327	1,868,927	12,942,690	22,706	127,259	17,319	121,332	15,001	74,681	220,397	1,833,189	25,756	142,582	28,405	272,943
Personal services	491,464	1,600,191	463,722	1,519,873	8,378	16,685	3,235	10,635	3,864	9,837	44,509	172,156	4,108	11,077	4,258	18,279
Beauty and barber shops	313,026	899,818	296,615	854,305	6,471	12,244	1,538	4,731	2,820	5,559	22,938	85,576	2,712	6,729	2,730	12,723
Other personal services	178,438	700,373	167,107	665,568	1,907	4,441	1,697	5,904	1,044	4,278	21,571	86,580	1,396	4,348	1,528	5,556
Business services	242,098	988,167	227,230	943,270	2,302	7,476	2,785	8,056	1,511	3,867	35,285	179,806	4,452	9,918	3,826	23,047
Automobile parking, repair, and services	121,156	519,477	113,544	488,654	2,132	5,835	(1)	(1)	2,659	8,711	12,378	78,474	2,122	9,521	1,419	10,244
Repair services, except automobile	146,422	458,305	140,183	436,820	1,413	3,685	1,866	5,147	2,153	6,495	14,467	61,192	1,936	2,900	1,089	7,405
Medical and health services	383,025	6,717,564	366,403	6,405,652	3,702	67,176	3,494	63,467	2,122	34,258	45,995	927,121	3,683	71,217	9,066	140,897
Offices of physicians and surgeons	144,936	4,178,240	138,156	3,982,865	1,515	41,790	1,494	36,993	(1)	(1)	17,708	599,574	1,456	42,786	2,842	84,694
Offices of dentists and dental surgeons	80,459	1,629,319	76,058	1,543,363	951	20,706	(1)	(1)	(1)	(1)	8,794	223,895	903	19,357	1,404	34,866
Other medical services	157,630	910,005	152,189	879,424	1,236	4,680	1,306	9,431	844	4,341	19,493	103,652	1,324	9,074	4,820	21,337
Legal services	117,930	1,455,966	112,526	1,389,309	1,044	10,995	(1)	(1)	(1)	(1)	10,713	157,660	1,614	12,805	2,106	30,361
Educational, engineering, and architectural services	132,079	542,147	122,986	513,898	1,221	5,471	940	3,402	1,235	3,195	16,023	64,923	3,004	8,116	2,405	15,286
Accounting, auditing, and bookkeeping services	107,952	464,412	101,733	444,715	(1)	(1)	1,803	9,364	(1)	(1)	15,521	75,431	1,402	4,079	994	5,279
Other services	236,445	859,098	220,600	800,499	2,003	6,957	1,815	10,119	730	1,937	25,506	116,426	3,435	12,949	3,242	22,145

Footnote at end of table.

Table 2.7—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	Florida		Georgia		Illinois		Indiana		Iowa		Kansas		Kentucky		Louisiana	
All industries	182,804	911,132	138,057	599,073	378,855	2,097,740	218,901	956,570	222,664	1,002,422	153,600	578,090	161,715	534,052	94,551	457,042
Agriculture, forestry, and fisheries	22,710	71,363	39,198	102,847	120,475	453,616	95,517	236,325	129,988	533,043	80,000	248,299	81,758	126,817	21,609	70,175
Farms	17,319	46,525	37,874	93,149	115,411	425,570	94,182	230,282	125,632	515,802	78,604	240,848	81,270	122,074	18,864	58,563
Field crop farms	3,416	8,519	17,666	51,868	67,910	249,996	52,331	105,403	35,268	130,007	37,813	122,939	51,327	67,002	10,740	50,678
Livestock farms	5,104	12,437	13,944	29,204	44,593	166,907	37,154	116,959	87,543	382,546	38,707	113,761	27,513	50,130	5,203	5,063
Other farms	8,799	25,569	6,264	12,077	2,908	8,667	4,697	7,920	2,821	3,249	2,084	4,148	2,430	4,942	2,921	2,822
Agricultural services and hunting and trapping	5,391	24,838	1,324	9,698	5,064	28,046	1,335	6,043	4,356	17,241	1,396	7,451	(1)	(1)	2,745	11,612
Mining	(1)	(1)	(1)	(1)	1,119	4,147	(1)	(1)	(1)	(1)	2,190	6,089	(1)	(1)	1,409	7,748
Contract construction	21,843	89,444	12,668	57,454	27,807	157,717	18,804	92,934	13,159	56,585	9,885	37,111	12,585	49,858	8,053	39,767
General contractors	5,261	30,565	2,990	19,293	3,985	37,456	3,426	23,180	1,002	8,683	(1)	(1)	1,966	11,047	1,409	12,314
Special trade contractors	16,161	57,709	9,255	36,410	23,223	117,053	14,425	64,021	11,918	47,686	8,446	25,755	10,345	38,435	6,173	26,467
Manufacturing	4,598	24,129	3,381	19,733	5,363	55,501	1,738	16,359	1,572	11,807	(1)	(1)	1,375	8,945	1,381	6,953
Transportation, communication, electric, gas, and sanitary services	3,317	14,598	2,313	10,294	11,345	56,153	9,490	35,240	5,413	20,865	3,063	9,226	5,621	16,567	5,817	19,218
Transportation	2,857	11,760	2,312	10,289	10,486	51,394	8,544	32,322	4,992	19,391	2,800	8,530	5,314	15,675	5,814	19,132
Communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	859	4,759	946	2,918	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	43,829	193,862	34,248	157,811	77,407	438,707	32,454	200,702	31,593	158,323	23,175	115,026	25,664	123,120	22,533	106,367
Wholesale trade	10,449	53,297	4,777	39,099	14,234	117,787	3,361	43,821	4,095	28,336	2,865	20,643	1,976	23,384	2,247	16,053
Retail trade	33,355	140,516	29,470	118,711	62,961	318,748	28,189	153,872	27,424	129,618	19,412	91,700	23,688	99,736	20,219	89,848
General merchandise stores	5,326	8,774	5,232	12,107	9,561	19,181	4,964	12,335	8,702	16,428	3,921	7,684	3,381	5,597	1,803	5,911
Food stores	4,065	16,036	7,001	25,387	7,395	37,470	3,401	12,892	3,004	16,391	1,479	6,611	5,163	17,073	5,906	19,996
Gasoline service stations	5,854	24,885	5,106	17,165	8,443	48,666	4,080	25,818	3,315	16,763	3,612	19,725	2,117	9,880	1,940	10,075
Eating and drinking places	4,302	16,239	3,920	16,502	15,145	68,420	4,565	24,374	3,458	20,707	2,815	9,437	4,830	17,230	4,070	14,070
Other retail trade	13,808	74,582	8,211	47,550	22,417	145,011	11,179	78,453	8,945	59,329	7,585	48,243	8,197	49,956	6,500	39,796
Finance, insurance, and real estate	16,419	86,372	12,268	38,283	27,551	166,393	10,143	70,684	10,127	47,987	7,926	36,103	5,845	27,414	5,698	35,467
Insurance agents, brokers, and service	3,233	28,045	2,134	13,198	12,244	79,939	4,088	32,067	3,428	20,957	3,142	14,750	2,047	13,572	2,063	18,022
Real estate	12,063	49,466	9,929	23,310	14,123	71,967	5,286	34,572	6,250	24,105	4,339	17,786	3,593	13,575	3,200	15,295
Services	68,841	429,553	33,519	211,254	105,729	760,423	48,255	298,112	29,949	171,240	24,692	117,798	27,647	174,657	28,041	171,242
Personal services	17,233	41,808	10,080	32,764	30,472	100,583	16,791	39,942	9,110	30,283	7,340	21,754	9,276	32,910	9,358	18,150
Beauty and barber shops	10,009	25,583	7,586	20,075	20,577	54,776	12,203	27,573	5,135	10,621	4,593	11,459	7,128	20,463	6,613	12,088
Other personal services	7,224	16,225	2,494	12,689	9,895	45,807	4,588	12,369	3,975	19,662	2,747	10,295	2,148	12,447	2,745	6,062
Business services	7,211	24,324	3,686	8,211	11,794	60,163	5,428	22,346	2,309	7,505	2,094	5,506	2,785	6,442	2,268	13,637
Automobile parking, repair, and services	3,276	13,909	2,182	10,152	5,703	23,812	2,268	9,144	1,859	6,922	1,410	5,763	2,218	5,658	2,544	6,722
Repair services, except automobile	4,083	10,455	3,575	10,584	7,762	20,116	4,383	11,947	4,319	12,954	3,815	6,247	(1)	(1)	2,906	9,230
Medical and health services	13,067	218,401	5,844	104,889	19,681	355,207	7,002	150,026	4,395	75,606	4,336	52,734	4,686	82,352	3,676	68,920
Offices of physicians and surgeons	3,919	119,269	2,098	67,004	7,833	238,414	3,021	96,298	1,195	40,673	(1)	(1)	1,670	50,619	1,628	47,286
Offices of dentists and dental surgeons	3,163	61,556	905	23,402	4,577	79,956	1,705	37,181	(1)	(1)	(1)	(1)	1,522	25,381	(1)	(1)
Other medical services	5,985	37,576	2,841	14,483	7,271	36,837	2,276	16,547	2,402	17,727	2,930	11,562	1,494	6,352	1,225	4,491
Legal services	3,930	40,833	1,278	15,791	7,135	97,281	1,752	22,871	1,377	16,284	(1)	(1)	2,411	24,131	2,145	29,233
Educational, engineering, and architectural services	5,740	25,583	1,981	6,622	5,379	26,773	3,504	14,579	1,256	5,728	(1)	(1)	1,922	7,224	1,652	9,724
Accounting, auditing, and bookkeeping services	2,799	14,691	1,679	9,484	6,099	29,398	2,199	6,250	(1)	(1)	1,107	6,993	1,140	3,873	1,451	4,405
Other services	11,502	39,549	3,214	12,757	11,704	46,390	4,928	21,007	4,414	12,543	3,085	5,792	2,255	8,643	2,041	11,221

Footnote at end of table.

Table 2.7—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	Maryland		Massachusetts		Michigan		Minnesota		Mississippi		Missouri		Nebraska		New Jersey	
All industries	96,862	578,275	140,492	891,362	239,945	1,475,966	190,828	761,748	75,180	257,576	224,800	893,834	120,477	537,073	169,820	1,094,483
Agriculture, forestry, and fisheries	15,882	47,363	7,429	26,048	58,557	147,448	91,758	269,983	27,436	58,026	89,271	208,134	72,447	299,392	7,945	29,145
Farms	12,615	39,298	4,508	13,553	55,215	131,957	89,872	262,201	26,473	53,728	87,118	202,000	71,270	295,290	6,175	21,416
Field crop farms	5,332	11,910	(1)	(1)	20,346	30,918	28,739	76,155	13,037	41,024	25,702	74,679	30,409	132,814	(1)	(1)
Livestock farms	6,046	24,288	1,955	6,238	24,640	67,569	58,028	177,391	11,336	10,032	58,237	122,643	39,800	159,458	1,721	4,993
Other farms	1,237	3,100	2,524	7,207	10,229	33,470	3,105	8,655	2,100	2,672	3,179	4,678	(1)	(1)	3,678	14,091
Agricultural services and hunting and trapping	3,267	8,065	2,921	12,495	3,342	15,491	1,886	7,782	(1)	(1)	2,153	6,134	1,177	4,102	1,770	7,729
Mining	(1)	(1)	(1)	(1)	903	3,429	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	9,067	44,402	17,507	94,599	23,717	151,805	12,065	52,722	6,660	18,177	20,030	73,798	8,127	32,306	21,304	123,755
General contractors	1,784	11,179	3,419	21,927	4,032	34,439	1,811	10,242	(1)	(1)	2,859	17,201	1,197	6,556	3,388	26,209
Special trade contractors	7,251	33,201	13,336	68,756	19,078	113,669	10,217	40,866	5,606	14,240	16,766	56,068	6,930	25,750	17,677	95,616
Manufacturing	2,221	12,346	3,115	21,283	6,066	46,740	2,365	10,651	1,525	6,847	3,431	16,488	(1)	(1)	2,791	28,089
Transportation, communication, electric, gas, and sanitary services	7,855	20,976	2,981	15,894	7,517	37,165	6,313	24,409	1,328	6,272	7,872	22,523	1,583	8,720	5,413	25,648
Transportation	7,651	20,235	2,911	15,743	6,760	33,040	5,912	21,868	(1)	(1)	7,872	22,523	1,514	8,538	5,062	23,893
Communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)
Wholesale and retail trade	19,896	133,851	34,921	186,842	56,041	373,583	30,446	153,686	17,259	69,281	38,898	203,420	12,094	53,280	45,391	252,074
Wholesale trade	1,710	14,321	4,365	37,948	8,235	77,942	6,095	48,643	2,510	17,482	6,439	50,369	1,723	10,413	5,893	40,584
Retail trade	18,186	119,530	29,181	135,908	46,515	288,098	23,945	104,579	14,494	51,126	32,024	149,872	10,371	42,867	39,184	211,146
General merchandise stores	1,833	8,957	5,256	22,887	9,183	24,468	4,539	9,324	2,330	6,226	6,127	13,918	1,994	1,678	3,318	14,544
Food stores	3,921	24,175	3,523	16,162	8,099	50,030	3,273	14,741	4,171	9,624	3,728	19,887	(1)	(1)	7,947	43,478
Gasoline service stations	2,700	23,923	2,917	17,152	6,164	43,104	2,886	11,914	1,640	2,721	5,695	30,412	1,408	5,274	5,609	36,250
Eating and drinking places	2,878	19,853	3,656	18,323	7,403	44,515	4,075	17,369	1,204	5,405	5,656	22,895	1,487	6,800	7,422	38,247
Other retail trade	6,854	42,622	13,829	61,384	15,666	125,981	9,172	51,231	5,149	27,150	10,818	62,760	4,745	26,243	14,888	78,627
Finance, insurance, and real estate	5,049	29,961	12,935	80,624	13,524	97,561	9,809	48,823	6,882	19,703	13,253	73,129	5,332	26,823	13,334	83,072
Insurance agents, brokers, and service	1,817	14,196	3,935	31,695	4,521	45,623	2,895	25,677	3,295	14,444	5,624	32,283	2,650	13,307	4,639	29,212
Real estate	2,837	12,670	7,940	40,693	8,423	44,678	6,315	20,771	3,516	4,561	7,378	37,797	1,931	10,243	8,124	47,206
Services	36,606	287,730	61,265	465,752	72,805	615,954	36,791	197,685	13,380	77,575	50,701	293,422	19,792	107,717	72,729	549,233
Personal services	6,661	28,581	11,678	46,123	18,493	78,254	9,034	28,959	2,876	9,352	13,308	47,866	5,984	13,215	14,145	58,979
Beauty and barber shops	4,124	12,136	7,673	29,118	13,221	50,623	5,796	16,707	2,037	4,120	9,250	29,170	3,816	8,009	8,808	31,630
Other personal services	2,537	16,445	4,005	17,005	5,272	27,631	3,238	12,252	839	5,232	4,058	18,696	2,168	5,206	5,337	27,349
Business services	5,585	21,360	8,398	36,006	11,217	45,363	3,754	12,531	521	2,342	6,535	22,905	2,298	5,979	9,289	42,954
Automobile parking, repair, and services	996	3,801	2,521	11,917	4,969	27,901	3,160	10,727	1,228	4,249	5,013	19,635	(1)	(1)	3,794	15,199
Repair services, except automobile	1,653	9,913	4,320	13,874	4,987	24,230	2,942	7,332	1,872	3,172	4,072	13,994	2,079	4,786	4,045	16,099
Medical and health services	8,073	142,301	13,877	237,872	15,198	322,239	6,249	96,320	1,531	38,263	7,357	124,892	2,946	54,138	15,976	276,791
Offices of physicians and surgeons	3,421	100,351	6,569	157,577	6,090	182,581	1,642	45,128	(1)	(1)	2,042	62,134	(1)	(1)	5,796	178,175
Offices of dentists and dental surgeons	1,234	26,789	2,402	50,557	3,824	77,953	1,821	33,380	(1)	(1)	1,696	36,620	(1)	(1)	3,921	65,986
Other medical services	3,418	15,161	4,906	29,738	5,284	61,705	2,786	17,812	481	6,689	3,619	26,138	1,266	7,724	6,259	32,630
Legal services	3,368	47,925	5,710	72,124	3,570	48,764	2,056	17,776	882	6,954	2,574	28,523	976	12,473	4,780	64,797
Educational, engineering, and architectural services	3,349	14,732	3,851	15,272	3,696	19,857	981	2,599	2,249	4,773	2,878	13,041	(1)	(1)	5,797	25,059
Accounting, auditing, and bookkeeping services	2,781	7,336	3,639	12,073	3,624	19,552	1,591	6,677	1,222	3,964	1,675	5,529	(1)	(1)	5,402	22,063
Other services	4,140	11,781	7,271	20,491	7,051	29,794	7,024	14,764	999	4,506	7,289	17,037	3,543	7,706	9,501	27,292

Footnote at end of table.

Table 2.7—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	New York		North Carolina		Ohio		Oklahoma		Oregon		Pennsylvania		South Carolina		Tennessee	
All industries	455,236	3,005,749	210,760	678,280	332,770	1,763,637	133,359	517,719	76,997	417,736	338,298	1,864,909	82,419	312,539	166,036	571,531
Agriculture, forestry, and fisheries	35,998	139,837	97,707	172,976	90,220	234,274	45,707	127,328	19,443	68,276	42,595	110,826	24,583	47,550	72,059	104,829
Farms	30,844	109,823	94,706	159,887	84,541	211,598	44,775	125,150	16,830	58,892	37,496	91,068	23,409	43,748	70,174	97,034
Field crop farms	2,729	3,713	75,202	127,470	33,672	69,749	17,330	69,625	3,949	21,323	8,133	8,439	15,455	26,917	36,492	45,993
Livestock farms	20,921	80,047	11,933	24,515	44,371	128,495	24,890	46,037	7,835	14,431	25,611	68,785	3,919	11,402	29,537	43,412
Other farms	7,194	26,063	7,571	7,902	6,498	13,354	2,555	9,488	5,046	23,138	3,752	13,844	4,035	5,429	4,145	7,629
Agricultural services and hunting and trapping	5,154	30,014	3,001	13,089	5,679	22,676	(1)	(1)	2,613	9,384	5,099	19,758	(1)	(1)	1,885	7,795
Mining	(1)	(1)	(1)	(1)	(1)	(1)	2,932	14,548	(1)	(1)	1,305	5,640	(1)	(1)	(1)	(1)
Contract construction	42,108	187,325	16,785	60,422	31,335	157,797	11,137	38,497	6,518	37,547	34,492	187,373	7,764	30,882	14,231	60,169
General contractors	5,964	38,996	2,293	14,222	4,923	34,758	(1)	(1)	1,626	8,654	6,011	47,487	(1)	(1)	2,580	20,011
Special trade contractors	34,901	143,717	14,305	45,698	24,929	114,707	8,262	26,991	4,436	26,298	26,945	131,973	6,372	20,403	10,908	37,699
Manufacturing	12,650	91,964	3,516	10,881	5,485	44,291	1,313	6,352	2,017	13,995	8,700	56,001	1,646	9,106	3,455	13,241
Transportation, communication, electric, gas, and sanitary services	15,850	75,866	3,542	12,295	12,911	60,738	4,375	15,127	4,118	25,935	19,305	76,082	2,566	9,098	6,260	21,730
Transportation	14,583	69,089	2,917	9,221	12,213	54,611	4,370	14,889	3,738	22,839	17,434	66,272	2,566	9,098	6,194	20,998
Communication, electric, gas, and sanitary services	1,267	6,777	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,871	9,810	-	-	(1)	(1)
Wholesale and retail trade	115,761	676,917	39,175	162,272	67,432	395,607	24,181	96,572	17,524	90,509	90,564	522,072	20,106	95,567	30,153	141,474
Wholesale trade	22,941	176,450	5,847	42,775	9,698	91,463	3,179	15,882	2,292	15,547	10,610	84,975	2,807	20,125	5,125	27,634
Retail trade	88,365	467,666	33,109	118,641	56,467	297,925	20,374	76,861	14,509	71,320	79,297	433,562	17,299	75,442	24,937	113,820
General merchandise stores	8,798	34,352	6,246	15,754	9,341	18,758	2,184	4,502	1,723	3,996	4,660	18,394	2,857	11,651	4,717	6,516
Food stores	17,620	84,552	6,738	20,695	8,438	35,941	3,124	9,022	1,496	10,564	16,442	77,089	4,034	12,912	7,220	22,707
Gasoline service stations	8,836	42,986	6,572	23,930	8,839	56,309	3,038	7,493	1,379	9,511	10,464	57,291	3,452	15,377	3,108	13,309
Eating and drinking places	16,473	80,928	4,501	17,778	10,692	58,499	2,006	7,912	3,064	14,430	15,499	76,048	1,436	3,179	3,509	16,733
Other retail trade	36,638	224,848	9,052	40,484	19,157	128,418	10,022	47,932	6,847	32,819	32,232	204,740	5,520	32,323	6,383	54,555
Finance, insurance, and real estate	27,056	182,837	10,656	31,085	22,741	135,232	8,400	41,478	6,740	39,474	17,256	113,219	8,265	22,783	7,265	31,578
Insurance agents, brokers, and service	11,554	83,893	2,770	18,979	8,771	62,899	2,385	19,867	2,837	20,850	9,258	60,718	2,519	10,207	2,546	17,194
Real estate	13,321	69,313	7,813	11,813	13,773	69,278	5,542	16,001	3,817	17,781	7,483	49,241	5,456	11,018	4,524	13,354
Services	203,982	1,644,467	38,658	226,943	99,540	725,308	34,866	176,958	20,508	140,805	123,483	792,889	17,042	94,956	32,056	195,892
Personal services	41,309	140,109	10,941	32,183	27,534	110,491	8,902	22,383	4,244	13,682	33,142	107,120	4,928	13,398	10,787	28,919
Beauty and barber shops	20,817	60,182	8,841	23,598	17,804	68,119	6,597	12,304	2,489	9,049	21,695	56,782	2,992	6,982	6,839	17,804
Other personal services	20,492	79,927	2,100	8,585	9,730	42,372	2,305	10,079	1,755	4,633	11,447	50,338	1,936	6,416	3,948	11,115
Business services	25,720	125,820	2,470	8,257	11,120	43,822	3,101	11,376	2,499	7,480	14,612	63,469	1,554	5,694	2,657	11,630
Automobile parking, repair, and services	4,653	24,953	2,858	13,531	5,989	28,185	4,524	9,686	1,193	3,731	11,073	40,057	1,397	5,958	2,366	6,180
Repair services, except automobile	11,547	37,513	3,448	9,641	8,396	24,095	2,761	6,023	1,928	9,427	7,782	24,500	(1)	(1)	2,288	4,295
Medical and health services	48,331	822,531	8,505	121,273	19,626	350,302	5,756	95,364	3,416	70,452	27,857	395,993	2,885	44,654	6,178	97,788
Offices of physicians and surgeons	22,345	549,852	2,693	74,716	7,481	219,971	1,771	51,254	1,159	34,492	9,292	234,860	827	26,610	1,952	60,738
Offices of dentists and dental surgeons	10,499	194,575	1,461	31,154	4,388	76,142	(1)	(1)	1,419	28,577	5,131	86,287	(1)	(1)	1,127	20,730
Other medical services	15,487	78,134	4,351	15,403	7,757	54,189	3,069	24,463	838	7,383	13,434	74,846	1,585	5,974	3,099	16,320
Legal services	19,837	228,529	(1)	(1)	7,420	92,945	2,462	20,464	1,147	13,133	5,794	76,308	(1)	(1)	1,289	20,334
Educational, engineering, and architectural services	9,077	42,381	3,324	10,330	6,642	25,506	2,189	3,310	2,453	11,126	6,644	33,773	1,270	3,490	2,639	10,570
Accounting, auditing, and bookkeeping services	11,877	72,022	1,246	7,150	3,791	20,835	2,750	3,781	1,250	4,038	5,512	18,200	(1)	(1)	1,200	5,432
Other services	31,631	150,609	5,092	12,987	9,022	29,127	2,421	4,571	2,378	7,736	11,067	33,469	2,211	8,869	2,652	10,744

Footnote at end of table.

Table 2.7—NUMBER OF BUSINESSES AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)	Number of businesses	Net profit (Thousand dollars)
	Texas		Virginia		Washington		West Virginia		Wisconsin	
All industries	437,360	2,009,671	126,972	501,511	108,898	714,380	47,947	212,409	197,010	876,362
Agriculture, forestry, and fisheries	121,823	421,885	40,999	72,792	25,339	165,000	8,431	8,399	83,625	249,562
Farms	114,071	397,884	37,200	62,659	21,413	143,623	8,040	7,799	81,801	239,526
Field crop farms	46,355	276,168	17,209	25,446	7,754	80,790	1,626	872	8,284	11,190
Livestock farms	61,151	108,597	16,020	30,249	8,155	28,826	5,835	6,035	68,810	217,887
Other farms	6,565	13,119	3,971	6,964	5,504	34,007	(1)	(1)	4,707	10,449
Agricultural services and hunting and trapping	7,752	24,001	3,799	10,133	3,926	21,377	(1)	(1)	1,824	10,036
Mining	7,172	41,495	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	45,444	201,687	12,972	50,479	9,460	47,025	3,980	15,214	12,279	63,031
General contractors	7,503	56,364	2,561	13,875	2,227	17,045	1,703	9,283	(1)	(1)
Special trade contractors	34,897	133,326	9,833	35,040	6,944	29,734	2,035	5,607	10,775	51,161
Manufacturing	7,918	44,699	1,561	4,391	3,023	21,176	(1)	(1)	3,874	21,205
Transportation, communication, electric, gas, and sanitary services	11,292	39,465	2,744	10,453	2,493	14,341	2,283	8,137	4,701	25,315
Transportation	10,930	35,061	2,551	10,154	2,388	13,704	2,095	7,467	4,500	24,803
Communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	98,730	462,098	23,377	101,859	23,592	165,785	16,091	70,909	44,751	227,734
Wholesale trade	14,229	112,785	1,714	11,106	4,165	28,412	864	8,346	5,546	32,347
Retail trade	82,542	338,908	21,663	90,753	18,363	125,174	15,227	62,563	39,108	195,267
General merchandise stores	12,221	23,021	2,450	4,802	2,248	8,102	2,350	6,586	9,938	14,656
Food stores	12,319	55,909	6,271	18,637	3,198	19,193	3,928	13,687	4,717	30,563
Gasoline service stations	13,340	45,364	4,135	21,945	2,718	20,723	1,481	7,097	3,240	20,817
Eating and drinking places	16,334	53,294	2,299	10,502	3,433	18,365	2,779	8,783	11,747	58,498
Other retail trade	28,328	161,320	6,508	37,867	6,766	58,791	4,689	26,410	9,466	70,733
Finance, insurance, and real estate	28,985	150,885	6,093	29,943	9,877	56,201	3,171	14,522	9,393	51,313
Insurance agents, brokers, and service	11,237	72,007	1,938	12,464	2,678	17,098	1,710	8,814	3,985	26,906
Real estate	16,186	67,462	3,486	16,546	7,086	38,397	1,389	5,066	5,047	22,469
Services	115,058	644,863	39,020	231,351	33,932	242,283	12,738	87,718	37,723	236,963
Personal services	32,908	83,859	9,399	27,537	9,020	32,517	3,786	12,073	6,633	27,419
Beauty and barber shops	23,632	49,639	6,442	16,003	5,310	18,820	2,400	7,911	2,980	15,405
Other personal services	9,276	34,220	2,957	11,534	3,710	13,697	1,386	4,162	3,653	12,014
Business services	13,744	43,813	5,007	20,072	3,455	16,532	(1)	(1)	5,199	14,160
Automobile parking, repair, and services	6,987	30,977	2,150	6,883	1,842	11,224	(1)	(1)	1,878	9,124
Repair services, except automobile	8,644	20,154	2,863	7,396	3,236	12,008	(1)	(1)	4,112	9,386
Medical and health services	18,098	297,936	8,579	115,915	6,052	122,447	2,488	44,596	6,677	121,323
Offices of physicians and surgeons	6,977	202,190	3,139	70,276	2,587	70,598	(1)	(1)	2,342	70,131
Offices of dentists and dental surgeons	2,324	51,477	1,301	27,281	1,686	37,807	(1)	(1)	1,263	28,375
Other medical services	8,797	44,269	4,139	18,358	1,779	14,042	1,318	7,540	3,072	22,817
Legal services	5,826	61,472	1,658	22,338	1,048	13,282	1,092	11,444	2,436	31,202
Educational, engineering, and architectural services	9,283	39,635	3,167	12,579	3,429	11,146	(1)	(1)	1,938	6,378
Accounting, auditing, and bookkeeping services	8,994	29,067	1,673	5,964	1,741	10,162	(1)	(1)	1,683	4,979
Other services	10,574	37,950	4,524	12,667	4,109	12,965	1,062	3,811	7,167	12,992

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Not shown separately, but included in the appropriate totals, are "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable."

125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PAYROLL, AND NET PROFIT, BY INDUSTRIAL DIVISION

Industrial division	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Total for 125 standard metropolitan areas				Akron, Ohio				Albany-Schenectady-Troy, New York			
All industrial divisions	3,813,684	102,237,976	12,434,705	17,023,120	18,267	383,295	51,257	82,799	20,321	396,129	35,201	95,477
Agriculture, forestry, and fisheries	545,503	5,917,802	717,385	266,076	2,442	11,745	2,147	[1]1,642	2,281	11,430	1,990	511
Contract construction	332,388	10,107,342	2,219,333	1,527,043	1,662	21,789	3,434	4,575	2,483	32,431	5,933	10,447
Wholesale and retail trade	926,252	51,935,253	4,111,536	4,001,012	3,599	165,575	11,552	16,788	3,917	218,411	11,082	26,515
Retail trade	743,030	40,031,221	3,477,823	2,872,573	2,559	121,946	9,302	10,155	2,766	143,837	8,573	16,346
Finance, insurance, and real estate	321,781	4,423,213	333,796	1,477,357	1,216	18,737	690	7,626	2,142	17,898	726	10,328
Services	1,431,167	23,018,376	3,741,020	8,907,706	7,242	124,019	19,336	51,977	7,977	94,521	14,304	42,417
Other industrial divisions	256,593	6,835,990	1,311,635	843,926	2,106	41,430	14,098	3,475	1,521	21,438	1,166	5,259
	Albuquerque, New Mexico				Allentown-Bethlehem-Easton, Pennsylvania-New Jersey				Anaheim-Santa Ana-Garden Grove, California			
All industrial divisions	9,300	236,684	36,525	34,639	21,354	598,474	69,157	82,804	52,929	1,363,459	175,150	190,855
Agriculture, forestry, and fisheries	[1]293	4,546	368	[1]344	4,193	51,167	7,164	[1]2,886	7,160	87,350	12,035	24
Contract construction	(2)	(2)	(2)	(2)	1,472	29,832	5,508	4,785	3,380	106,108	17,316	11,611
Wholesale and retail trade	2,177	98,156	7,500	6,068	5,373	347,179	25,087	29,704	13,792	632,355	49,989	40,441
Retail trade	1,900	89,910	6,504	4,456	4,717	303,800	20,034	25,339	11,136	499,896	45,267	29,189
Finance, insurance, and real estate	514	13,622	917	5,450	1,004	9,561	576	4,896	5,861	76,340	360	21,228
Services	4,162	58,830	9,347	22,599	8,112	130,883	22,736	40,619	18,274	329,412	68,071	102,025
Other industrial divisions	(2)	(2)	(2)	(2)	1,200	29,852	8,086	5,686	4,462	131,894	27,379	15,526
	Atlanta, Georgia				Augusta, Georgia-South Carolina				Austin, Texas			
All industrial divisions	40,364	1,199,683	168,882	174,209	8,245	169,214	29,122	22,853	12,870	216,664	28,452	22,735
Agriculture, forestry, and fisheries	5,049	19,098	3,170	[1]2,593	1,794	3,877	579	[1]548	3,165	8,044	1,315	[1]2,346
Contract construction	4,699	141,412	31,235	19,220	(2)	(2)	(2)	(2)	899	57,227	10,492	843
Wholesale and retail trade	11,353	662,328	48,557	54,022	2,064	62,148	4,176	3,537	1,605	78,997	6,375	4,610
Retail trade	8,728	494,701	42,984	31,980	1,529	49,641	3,598	157	1,475	76,363	5,832	4,083
Finance, insurance, and real estate	4,073	44,546	2,601	17,362	2,434	8,065	883	1,777	1,098	12,937	855	1,876
Services	14,157	299,774	75,949	80,714	919	37,953	8,529	13,219	5,638	53,608	7,930	17,665
Other industrial divisions	1,033	32,525	7,370	5,484	554	20,560	1,796	1,894	(2)	(2)	(2)	(2)
	Bakersfield, California				Baltimore, Maryland				Baton Rouge, Louisiana			
All industrial divisions	12,166	534,189	78,489	60,598	49,375	1,205,642	127,622	252,944	7,045	248,666	40,630	20,288
Agriculture, forestry, and fisheries	2,362	98,923	17,091	4,822	7,007	62,363	6,282	3,547	1,296	3,301	792	[1]1,831
Contract construction	422	41,197	9,219	6,140	4,279	106,956	17,013	20,879	(2)	(2)	(2)	(2)
Wholesale and retail trade	3,554	230,987	24,868	19,659	10,836	658,586	47,883	62,141	1,785	65,483	5,128	3,842
Retail trade	2,828	214,550	23,872	15,982	10,151	617,447	45,013	59,268	1,505	57,662	4,597	3,323
Finance, insurance, and real estate	1,226	13,596	808	3,808	2,881	32,000	3,760	15,593	(2)	(2)	(2)	(2)
Services	3,405	62,783	11,669	16,612	19,611	285,405	42,665	140,917	1,805	26,955	4,603	11,442
Other industrial divisions	1,197	86,703	14,834	9,557	4,761	60,332	10,019	9,867	1,024	34,815	6,758	[1]1,906
	Beaumont-Port Arthur-Orange, Texas				Binghamton, New York-Pennsylvania				Birmingham, Alabama			
All industrial divisions	11,684	511,973	46,602	37,820	10,300	230,680	30,944	44,045	18,750	486,058	49,903	66,266
Agriculture, forestry, and fisheries	2,209	26,780	2,339	2,338	1,832	26,933	2,842	3,424	2,659	12,625	1,628	[1]1,295
Contract construction	(2)	(2)	(2)	(2)	1,199	31,295	3,802	4,265	2,036	105,035	17,332	9,944
Wholesale and retail trade	3,823	361,050	25,968	10,939	2,471	97,478	14,079	9,042	6,395	272,778	15,018	17,487
Retail trade	3,518	329,855	24,128	11,079	2,373	95,310	14,027	8,421	5,088	232,886	13,059	10,961
Finance, insurance, and real estate	427	9,009	767	2,296	517	10,404	874	2,979	892	10,624	1,332	5,258
Services	4,120	60,161	9,842	19,607	3,404	59,013	9,032	21,958	5,867	70,599	11,736	32,031
Other industrial divisions	476	32,068	966	[1]237	(2)	(2)	(2)	(2)	901	14,397	2,857	2,841
	Boston, Massachusetts				Bridgeport, Connecticut				Buffalo, New York			
All industrial divisions	69,032	1,549,224	199,322	380,942	10,397	330,054	36,342	61,264	31,910	684,655	71,218	167,965
Agriculture, forestry, and fisheries	2,424	33,988	3,139	5,767	(2)	(2)	(2)	(2)	2,492	23,604	3,368	4,151
Contract construction	6,744	124,796	25,992	29,015	1,384	35,549	6,956	10,313	2,981	75,315	10,352	15,836
Wholesale and retail trade	15,722	708,863	61,606	82,108	3,089	204,237	14,732	11,877	10,207	356,294	29,647	40,375
Retail trade	12,014	563,840	55,579	53,464	2,636	100,520	9,258	9,019	8,314	302,218	26,588	32,323
Finance, insurance, and real estate	7,181	100,832	12,172	32,070	1,087	8,267	142	2,878	2,596	27,863	2,827	11,544
Services	34,228	510,141	82,220	217,936	4,053	70,456	12,191	32,586	11,712	176,610	19,842	88,172
Other industrial divisions	2,733	70,604	14,193	14,046	(2)	(2)	(2)	(2)	1,922	24,969	5,182	7,887
	Canton, Ohio				Charleston, South Carolina				Charleston, West Virginia			
All industrial divisions	12,855	338,321	36,911	56,178	7,273	240,957	20,244	24,694	5,704	115,889	15,834	31,945
Agriculture, forestry, and fisheries	2,394	15,590	633	1,717	1,222	8,186	1,292	[1]521	(2)	(2)	(2)	(2)
Contract construction	1,454	37,368	9,668	9,213	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	3,153	187,819	16,195	15,800	3,050	190,311	14,170	11,437	1,666	59,375	4,348	8,947
Retail trade	2,915	139,719	12,470	11,224	2,548	150,756	11,641	7,560	1,516	50,687	4,052	6,396
Finance, insurance, and real estate	679	12,772	1,232	6,542	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services	3,551	49,722	3,198	19,876	1,218	14,586	1,246	8,358	2,368	42,497	8,610	16,928
Other industrial divisions	1,624	35,050	5,985	3,030	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PAYROLL, AND NET PROFIT, BY INDUSTRIAL DIVISION—Continued

Industrial division	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Charlotte, North Carolina				Chattanooga, Tennessee-Georgia				Chicago, Illinois			
All industrial divisions	11,145	279,853	38,731	47,814	9,086	381,976	35,878	35,668	181,386	5,817,266	722,791	989,432
Agriculture, forestry, and fisheries	2,309	9,901	646	832	1,537	14,927	2,538	[1]1,879	16,574	295,371	27,130	11,216
Contract construction	1,440	81,255	23,285	8,909	1,190	47,031	9,350	8,208	15,709	570,065	156,709	75,609
Wholesale and retail trade	2,895	124,060	7,801	14,717	3,306	275,287	13,105	12,203	48,349	2,994,309	238,386	231,961
Retail trade	1,728	52,159	4,412	5,185	3,049	261,081	12,240	10,476	37,427	2,213,510	201,366	156,555
Finance, insurance, and real estate	859	6,627	321	3,735	1,038	7,780	445	3,894	17,736	290,473	20,289	99,475
Services	3,260	56,058	6,314	18,936	1,945	33,317	9,459	13,157	71,738	1,265,931	195,439	511,612
Other industrial divisions	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	11,280	401,117	84,838	59,559
	Cincinnati, Ohio-Indiana-Kentucky				Cleveland, Ohio				Columbia, South Carolina			
All industrial divisions	41,548	1,020,579	125,588	188,181	52,440	1,133,733	134,857	274,341	10,639	291,514	37,654	37,982
Agriculture, forestry, and fisheries	9,897	60,630	6,676	5,268	5,629	25,985	3,172	1,677	2,686	17,305	1,346	1,340
Contract construction	4,184	126,313	35,678	28,501	4,494	81,758	22,531	16,285	1,375	74,351	19,186	3,247
Wholesale and retail trade	9,694	568,792	43,438	46,614	11,962	565,056	42,385	63,103	2,739	135,156	5,914	9,579
Retail trade	8,603	430,175	39,787	35,710	9,413	434,394	33,164	36,098	2,427	104,488	5,060	5,634
Finance, insurance, and real estate	2,034	24,960	2,716	11,543	5,823	64,772	3,863	29,776	847	12,745	1,158	5,598
Services	13,857	193,993	26,966	88,359	20,709	315,956	48,695	149,032	2,920	45,074	5,522	17,301
Other industrial divisions	1,882	45,891	10,114	7,896	3,823	80,206	14,211	14,468	(2)	(2)	(2)	(2)
	Columbus, Georgia-Alabama				Columbus, Ohio				Corpus Christi, Texas			
All industrial divisions	5,328	151,599	14,302	22,393	30,236	731,991	65,791	134,669	12,910	428,897	42,385	36,062
Agriculture, forestry, and fisheries	596	1,543	269	[1]354	6,352	44,909	1,624	7,393	2,612	50,189	6,981	4,538
Contract construction	(2)	(2)	(2)	(2)	3,324	105,358	11,952	13,531	(2)	(2)	(2)	(2)
Wholesale and retail trade	1,624	78,162	2,854	6,064	6,111	374,648	23,199	24,804	4,100	288,845	26,129	11,067
Retail trade	1,385	58,422	2,413	5,062	5,164	338,983	21,674	20,201	3,862	125,483	14,182	6,539
Finance, insurance, and real estate	(2)	(2)	(2)	(2)	2,912	35,303	4,141	17,254	1,222	8,880	289	[1]914
Services	1,636	25,104	3,039	13,507	9,305	140,604	21,477	63,130	3,349	40,223	4,737	18,885
Other industrial divisions	(2)	(2)	(2)	(2)	2,232	31,169	3,398	8,557	779	16,432	531	[1]124
	Dallas, Texas				Davenport-Rock Island-Moline, Iowa-Illinois				Dayton, Ohio			
All industrial divisions	67,449	1,585,199	201,998	185,898	12,713	301,899	35,773	69,764	31,313	1,091,119	115,617	142,832
Agriculture, forestry, and fisheries	13,290	99,185	13,801	[1]4,782	2,795	51,119	4,519	8,077	8,173	198,918	2,080	9,076
Contract construction	10,180	277,715	53,522	39,450	2,034	55,385	11,924	13,952	3,124	139,567	39,724	15,771
Wholesale and retail trade	13,730	637,977	52,524	47,521	2,500	115,925	9,839	10,905	6,697	543,995	43,670	35,553
Retail trade	10,842	411,668	39,668	19,669	2,243	98,403	8,855	6,855	5,754	370,051	40,161	26,681
Finance, insurance, and real estate	7,159	126,796	7,997	17,223	1,657	12,481	119	6,348	2,594	41,026	2,085	14,685
Services	18,937	315,509	63,619	101,769	3,369	52,450	8,017	25,197	9,927	147,091	23,874	60,753
Other industrial divisions	4,153	128,017	10,535	[1]15,283	(2)	(2)	(2)	(2)	798	20,522	4,184	6,994
	Denver, Colorado				Des Moines, Iowa				Detroit, Michigan			
All industrial divisions	50,588	912,333	99,684	162,743	14,112	330,522	32,539	52,348	92,822	3,535,949	452,660	573,563
Agriculture, forestry, and fisheries	6,686	61,553	4,421	1,793	3,105	39,878	1,558	3,578	7,820	57,026	6,363	6,936
Contract construction	5,364	84,212	15,612	18,261	(2)	(2)	(2)	(2)	8,873	339,511	94,709	53,929
Wholesale and retail trade	11,998	461,926	42,830	30,823	3,401	174,151	12,089	8,274	27,636	2,132,446	173,665	142,832
Retail trade	8,565	356,972	39,723	19,600	2,842	146,682	11,332	6,366	22,674	1,610,415	150,975	104,381
Finance, insurance, and real estate	4,456	35,738	1,124	15,050	1,268	35,225	3,512	7,954	6,156	100,419	8,642	46,077
Services	18,908	197,561	26,434	86,906	4,182	58,062	11,052	27,071	35,228	736,782	124,693	297,170
Other industrial divisions	3,176	71,343	9,263	9,910	1,032	19,146	4,079	4,064	7,109	169,765	44,588	26,619
	Duluth-Superior, Minnesota-Wisconsin				El Paso, Texas				Erie, Pennsylvania			
All industrial divisions	7,738	273,424	28,210	27,002	7,751	143,859	19,270	25,177	9,239	216,745	27,039	41,798
Agriculture, forestry, and fisheries	1,629	2,379	76	[1]1,695	(2)	(2)	(2)	(2)	2,386	9,734	1,334	1,713
Contract construction	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	2,024	198,710	16,884	6,155	2,107	48,413	5,855	5,592	2,424	120,192	11,781	11,568
Retail trade	1,981	194,289	16,304	5,757	1,881	44,347	5,716	4,961	1,895	81,601	8,693	8,446
Finance, insurance, and real estate	(2)	(2)	(2)	(2)	664	5,270	537	3,131	(2)	(2)	(2)	(2)
Services	2,756	37,308	2,647	13,286	2,957	25,981	2,347	11,311	3,065	39,748	4,515	17,753
Other industrial divisions	(2)	(2)	(2)	(2)	959	9,393	1,746	2,448	(2)	(2)	(2)	(2)
	Evansville, Indiana-Kentucky				Flint, Michigan				Fort Lauderdale-Hollywood, Florida			
All industrial divisions	10,843	176,206	19,338	40,661	15,810	476,158	59,749	68,350	21,409	642,613	63,079	73,189
Agriculture, forestry, and fisheries	3,732	19,735	505	3,783	3,520	43,876	1,147	1,448	1,653	11,309	2,165	692
Contract construction	(2)	(2)	(2)	(2)	1,635	43,055	9,808	8,013	3,033	86,824	26,410	13,041
Wholesale and retail trade	2,429	81,116	6,677	8,524	4,479	278,966	26,709	21,798	5,921	400,373	14,330	14,391
Retail trade	2,022	66,596	6,662	6,484	4,000	244,244	21,645	19,580	3,676	163,353	13,718	11,704
Finance, insurance, and real estate	526	6,143	210	3,301	789	12,762	1,132	6,311	2,110	24,358	1,216	6,357
Services	2,760	45,798	7,416	20,396	4,546	73,678	16,913	25,650	7,561	104,527	17,154	37,072
Other industrial divisions	(2)	(2)	(2)	(2)	841	23,821	4,040	5,130	1,131	15,222	1,804	1,636

Footnotes at end of table.

125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PAYROLL, AND NET PROFIT, BY INDUSTRIAL DIVISION—Continued

Industrial division	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Fort Wayne, Indiana				Fort Worth, Texas				Fresno, California			
All industrial divisions	7,869	218,946	21,618	37,897	35,511	904,515	123,392	103,819	24,138	577,613	87,468	75,067
Agriculture, forestry, and fisheries	2,374	21,054	463	3,965	8,215	33,603	3,539	[1]6,400	9,441	137,172	24,467	8,709
Contract construction	1,272	25,965	5,965	4,466	3,280	139,331	30,213	14,273	1,253	21,549	2,649	5,234
Wholesale and retail trade	1,617	[1]18,038	6,926	9,955	7,734	467,138	35,816	33,693	4,371	208,763	21,320	16,540
Retail trade	1,299	111,543	6,892	7,547	6,174	372,320	32,039	22,974	3,697	195,946	19,403	13,246
Finance, insurance, and real estate	542	25,245	3,516	6,714	3,321	34,691	3,068	11,250	1,475	22,804	5,477	6,504
Services	1,635	24,637	4,724	11,942	10,682	181,297	43,141	47,419	6,741	112,364	15,396	35,540
Other industrial divisions	(2)	(2)	(2)	(2)	2,279	48,455	7,615	3,584	857	74,961	18,159	2,540
	Gary-Hammond-East Chicago, Indiana				Grand Rapids, Michigan				Greensboro-High Point, North Carolina			
All industrial divisions	14,608	349,167	47,294	61,817	19,168	488,508	64,258	100,739	24,745	389,724	48,706	69,565
Agriculture, forestry, and fisheries	1,946	9,929	139	1,087	5,903	67,541	6,756	12,589	9,161	53,936	5,827	9,793
Contract construction	1,119	38,838	12,792	5,887	1,963	48,445	8,779	12,677	2,728	79,279	16,060	7,556
Wholesale and retail trade	4,144	193,172	18,068	16,847	2,873	221,755	19,916	21,642	4,713	126,716	8,171	12,211
Retail trade	3,916	178,953	17,775	14,320	1,857	162,814	19,260	13,456	2,816	80,494	6,178	5,711
Finance, insurance, and real estate	(2)	(2)	(2)	(2)	692	13,255	541	5,482	1,420	12,897	1,376	5,715
Services	5,403	69,634	9,752	27,937	6,643	110,326	23,225	41,641	5,655	72,944	7,752	30,418
Other industrial divisions	1,290	25,569	5,996	3,139	1,094	27,186	5,041	6,708	1,068	43,952	9,520	3,872
	Greenville, South Carolina				Harrisburg, Pennsylvania				Hartford, Connecticut			
All industrial divisions	10,049	239,788	21,382	25,050	15,307	493,629	52,645	67,259	17,368	595,310	69,269	112,553
Agriculture, forestry, and fisheries	2,267	18,136	2,746	[1]2,953	4,589	44,529	2,100	5,281	756	3,722	466	1,207
Contract construction	1,085	19,044	3,903	3,999	803	18,924	5,988	5,003	2,483	74,494	10,401	12,851
Wholesale and retail trade	2,529	159,939	8,283	9,358	4,245	302,897	31,141	21,985	5,807	331,216	26,660	26,618
Retail trade	2,405	112,203	5,415	7,067	3,606	271,384	28,116	19,215	4,334	246,554	21,815	22,200
Finance, insurance, and real estate	957	10,860	1,956	[1]284	1,149	18,969	1,364	6,735	1,548	29,341	1,309	9,012
Services	3,106	31,564	4,486	14,803	4,092	92,643	8,549	24,940	5,416	129,993	24,038	55,747
Other industrial divisions	(2)	(2)	(2)	(2)	429	15,667	3,503	3,315	1,358	26,544	6,395	7,118
	Honolulu, Hawaii				Houston, Texas				Huntington-Ashland, West Virginia-Kentucky-Ohio			
All industrial divisions	17,517	355,602	51,601	71,601	82,543	1,937,370	246,622	229,105	9,479	188,922	25,115	35,019
Agriculture, forestry, and fisheries	1,088	13,813	2,152	2,142	16,839	97,214	15,659	[1]26,918	1,796	7,746	431	[1]980
Contract construction	637	39,787	4,087	5,937	9,237	212,887	65,711	36,636	(2)	(2)	(2)	(2)
Wholesale and retail trade	3,709	129,840	9,889	14,792	20,715	1,053,131	76,223	61,394	3,266	116,736	8,857	11,594
Retail trade	2,755	105,180	8,565	8,989	16,615	823,697	66,652	40,895	3,004	110,276	8,510	9,433
Finance, insurance, and real estate	3,181	24,659	1,124	4,890	6,018	89,295	7,827	28,003	(2)	(2)	(2)	(2)
Services	7,236	115,135	27,115	39,474	23,874	332,129	57,677	126,014	3,139	53,093	14,392	19,431
Other industrial divisions	1,666	32,368	7,234	4,366	5,860	152,714	23,525	3,976	(2)	(2)	(2)	(2)
	Indianapolis, Indiana				Jackson, Mississippi				Jacksonville, Florida			
All industrial divisions	39,442	983,531	138,743	179,818	10,693	306,789	28,834	31,479	12,842	322,321	53,179	53,081
Agriculture, forestry, and fisheries	13,566	128,788	7,051	11,507	3,433	46,485	4,540	[1]409	632	3,410	264	159
Contract construction	2,954	125,247	31,096	16,691	(2)	(2)	(2)	(2)	1,674	34,281	10,040	7,477
Wholesale and retail trade	5,551	477,658	58,431	49,797	2,528	191,857	13,454	9,508	4,648	148,869	11,279	11,853
Retail trade	4,537	390,252	53,182	35,731	2,018	155,833	11,567	5,521	3,914	125,486	9,744	10,157
Finance, insurance, and real estate	2,690	38,554	4,691	16,279	1,318	8,936	197	3,769	745	8,564	267	3,994
Services	13,055	175,076	29,065	79,481	2,152	33,418	6,079	12,926	4,519	88,896	23,257	25,185
Other industrial divisions	1,626	38,208	8,409	6,063	331	6,446	892	1,459	(2)	(2)	(2)	(2)
	Jersey City, New Jersey				Johnstown, Pennsylvania				Kansas City, Missouri-Kansas			
All industrial divisions	12,333	376,080	36,334	68,088	6,307	177,684	16,516	27,309	50,924	1,141,778	122,848	174,963
Agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	1,264	14,087	1,394	3,208	12,852	110,512	5,966	11,139
Contract construction	2,225	33,200	5,389	9,282	(2)	(2)	(2)	(2)	5,203	135,586	22,593	15,963
Wholesale and retail trade	3,439	219,890	16,743	14,063	1,269	125,141	10,075	6,903	11,936	613,141	41,388	53,224
Retail trade	3,216	174,102	12,047	13,620	1,228	118,452	9,847	7,201	8,675	448,423	35,944	32,466
Finance, insurance, and real estate	497	7,112	306	2,722	(2)	(2)	(2)	(2)	3,757	50,723	2,303	17,833
Services	5,097	73,565	9,605	36,298	2,080	19,850	2,489	9,376	12,771	190,318	45,294	67,540
Other industrial divisions	1,040	41,740	4,111	5,869	(2)	(2)	(2)	(2)	4,405	41,498	5,304	9,264
	Knoxville, Tennessee				Lancaster, Pennsylvania				Lansing, Michigan			
All industrial divisions	12,306	235,089	31,784	49,696	18,627	519,494	54,466	60,171	18,624	646,765	65,524	52,740
Agriculture, forestry, and fisheries	3,112	10,997	970	854	8,534	111,358	3,695	11,883	8,278	52,992	1,248	1,667
Contract construction	1,166	34,962	8,395	5,650	687	36,155	13,241	3,893	784	41,140	5,488	5,660
Wholesale and retail trade	2,181	88,040	7,823	6,824	2,651	194,728	12,681	16,322	3,068	422,646	35,512	13,248
Retail trade	2,013	54,476	5,818	5,293	2,376	172,747	10,729	14,110	2,479	329,892	28,011	10,535
Finance, insurance, and real estate	815	7,362	1,052	2,145	(2)	(2)	(2)	(2)	444	15,294	5,506	4,196
Services	3,250	56,684	10,228	25,342	3,779	51,366	6,025	21,882	4,233	56,598	9,595	22,470
Other industrial divisions	1,782	37,044	3,316	8,881	2,658	122,755	18,373	4,541	1,817	58,095	8,175	5,499

Footnotes at end of table.

125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PAYROLL, AND NET PROFIT, BY INDUSTRIAL DIVISION—Continued

Industrial division	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Little Rock-North Little Rock, Arkansas				Lorain-Elyria, Ohio				Los Angeles-Long Beach, California			
All industrial divisions	10,953	323,186	32,569	41,413	6,503	152,976	23,187	27,672	258,438	7,268,332	1,024,710	1,164,742
Agriculture, forestry, and fisheries	1,747	17,435	3,563	[1]4,494	1,285	13,062	1,311	[1]874	18,750	180,353	27,120	15,669
Contract construction	1,641	43,478	5,484	6,863	(2)	(2)	(2)	(2)	19,401	636,409	125,898	61,470
Wholesale and retail trade	1,866	176,460	13,820	12,608	698	55,712	4,582	4,712	59,104	3,228,685	309,981	239,929
Retail trade	1,716	145,983	11,102	8,532	439	29,604	2,435	2,322	45,551	2,439,121	265,014	171,333
Finance, insurance, and real estate	773	27,384	698	6,498	(2)	(2)	(2)	(2)	28,090	375,021	25,771	94,606
Services	4,126	51,741	8,028	19,496	2,260	35,305	7,594	16,425	113,571	2,068,427	350,466	672,757
Other industrial divisions	800	6,688	976	442	(2)	(2)	(2)	(2)	19,522	779,437	185,474	80,311
	Louisville, Kentucky-Indiana				Madison, Wisconsin				Memphis, Tennessee-Arkansas			
All industrial divisions	32,278	685,185	78,468	128,568	12,064	271,850	31,027	50,361	23,231	720,440	72,680	99,548
Agriculture, forestry, and fisheries	6,663	33,679	3,666	2,826	4,231	54,167	3,684	10,201	4,370	50,905	8,334	4,382
Contract construction	3,501	92,209	14,996	16,087	(2)	(2)	(2)	(2)	1,565	51,253	8,535	8,197
Wholesale and retail trade	7,092	302,456	24,208	28,365	2,617	127,733	8,573	13,560	5,858	432,903	35,167	29,881
Retail trade	6,324	250,748	19,971	20,508	2,164	103,929	8,455	10,798	4,363	318,051	31,619	17,591
Finance, insurance, and real estate	3,235	25,388	998	12,550	(2)	(2)	(2)	(2)	2,902	39,039	1,204	12,646
Services	9,918	128,845	19,278	61,095	3,446	34,270	5,875	14,423	7,085	112,637	13,473	41,471
Other industrial divisions	1,869	102,608	15,322	7,645	547	16,900	3,566	3,491	1,451	33,703	5,967	2,971
	Miami, Florida				Milwaukee, Wisconsin				Minneapolis-St. Paul, Minnesota			
All industrial divisions	38,874	839,505	121,199	153,083	44,768	1,209,956	128,267	209,522	58,921	1,165,240	121,213	222,547
Agriculture, forestry, and fisheries	2,745	37,540	8,796	[1]3,723	4,871	51,322	3,664	9,331	8,663	74,167	3,210	7,172
Contract construction	3,205	82,111	21,854	12,484	2,758	85,491	14,339	15,329	4,666	111,700	23,107	19,695
Wholesale and retail trade	10,317	357,608	29,016	27,331	15,198	715,586	61,186	57,404	14,283	559,323	40,431	58,360
Retail trade	7,067	297,195	23,444	18,734	13,458	638,937	57,897	47,457	10,027	450,183	37,487	26,409
Finance, insurance, and real estate	3,536	45,894	2,349	18,995	4,409	87,708	4,155	16,697	6,203	51,000	1,946	26,586
Services	17,516	278,524	53,093	94,462	15,270	223,011	36,834	102,523	22,435	292,071	44,246	104,383
Other industrial divisions	1,555	37,828	6,091	3,534	2,262	46,838	8,089	8,238	2,671	76,979	8,273	6,351
	Mobile, Alabama				Nashville, Tennessee				New Haven, Connecticut			
All industrial divisions	12,539	375,531	29,474	42,207	20,680	444,875	60,131	66,089	9,821	243,249	28,269	51,193
Agriculture, forestry, and fisheries	2,559	25,518	3,356	911	6,756	28,721	2,410	[1]3,187	(2)	(2)	(2)	(2)
Contract construction	859	15,056	1,865	2,814	1,279	41,628	5,100	5,501	773	33,147	3,480	3,119
Wholesale and retail trade	3,989	256,502	16,486	10,398	5,140	246,642	23,386	19,581	3,045	113,847	8,670	13,283
Retail trade	3,733	229,843	13,170	10,970	3,869	232,089	22,305	15,407	2,067	93,398	7,700	10,366
Finance, insurance, and real estate	(2)	(2)	(2)	(2)	1,592	22,836	6,999	5,974	(2)	(2)	(2)	(2)
Services	3,082	51,069	5,634	16,952	4,679	92,524	18,637	34,953	4,356	66,988	8,822	33,520
Other industrial divisions	1,356	18,188	1,287	5,009	1,234	12,524	3,599	3,267	934	10,961	2,339	2,002
	New Orleans, Louisiana				New York, New York				Newark, New Jersey			
All industrial divisions	24,864	698,874	91,392	107,337	318,630	8,051,878	895,359	1,857,908	49,090	1,244,323	119,078	297,286
Agriculture, forestry, and fisheries	1,369	12,973	4,002	[1]3,120	7,524	112,295	25,897	1,846	1,003	11,405	1,933	1,355
Contract construction	2,359	104,724	28,179	10,038	20,911	357,010	70,615	89,567	4,554	120,763	20,440	26,455
Wholesale and retail trade	4,995	282,849	20,427	21,491	78,429	3,978,162	257,896	406,555	12,738	624,250	37,685	67,115
Retail trade	4,738	254,220	17,732	16,982	55,113	2,464,523	176,246	249,197	10,720	457,044	31,793	53,807
Finance, insurance, and real estate	2,403	49,860	3,209	10,198	20,079	312,159	23,380	115,467	4,778	52,388	2,428	22,611
Services	11,434	204,201	31,362	66,334	171,190	2,648,039	346,969	1,139,684	23,595	391,393	48,325	172,565
Other industrial divisions	2,304	44,267	4,213	2,396	20,497	644,213	170,602	104,789	2,422	44,124	8,267	7,185
	Newport News-Hampton, Virginia				Norfolk-Portsmouth, Virginia				Oklahoma City, Oklahoma			
All industrial divisions	4,394	120,735	15,702	17,909	12,869	303,552	40,113	57,418	33,185	709,532	82,490	88,647
Agriculture, forestry, and fisheries	1,107	25,368	3,966	[1]567	1,363	23,226	991	3,232	5,613	27,044	2,506	[1]7,475
Contract construction	(2)	(2)	(2)	(2)	1,393	37,501	9,237	6,605	2,659	56,566	20,331	10,198
Wholesale and retail trade	1,091	60,239	7,400	2,732	2,764	149,916	15,054	12,304	7,858	348,974	27,358	24,602
Retail trade	1,086	58,110	7,090	2,631	2,572	139,962	14,091	10,845	5,600	222,528	21,890	18,025
Finance, insurance, and real estate	(2)	(2)	-	(2)	1,579	13,790	740	5,529	3,917	68,891	1,680	15,607
Services	1,065	21,731	3,145	11,296	5,126	68,453	10,290	27,806	9,048	140,575	24,307	46,771
Other industrial divisions	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4,090	67,482	6,308	[1]1,056
	Omaha, Nebraska-Iowa				Orlando, Florida				Paterson-Clifton-Passaic, New Jersey			
All industrial divisions	19,285	486,201	47,324	89,571	16,555	417,430	58,113	50,282	38,092	1,090,711	108,557	228,883
Agriculture, forestry, and fisheries	4,617	73,422	1,274	11,244	3,813	131,785	17,617	1,290	714	8,330	806	702
Contract construction	2,141	63,587	7,097	12,951	2,015	45,175	14,301	[illegible]	4,399	131,655	21,771	26,630
Wholesale and retail trade	3,891	171,492	12,201	12,599	3,196	124,900	8,579	5,150	11,027	566,322	36,053	44,391
Retail trade	3,115	148,625	10,993	7,709	1,860	66,178	7,330	2,319	9,948	463,485	25,934	36,137
Finance, insurance, and real estate	1,898	48,555	2,607	8,547	948	6,736	179	2,947	3,096	57,060	5,775	24,467
Services	5,797	87,870	11,280	40,895	5,712	94,445	16,624	33,638	17,120	284,975	36,547	120,266
Other industrial divisions	941	41,275	12,865	3,335	(2)	(2)	(2)	(2)	1,736	42,369	7,605	12,427

Footnotes at end of table.

125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PAYROLL, AND NET PROFIT, BY INDUSTRIAL DIVISION—Continued

Industrial division	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Pensacola, Florida				Peoria, Illinois				Philadelphia, Pennsylvania-New Jersey			
All industrial divisions	4,661	68,533	9,021	15,464	18,362	433,421	50,261	76,623	126,488	4,077,876	468,418	687,280
Agriculture, forestry, and fisheries	1,155	4,040	439	[1]592	5,690	76,559	2,427	15,824	8,326	166,816	33,678	12,966
Contract construction	(2)	(2)	(2)	(2)	866	48,817	9,593	8,335	11,934	499,744	99,439	67,726
Wholesale and retail trade	1,103	25,185	2,211	3,261	4,470	204,170	19,726	16,358	35,814	2,113,092	143,430	187,214
Retail trade	861	13,449	1,425	1,021	4,043	187,736	16,770	14,637	29,532	1,567,886	117,253	142,121
Finance, insurance, and real estate	(2)	(2)	(2)	(2)	1,609	25,163	2,561	6,655	7,194	113,488	5,048	40,370
Services	1,120	22,544	2,440	7,390	4,946	60,398	11,251	25,660	53,324	864,975	138,532	338,667
Other industrial divisions	(2)	(2)	-	(2)	781	18,314	4,703	3,791	9,896	319,761	48,291	40,337
	Phoenix, Arizona				Pittsburgh, Pennsylvania				Portland, Oregon-Washington			
All industrial divisions	28,520	960,930	127,753	113,702	65,858	1,933,698	242,351	330,203	40,080	956,558	119,892	160,240
Agriculture, forestry, and fisheries	3,969	87,740	11,259	[1]2,837	4,637	26,506	2,901	[1]3,666	8,332	78,884	15,045	2,009
Contract construction	1,971	109,637	40,619	4,288	9,843	233,920	64,893	49,771	4,191	113,627	14,844	21,529
Wholesale and retail trade	8,483	503,983	37,569	26,959	17,011	1,131,794	95,170	82,566	8,843	451,731	34,600	39,455
Retail trade	6,667	446,298	33,287	19,652	14,907	963,014	80,059	66,069	6,973	373,660	32,256	30,273
Finance, insurance, and real estate	3,006	27,409	65	10,509	3,511	59,646	3,213	22,590	2,812	41,632	2,245	16,363
Services	10,175	196,555	30,446	71,111	26,349	371,427	56,582	160,179	12,511	173,308	27,160	71,223
Other industrial divisions	916	35,606	7,795	3,672	4,507	110,405	19,592	18,763	3,391	97,376	25,998	9,661
	Providence-Pawtucket-Warwick, Rhode Island-Massachusetts				Reading, Pennsylvania				Richmond, Virginia			
All industrial divisions	22,710	729,731	51,955	115,231	11,484	238,490	24,906	43,962	11,013	267,264	39,340	53,346
Agriculture, forestry, and fisheries	1,204	8,093	1,577	877	3,845	36,767	2,006	4,211	1,569	9,101	2,549	[1]778
Contract construction	1,720	58,453	11,025	10,478	(2)	(2)	(2)	(2)	1,310	40,469	10,580	7,994
Wholesale and retail trade	8,091	432,103	19,328	38,199	2,243	86,301	6,244	11,324	2,543	129,884	10,682	8,844
Retail trade	5,903	358,254	16,386	26,374	2,125	74,834	6,042	8,738	2,488	127,385	10,597	8,671
Finance, insurance, and real estate	1,768	12,558	1,271	5,156	(2)	(2)	(2)	(2)	777	8,356	322	4,437
Services	8,664	118,408	13,678	53,825	4,231	55,111	7,174	17,094	4,748	76,363	14,389	32,540
Other industrial divisions	1,263	100,116	5,076	6,696	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
	Rochester, New York				Rockford, Illinois				Sacramento, California			
All industrial divisions	27,848	706,914	69,552	125,685	11,186	271,847	33,354	41,774	26,061	886,243	128,354	90,319
Agriculture, forestry, and fisheries	7,475	96,118	16,443	10,496	3,186	51,553	1,408	5,191	6,861	94,744	16,647	3,698
Contract construction	2,549	40,433	3,951	11,153	884	71,038	14,694	5,104	1,300	54,366	13,646	6,365
Wholesale and retail trade	6,047	373,222	25,569	28,852	2,329	85,889	7,961	8,833	5,696	541,118	59,966	23,588
Retail trade	5,013	289,610	20,630	22,512	1,976	54,521	5,774	2,885	4,378	385,359	47,760	17,112
Finance, insurance, and real estate	1,858	16,067	381	9,183	(2)	(2)	(2)	(2)	2,209	19,851	758	7,070
Services	8,022	151,179	18,034	57,644	3,233	32,962	3,136	14,933	8,676	138,128	26,648	48,672
Other industrial divisions	1,897	29,895	5,174	8,357	(2)	(2)	(2)	(2)	1,319	39,536	10,689	926
	St. Louis, Missouri-Illinois				Salt Lake City, Utah				San Antonio, Texas			
All industrial divisions	73,713	1,834,281	195,794	321,669	19,000	304,244	35,915	59,420	27,128	898,988	129,989	73,131
Agriculture, forestry, and fisheries	15,478	126,330	5,497	15,562	3,290	4,907	402	[1]1,771	6,766	55,119	6,203	[1]8,715
Contract construction	3,637	130,704	44,627	19,812	1,962	89,958	14,827	9,365	745	44,360	10,007	3,787
Wholesale and retail trade	17,732	1,092,423	75,041	88,839	2,867	81,291	6,489	6,061	7,222	529,752	42,599	25,919
Retail trade	14,528	773,341	63,322	62,838	1,605	49,805	4,793	2,377	6,505	449,841	36,802	19,530
Finance, insurance, and real estate	6,647	72,469	4,067	35,063	1,899	25,423	845	9,108	2,452	117,663	38,482	9,796
Services	25,859	378,910	59,652	154,654	7,122	83,602	10,742	34,759	8,217	122,265	28,542	41,900
Other industrial divisions	4,360	33,445	6,910	7,739	1,860	19,063	2,610	1,398	1,726	29,829	4,156	444
	San Bernardino-Riverside-Ontario, California				San Diego, California				San Francisco-Oakland, California			
All industrial divisions	38,990	1,012,606	151,211	113,123	42,544	1,208,708	167,250	154,825	112,366	4,168,903	547,270	586,849
Agriculture, forestry, and fisheries	4,717	76,489	14,416	[1]3,492	7,202	84,391	10,782	5,548	9,151	177,488	30,205	[1]2,817
Contract construction	3,471	117,637	26,474	10,504	4,187	131,566	32,577	19,117	7,100	265,350	60,949	37,337
Wholesale and retail trade	9,603	452,362	45,275	26,438	10,401	645,771	53,446	39,772	31,951	2,361,957	223,587	139,250
Retail trade	8,393	391,575	39,415	23,859	8,705	554,060	47,225	31,444	24,311	1,703,981	178,971	107,677
Finance, insurance, and real estate	5,527	45,780	2,588	10,114	4,185	35,859	1,926	16,719	13,456	192,257	9,019	49,869
Services	12,351	246,749	48,683	58,223	13,999	276,791	61,652	71,659	44,114	945,597	172,884	334,753
Other industrial divisions	3,321	73,589	13,775	11,336	2,570	34,330	6,867	2,010	6,594	226,254	50,626	28,457
	San Jose, California				Scranton, Pennsylvania				Seattle, Washington			
All industrial divisions	39,420	1,070,173	158,120	195,087	7,722	185,976	22,904	36,224	48,590	1,644,448	188,390	247,933
Agriculture, forestry, and fisheries	5,513	99,550	26,146	3,528	(2)	(2)	(2)	(2)	7,688	126,950	15,653	16,237
Contract construction	2,664	119,768	29,984	14,859	(2)	(2)	(2)	(2)	4,218	97,196	13,941	19,500
Wholesale and retail trade	6,694	388,681	31,963	33,075	1,873	65,043	4,533	8,512	11,688	959,870	87,345	62,075
Retail trade	5,149	336,253	29,033	24,461	1,872	61,807	4,492	8,403	9,412	746,585	72,353	42,814
Finance, insurance, and real estate	4,033	47,422	1,709	22,013	(2)	(2)	(2)	(2)	5,772	100,667	5,828	34,200
Services	17,615	357,125	58,029	109,381	3,412	53,916	5,559	14,339	16,509	278,920	52,880	105,189
Other industrial divisions	2,901	57,627	10,289	12,231	620	16,439	4,680	3,740	2,715	80,845	12,743	10,732

Footnotes at end of table.

125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.8—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PAYROLL, AND NET PROFIT, BY INDUSTRIAL DIVISION—Continued

Industrial division	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Shreveport, Louisiana				South Bend, Indiana				Spokane, Washington			
All industrial divisions	9,310	254,498	21,923	31,188	11,518	154,460	12,090	38,268	11,284	237,415	40,834	46,346
Agriculture, forestry, and fisheries	2,332	7,793	1,224	[1]1,993	5,324	37,060	1,850	6,074	3,115	41,281	3,063	4,692
Contract construction	[2]	[2]	[2]	[2]	938	19,323	1,958	6,139	[2]	[2]	[2]	[2]
Wholesale and retail trade	1,691	152,405	11,893	10,086	1,876	59,418	5,107	6,199	1,565	88,338	8,598	11,085
Retail trade	1,587	145,371	11,569	8,481	1,377	47,441	4,131	2,465	843	55,223	6,017	6,897
Finance, insurance, and real estate	1,181	11,486	649	6,624	[2]	[2]	[2]	[2]	579	4,704	366	2,191
Services	2,555	36,324	2,869	15,206	2,469	30,701	2,682	16,702	4,454	74,468	19,750	22,906
Other industrial divisions	1,050	30,097	714	[1]58	[2]	[2]	[2]	[2]	735	21,746	8,670	3,039
	Springfield-Chicopee-Holyoke, Massachusetts-Connecticut				Stockton, California				Syracuse, New York			
All industrial divisions	11,889	301,676	31,254	73,676	16,260	461,405	72,725	64,244	21,940	558,052	53,038	85,950
Agriculture, forestry, and fisheries	958	8,915	2,480	1,034	5,937	116,903	28,191	10,161	4,058	45,339	1,830	4,510
Contract construction	1,853	60,209	4,660	10,971	[2]	[2]	[2]	[2]	2,470	45,313	7,701	8,643
Wholesale and retail trade	1,723	104,370	5,670	9,965	2,605	186,702	12,726	12,870	6,041	310,599	16,896	15,714
Retail trade	1,641	87,015	5,258	8,105	2,315	94,193	10,775	9,925	4,632	163,657	14,284	8,754
Finance, insurance, and real estate	1,055	18,404	1,012	6,707	[2]	[2]	[2]	[2]	877	8,925	350	3,992
Services	6,030	99,939	14,245	42,778	4,683	98,144	25,078	28,056	7,237	115,154	17,774	48,740
Other industrial divisions	[2]	[2]	[2]	[2]	1,368	27,792	4,150	2,685	1,257	32,722	8,487	4,351
	Tacoma, Washington				Tampa-St. Petersburg, Florida				Toledo, Ohio-Michigan			
All industrial divisions	11,511	286,786	43,855	53,256	36,464	660,660	99,008	119,254	25,376	527,364	64,928	103,606
Agriculture, forestry, and fisheries	2,053	13,637	3,245	418	5,303	73,837	19,867	6,509	6,398	77,777	6,101	12,250
Contract construction	1,225	31,836	5,786	4,566	3,246	118,957	27,592	13,850	2,179	37,079	11,011	9,226
Wholesale and retail trade	2,162	151,276	20,067	11,518	9,279	245,756	23,945	20,242	5,765	256,677	24,862	22,414
Retail trade	1,417	91,400	12,664	7,961	7,000	206,382	20,978	11,080	5,260	186,144	19,345	15,581
Finance, insurance, and real estate	1,214	11,451	370	5,587	3,038	34,672	745	10,801	2,337	16,723	671	5,925
Services	4,045	69,176	14,163	29,389	13,157	143,534	18,790	62,981	7,287	106,200	18,150	49,045
Other industrial divisions	812	9,410	224	1,778	2,441	43,904	8,069	4,871	1,410	32,908	4,133	4,746
	Trenton, New Jersey				Tucson, Arizona				Tulsa, Oklahoma			
All industrial divisions	9,165	313,582	35,111	60,686	11,044	265,221	34,519	44,290	23,179	458,097	45,077	59,780
Agriculture, forestry, and fisheries	577	5,310	611	[1]230	876	12,955	2,404	[1]431	4,319	19,606	1,965	[1]7,618
Contract construction	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	2,622	39,405	7,227	8,736
Wholesale and retail trade	2,336	172,376	16,145	14,628	3,956	153,553	17,475	11,162	3,562	185,249	13,881	10,472
Retail trade	2,021	154,929	14,807	12,716	2,769	127,208	16,458	7,003	3,298	150,739	12,184	8,295
Finance, insurance, and real estate	1,097	11,150	361	4,364	1,069	9,674	273	6,448	2,288	26,550	2,068	5,744
Services	3,975	57,504	4,917	30,884	4,199	57,941	8,946	22,951	6,792	89,065	10,541	38,675
Other industrial divisions	[2]	[2]	[2]	[2]	252	12,487	2,929	1,472	3,596	98,222	9,395	3,771
	Utica-Rome, New York				Washington, D. C.-Maryland-Virginia				West Palm Beach, Florida			
All industrial divisions	12,202	389,889	39,646	53,452	68,243	1,700,055	261,914	305,836	13,527	317,218	39,076	46,109
Agriculture, forestry, and fisheries	3,182	48,728	2,657	11,055	6,432	84,762	18,213	[1]20,488	932	17,191	2,215	[1]2,187
Contract construction	[2]	[2]	[2]	[2]	3,991	264,452	61,384	23,027	1,709	30,736	4,118	4,224
Wholesale and retail trade	2,852	191,863	8,398	9,360	10,017	657,383	59,508	50,128	3,627	173,076	19,529	11,378
Retail trade	2,610	109,049	4,361	7,562	8,773	597,697	53,958	42,010	3,176	154,921	18,029	10,310
Finance, insurance, and real estate	[2]	[2]	[2]	[2]	5,604	53,186	3,740	25,510	1,237	12,128	374	4,285
Services	3,895	95,602	14,822	22,173	33,700	558,276	103,505	215,566	5,617	61,726	8,113	26,054
Other industrial divisions	[2]	[2]	[2]	[2]	8,499	81,996	15,564	12,093	405	22,361	4,727	2,355
	Wichita, Kansas				Wilkes-Barre-Hazelton, Pennsylvania				Wilmington, Delaware-Maryland-New Jersey			
All industrial divisions	21,332	421,628	34,427	54,022	12,070	474,167	43,989	46,288	12,387	449,161	54,677	52,328
Agriculture, forestry, and fisheries	5,967	45,556	1,902	4,897	[2]	[2]	[2]	[2]	2,080	37,140	12,490	[1]3,199
Contract construction	666	30,261	1,660	5,210	887	43,346	7,512	5,278	1,428	36,808	6,763	7,633
Wholesale and retail trade	4,327	173,774	14,190	10,314	5,377	319,894	17,207	21,427	1,878	246,702	15,243	14,378
Retail trade	3,833	145,633	11,718	8,640	5,045	315,898	17,081	20,367	1,817	235,033	13,845	13,418
Finance, insurance, and real estate	1,649	16,780	810	7,171	[2]	[2]	[2]	[2]	1,067	10,444	863	4,941
Services	5,601	63,973	12,383	22,510	3,474	28,682	2,168	13,843	5,053	81,009	13,580	28,117
Other industrial divisions	3,122	91,284	3,482	3,920	1,546	65,937	14,485	5,472	881	37,058	5,738	458
	Worcester, Massachusetts				York, Pennsylvania				Youngstown-Warren, Ohio			
All industrial divisions	8,489	200,331	20,241	43,868	13,277	304,450	35,229	48,097	16,402	404,735	51,680	70,437
Agriculture, forestry, and fisheries	[2]	[2]	[2]	[2]	3,580	28,260	2,888	[1]756	1,528	16,005	1,388	1,887
Contract construction	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	2,116	59,704	12,354	6,082
Wholesale and retail trade	2,547	99,515	7,548	8,263	2,305	142,698	12,071	12,058	4,103	159,278	13,057	11,900
Retail trade	2,260	93,466	6,819	6,307	2,278	115,038	10,553	11,214	3,612	157,925	13,056	11,621
Finance, insurance, and real estate	[2]	[2]	[2]	[2]	1,056	17,729	1,042	4,424	1,071	26,418	6,834	9,034
Services	4,228	58,141	6,264	25,734	4,268	47,328	6,126	22,184	6,131	83,031	12,055	35,155
Other industrial divisions	[2]	[2]	[2]	[2]	1,398	46,131	11,178	7,241	1,453	60,299	5,992	6,379

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Other industrial divisions include "Mining," "Manufacturing," "Transportation, communication, electric, gas, and sanitary services," and "Nature of business not allocable." Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.9—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PAYROLL, AND NET PROFIT, BY SELECTED INDUSTRIES

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Total for 125 standard metropolitan areas				Total for 28 standard metropolitan areas				Anaheim-Santa Ana-Garden Grove, California			
All industries	3,813,684	102,237,976	12,434,705	17,023,120	2,248,121	61,654,443	7,588,916	10,833,987	52,929	1,363,459	175,150	190,855
Agriculture, forestry, and fisheries	545,503	5,917,802	717,385	266,076	227,207	2,420,367	320,202	75,159	7,160	87,350	12,035	24
Farms	473,403	5,041,102	542,446	63,162	179,017	1,870,701	221,151	[1]74,265	4,272	68,577	10,047	[1]6,613
Field crop farms	155,482	1,094,507	89,724	108,377	57,165	338,325	23,830	27,142	(2)	(2)	(2)	(2)
Livestock farms	191,731	2,913,245	211,038	[1]9,360	68,265	1,107,912	104,700	[1]68,006	(2)	(2)	(2)	(2)
Other farms	126,190	1,033,350	241,684	[1]35,855	53,587	424,464	92,621	[1]33,401	3,367	25,170	6,007	[1]6,612
Other agriculture, forestry, and fisheries	72,100	876,700	174,939	202,914	48,190	549,666	99,051	149,424	2,888	18,773	1,988	6,637
Contract construction	332,388	10,107,342	2,219,333	1,527,043	194,588	5,679,858	1,264,271	888,664	3,380	106,108	17,316	11,611
General contractors	65,292	3,921,161	654,154	362,056	36,190	1,989,385	315,034	193,231	(2)	(2)	(2)	(2)
Special trade contractors	252,261	5,844,807	1,493,949	1,113,625	149,342	3,503,021	909,413	660,015	2,658	71,037	14,130	9,005
Manufacturing	87,052	3,386,202	812,974	465,095	55,838	2,239,250	565,368	311,050	2,121	76,518	18,610	9,772
Transportation, communication, electric, gas, and sanitary services	127,183	2,684,247	460,045	404,969	72,920	1,476,634	262,418	249,458	1,648	53,381	8,472	5,666
Transportation	118,473	2,514,969	427,849	365,418	68,826	1,378,353	242,708	228,801	1,647	52,904	8,288	5,597
Wholesale and retail trade	926,252	51,935,253	4,111,536	4,001,012	561,769	31,583,915	2,509,155	2,546,050	13,792	632,355	49,989	40,441
Wholesale trade	159,938	10,674,566	540,445	1,035,144	102,626	6,920,291	339,109	695,374	2,325	108,197	4,647	8,578
Retail trade	743,030	40,031,221	3,477,823	2,872,573	443,508	23,792,448	2,101,893	1,785,043	11,136	499,896	45,267	29,189
General merchandise stores	117,189	1,661,946	92,529	185,532	68,013	1,081,433	58,888	127,644	984	2,547	163	[1]526
Food stores	110,813	8,637,231	519,150	437,952	66,931	4,931,958	317,805	297,081	762	43,318	877	2,093
Gasoline service stations	88,702	8,750,018	712,844	464,450	47,246	5,286,096	450,028	284,443	548	136,864	15,638	6,041
Eating and drinking places	142,114	5,341,015	868,908	538,959	88,609	3,230,139	529,190	328,279	3,483	104,693	14,722	4,127
Other retail trade	284,212	15,641,011	1,284,392	1,245,680	172,709	9,262,822	745,982	747,596	5,359	212,474	13,867	17,454
Finance, insurance, and real estate	321,781	4,423,213	333,796	1,477,357	197,094	2,715,077	177,610	914,009	5,861	76,340	360	21,228
Insurance agents, brokers, and service	105,851	1,590,303	178,388	685,534	66,967	916,927	84,822	419,568	999	7,807	-	4,626
Real estate	195,706	2,465,111	130,646	684,140	117,827	1,512,138	72,663	416,539	4,243	65,276	281	15,967
Services	1,431,167	23,018,376	3,741,020	8,907,706	915,901	15,152,390	2,462,481	5,880,457	18,274	329,412	68,071	102,025
Personal services	310,324	3,506,482	858,209	929,499	181,789	2,202,072	536,803	580,942	3,063	43,081	13,729	6,516
Beauty and barber shops	180,336	1,644,388	480,638	532,574	99,968	993,757	297,965	315,057	1,185	16,288	6,165	2,891
Other personal services	129,988	1,862,094	377,571	396,925	81,821	1,208,315	238,838	265,885	1,878	26,793	7,564	3,625
Business services	198,753	2,446,045	366,033	703,839	135,162	1,720,012	265,755	494,208	3,840	70,755	18,144	16,122
Repair services, except automobile	93,894	1,046,977	167,376	277,615	56,236	689,303	117,323	173,525	1,560	10,412	1,474	[1]549
Amusement and recreation services	86,257	878,695	129,020	81,446	52,794	530,442	81,797	48,333	985	3,715	863	[1]351
Medical and health services	271,049	8,329,762	1,057,128	4,604,650	179,148	5,488,325	678,075	3,004,548	2,484	110,691	13,954	55,440
Offices of physicians and surgeons	109,177	4,791,592	538,030	2,920,892	76,348	3,277,082	358,938	1,969,561	1,164	73,870	8,525	39,121
Offices of dentists and dental surgeons	55,965	2,240,351	312,397	1,122,173	35,939	1,423,990	201,648	693,029	(2)	(2)	(2)	(2)
Other medical services	105,907	1,297,819	206,701	561,585	66,861	787,253	117,489	341,958	908	9,786	1,832	2,879
Legal services	97,284	2,015,287	243,810	1,074,531	68,213	1,390,138	173,438	742,604	(2)	(2)	(2)	(2)
Educational, engineering, and architectural services	99,688	1,170,744	274,947	372,100	63,240	777,085	180,974	236,858	2,101	30,850	8,750	7,747
Accounting, auditing, and bookkeeping services	82,143	687,225	138,691	327,209	55,790	500,473	96,132	238,015	1,279	5,289	885	1,937
Other services	191,775	2,937,159	505,806	536,817	123,529	1,854,540	332,184	361,424	2,360	41,015	8,634	6,465
	Atlanta, Georgia				Baltimore, Maryland				Boston, Massachusetts			
All industries	40,364	1,199,683	168,882	174,209	49,375	1,205,642	127,622	252,944	69,032	1,549,224	199,322	380,942
Agriculture, forestry, and fisheries	5,049	19,098	3,170	[1]2,593	7,007	62,363	6,282	3,547	2,424	33,988	3,139	5,767
Farms	4,722	13,840	1,429	[1]3,417	5,869	53,039	4,647	[1]7	897	6,658	1,032	840
Field crop farms	(2)	(2)	(2)	(2)	2,078	6,772	687	[1]472	(2)	(2)	(2)	(2)
Livestock farms	2,047	6,057	755	[1]2,162	2,582	42,281	2,831	1,871	(2)	(2)	(2)	(2)
Other farms	2,007	793	344	[1]2,707	1,209	3,986	1,129	[1]1,406	(2)	(2)	(2)	(2)
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	1,138	9,324	1,635	3,554	1,527	27,330	2,107	4,927
Contract construction	4,699	141,412	31,235	19,220	4,279	106,956	17,013	20,879	6,744	124,796	25,992	29,015
General contractors	(2)	(2)	(2)	(2)	765	38,240	5,016	4,920	(2)	(2)	(2)	(2)
Special trade contractors	3,672	75,225	23,021	14,174	3,514	68,716	11,997	15,959	5,312	91,339	20,805	23,103
Manufacturing	(2)	(2)	(2)	(2)	1,243	30,862	6,690	3,581	1,595	55,198	12,460	9,930
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	3,287	27,787	3,034	6,426	832	14,153	1,665	4,378
Transportation	(2)	(2)	(2)	(2)	3,151	26,102	2,560	5,811	832	14,153	1,665	4,378
Wholesale and retail trade	11,353	662,328	48,557	54,022	10,836	658,586	47,883	62,141	15,722	708,863	61,606	82,108
Wholesale trade	2,625	167,627	5,573	22,042	(2)	(2)	(2)	(2)	2,781	127,552	5,862	20,291
Retail trade	8,728	494,701	42,984	31,980	10,151	617,447	45,013	59,268	12,014	563,840	55,579	53,464
General merchandise stores	2,249	14,105	478	2,151	1,672	42,131	3,187	5,520	2,942	108,994	5,473	12,265
Food stores	1,277	160,776	8,296	10,243	2,242	134,624	4,632	14,126	1,525	101,066	7,472	6,660
Gasoline service stations	897	101,273	7,066	3,999	1,290	144,089	9,150	9,893	1,126	99,382	8,528	7,040
Eating and drinking places	1,773	77,464	17,592	7,847	2,160	104,727	15,824	13,117	1,394	43,267	5,241	6,562
Other retail trade	2,532	141,083	9,552	7,740	2,787	191,876	12,220	16,612	5,027	211,131	28,865	20,937
Finance, insurance, and real estate	4,073	44,546	2,601	17,362	2,881	32,000	3,760	15,593	7,181	100,832	12,172	32,070
Insurance agents, brokers, and service	760	12,349	1,943	6,364	808	10,925	478	7,324	1,938	41,665	6,856	16,742
Real estate	3,235	30,223	613	9,678	1,864	18,742	2,980	7,721	4,521	45,909	954	13,333
Services	14,157	299,774	75,949	80,714	19,611	285,405	42,665	140,917	34,228	510,141	82,220	217,936
Personal services	3,445	65,193	28,529	9,912	3,279	47,058	6,757	13,966	4,956	59,771	12,927	18,280
Beauty and barber shops	2,180	24,595	9,025	7,358	2,428	18,002	1,863	7,109	2,660	31,423	9,409	11,190
Other personal services	1,265	40,598	19,504	2,554	(2)	(2)	(2)	(2)	2,296	28,348	3,518	7,090
Business services	2,695	36,760	7,768	4,823	3,308	25,349	7,434	10,276	5,715	61,033	14,686	20,756
Repair services, except automobile	1,227	19,598	5,063	3,841	1,116	23,142	3,536	5,772	2,244	19,621	1,495	5,911
Amusement and recreation services	(2)	(2)	(2)	(2)	1,073	4,476	862	660	1,858	17,609	4,570	1,300
Medical and health services	2,641	79,728	10,560	43,881	4,199	105,968	11,460	68,515	7,882	206,380	28,231	108,509
Offices of physicians and surgeons	974	48,964	6,704	29,450	1,799	74,655	7,879	50,570	3,947	111,077	11,132	72,013
Offices of dentists and dental surgeons	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1,376	51,230	6,872	24,440
Other medical services	1,255	11,983	469	5,681	1,630	10,826	1,456	5,841	2,559	44,073	10,227	12,056
Legal services	(2)	(2)	(2)	(2)	2,237	47,224	6,180	28,135	3,539	63,733	5,485	38,240
Educational, engineering, and architectural services	1,142	12,538	2,852	3,085	1,631	13,426	3,701	5,381	1,885	20,328	5,741	7,449
Accounting, auditing, and bookkeeping services	883	11,550	2,631	5,229	1,308	8,163	877	4,674	2,104	11,725	1,405	7,017
Other services	1,332	57,775	16,385	4,752	1,460	10,599	1,858	3,538	4,045	49,941	7,680	10,474

Footnotes at end of table.

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.9—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PAYROLL, AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Buffalo, New York				Chicago, Illinois				Cincinnati, Ohio-Indiana-Kentucky			
All industries	31,910	684,655	71,218	167,965	181,386	5,817,266	722,791	989,432	41,548	1,020,579	125,588	188,181
Agriculture, forestry, and fisheries	2,492	23,604	3,368	4,151	16,574	295,371	27,130	11,216	9,897	60,630	6,676	5,268
Farms	2,142	20,612	2,933	3,101	12,580	225,768	9,766	[1]2,165	9,593	57,100	5,621	4,242
Field crop farms	925	1,718	102	[1]1,440	6,264	56,066	2,087	1,913	4,729	11,898	1,106	46
Livestock farms	(2)	(2)	(2)	(2)	4,080	158,760	5,489	[1]69	3,047	33,484	3,044	1,961
Other farms	(2)	(2)	(2)	(2)	2,236	10,942	2,190	[1]4,009	1,817	11,718	1,471	2,235
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	3,994	69,603	17,364	13,381	(2)	(2)	(2)	(2)
Contract construction	2,981	75,315	10,352	15,836	15,709	570,065	156,709	75,609	4,184	126,313	35,678	28,501
General contractors	(2)	(2)	(2)	(2)	2,466	141,006	28,791	16,398	(2)	(2)	(2)	(2)
Special trade contractors	2,256	40,639	7,347	10,505	12,705	422,375	127,896	56,771	3,709	99,225	33,310	24,330
Manufacturing	(2)	(2)	(2)	(2)	4,849	231,812	55,523	35,513	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	5,615	159,342	29,079	25,718	1,028	4,573	529	1,382
Transportation	(2)	(2)	(2)	(2)	5,456	147,416	27,553	23,555	987	2,836	123	626
Wholesale and retail trade	10,207	356,294	29,647	40,375	48,349	2,994,309	238,386	231,961	9,694	568,792	43,438	46,614
Wholesale trade	1,589	51,573	3,059	6,386	10,397	742,497	32,185	75,047	(2)	(2)	(2)	(2)
Retail trade	8,314	302,218	26,588	32,323	37,427	2,213,510	201,366	156,555	8,603	430,175	39,787	35,710
General merchandise stores	(2)	(2)	(2)	(2)	5,867	96,355	6,463	8,402	1,595	15,448	678	2,340
Food stores	(2)	(2)	(2)	(2)	5,049	382,005	40,286	17,444	1,581	89,599	5,795	5,532
Gasoline service stations	(2)	(2)	(2)	(2)	4,040	627,943	49,069	26,639	(2)	(2)	(2)	(2)
Eating and drinking places	1,892	77,934	13,271	10,616	8,915	319,663	39,969	29,820	1,457	68,419	14,670	5,629
Other retail trade	3,575	113,944	6,997	14,026	13,556	787,544	65,579	74,250	3,333	159,816	10,754	16,793
Finance, insurance, and real estate	2,596	27,863	2,827	11,544	17,736	290,473	20,289	99,475	2,034	24,960	2,716	11,543
Insurance agents, brokers, and service	1,486	13,098	1,753	6,474	7,634	112,667	6,165	50,129	1,062	16,113	2,218	6,822
Real estate	904	13,146	1,059	3,925	9,154	154,511	11,491	36,336	763	8,010	301	4,316
Services	11,712	176,610	19,842	88,172	71,738	1,265,931	195,439	511,612	13,857	193,993	26,966	88,359
Personal services	2,530	18,349	1,455	4,573	15,671	248,970	70,198	54,101	3,696	31,787	4,213	13,728
Beauty and barber shops	1,458	5,973	1,237	2,662	9,040	109,267	38,689	27,460	3,032	19,577	1,742	11,246
Other personal services	1,072	12,376	218	1,911	6,631	139,703	31,509	26,641	664	12,210	2,471	2,482
Business services	1,394	15,898	808	6,820	9,747	122,291	17,024	41,271	1,223	8,731	343	3,269
Repair services, except automobile	896	14,985	848	4,954	3,136	34,730	3,942	10,641	(2)	(2)	(2)	(2)
Amusement and recreation services	(2)	(2)	(2)	(2)	4,012	38,672	4,000	2,988	901	10,900	1,634	421
Medical and health services	2,249	90,720	12,115	53,825	15,389	431,719	42,761	254,304	3,291	84,301	13,596	46,693
Offices of physicians and surgeons	1,341	70,196	10,086	42,829	6,537	276,615	24,897	174,470	1,083	44,742	5,352	29,264
Offices of dentists and dental surgeons	(2)	(2)	(2)	(2)	3,241	110,082	12,922	55,471	(2)	(2)	(2)	(2)
Other medical services	(2)	(2)	(2)	(2)	5,611	45,022	4,942	24,363	1,854	25,332	6,486	9,034
Legal services	898	13,755	1,151	9,817	6,325	140,905	15,559	72,447	(2)	(2)	(2)	(2)
Educational, engineering, and architectural services	(2)	(2)	(2)	(2)	4,221	48,164	10,206	19,623	1,226	14,851	2,637	3,667
Accounting, auditing, and bookkeeping services	1,165	5,351	859	2,080	5,162	53,619	5,313	24,546	(2)	(2)	(2)	(2)
Other services	(2)	(2)	(2)	(2)	8,075	146,861	26,436	31,691	1,944	17,252	1,525	6,065
	Cleveland, Ohio				Dallas, Texas				Denver, Colorado			
All industries	52,440	1,133,733	134,857	274,341	67,449	1,585,199	201,998	185,898	50,588	912,333	99,684	162,743
Agriculture, forestry, and fisheries	5,629	25,985	3,172	1,677	13,290	99,185	13,801	[1]4,782	6,686	61,553	4,421	1,793
Farms	4,602	20,064	1,652	[1]118	12,446	92,138	12,682	[1]7,816	5,165	49,911	2,708	[1]900
Field crop farms	1,643	2,889	231	[1]417	4,251	40,628	5,963	6,582	2,355	7,551	119	1,727
Livestock farms	1,296	10,004	654	1,531	6,936	50,435	6,402	[1]12,773	1,717	36,356	[1]497	[1]995
Other farms	1,663	7,171	767	[1]1,232	1,259	1,075	317	[1]1,625	1,093	[1]3,004	1,092	[1]1,632
Other agriculture, forestry, and fisheries	1,027	5,921	1,520	1,795	844	7,047	1,119	3,034	1,521	11,642	1,713	2,693
Contract construction	4,494	81,758	22,531	16,285	10,180	277,715	53,522	39,450	5,364	84,212	15,612	18,261
General contractors	(2)	(2)	(2)	(2)	2,380	135,434	23,592	10,782	(2)	(2)	(2)	(2)
Special trade contractors	3,124	54,295	17,125	9,629	7,128	121,455	26,622	25,195	3,890	49,821	11,110	12,613
Manufacturing	1,672	57,033	12,359	9,869	1,338	43,669	6,270	6,757	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	2,001	21,516	1,852	4,712	1,335	15,548	2,522	3,680	1,438	12,415	688	3,037
Transportation	1,937	21,516	1,852	4,750	1,095	12,703	1,540	3,104	(2)	(2)	(2)	(2)
Wholesale and retail trade	11,962	565,056	42,385	63,103	13,730	637,977	52,524	47,521	11,998	461,926	42,830	30,823
Wholesale trade	2,544	127,718	8,962	27,100	2,660	181,089	8,395	25,971	2,042	99,304	2,692	9,109
Retail trade	9,413	434,394	33,164	36,098	10,842	411,668	39,668	19,669	8,565	356,972	39,723	19,600
General merchandise stores	1,160	5,754	89	1,081	2,960	34,794	860	2,352	2,619	21,052	1,497	3,139
Food stores	2,049	117,661	7,199	6,264	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Gasoline service stations	1,029	138,401	9,905	7,333	1,042	83,169	7,178	5,527	977	80,204	12,967	3,249
Eating and drinking places	1,631	50,589	5,751	7,385	1,951	61,900	9,688	2,055	1,709	43,130	7,708	3,751
Other retail trade	3,544	121,989	10,220	14,035	4,155	193,704	20,542	7,031	2,529	180,168	15,731	6,793
Finance, insurance, and real estate	5,823	64,772	3,863	29,776	7,159	126,796	7,997	17,223	4,456	35,738	1,124	15,050
Insurance agents, brokers, and service	2,520	29,210	3,279	13,447	3,001	33,582	3,742	14,591	946	10,431	515	3,394
Real estate	3,270	34,711	584	15,941	3,489	75,379	3,708	[1]155	3,336	22,039	530	9,994
Services	20,709	315,956	48,695	149,032	18,937	315,509	63,619	101,769	18,908	197,561	26,434	86,906
Personal services	4,226	48,469	10,128	17,352	4,684	54,504	18,914	11,725	3,017	24,638	4,909	6,184
Beauty and barber shops	2,442	26,413	6,900	10,457	3,058	26,496	8,363	7,985	1,909	11,874	3,812	3,507
Other personal services	1,784	22,056	3,228	6,895	1,626	28,008	10,551	3,740	1,108	12,764	1,097	2,677
Business services	2,318	21,031	2,216	8,182	2,401	36,127	4,481	7,364	4,062	21,629	3,360	7,170
Repair services, except automobile	1,801	24,250	7,239	6,118	(2)	(2)	(2)	(2)	1,523	5,334	126	1,794
Amusement and recreation services	(2)	(2)	(2)	(2)	1,436	14,883	2,708	1,649	(2)	(2)	(2)	(2)
Medical and health services	4,543	124,425	11,822	75,687	2,899	96,829	13,177	53,843	2,667	73,667	8,082	44,329
Offices of physicians and surgeons	2,395	76,281	6,889	48,431	928	56,837	7,561	32,145	1,029	43,468	4,811	27,175
Offices of dentists and dental surgeons	958	34,722	3,944	18,837	504	28,292	4,175	15,078	(2)	(2)	(2)	(2)
Other medical services	1,190	13,422	989	8,419	1,467	11,700	1,441	6,620	(2)	(2)	(2)	(2)
Legal services	2,383	37,202	4,250	21,541	(2)	(2)	(2)	(2)	1,493	18,373	1,913	10,718
Educational, engineering, and architectural services	1,111	16,343	4,665	5,215	1,336	21,803	5,062	6,165	1,362	16,283	2,448	6,024
Accounting, auditing, and bookkeeping services	741	7,809	2,204	3,734	2,221	11,641	2,368	5,634	1,246	5,118	1,263	1,909
Other services	2,702	27,212	4,107	9,166	2,427	56,512	12,701	5,548	2,750	26,257	3,776	7,583

Footnotes at end of table.

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.9—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PAYROLL, AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Detroit, Michigan				Houston, Texas				Kansas City, Missouri-Kansas			
All industries	92,822	3,535,949	452,660	573,563	82,543	1,937,370	246,622	229,105	50,924	1,141,778	122,848	174,963
Agriculture, forestry, and fisheries	7,820	57,026	6,363	6,936	16,839	97,214	15,659	[1]26,918	12,852	110,512	5,966	11,139
Farms	6,935	44,518	3,523	3,600	14,787	84,755	14,233	[1]28,720	11,843	98,164	3,019	7,349
Field crop farms	2,702	7,909	339	[1]411	3,128	29,610	3,000	5,156	4,685	21,324	723	6,127
Livestock farms	1,787	13,642	1,104	[1]964	8,899	51,710	10,409	[1]29,436	5,771	75,425	1,978	2,846
Other farms	2,446	22,967	2,080	4,975	2,760	3,435	824	[1]4,440	1,387	1,415	318	[1]1,624
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	2,052	12,459	1,426	1,802	(2)	(2)	(2)	(2)
Contract construction	8,873	339,511	94,709	53,929	9,237	212,887	65,711	36,636	5,203	135,586	22,593	15,963
General contractors	1,365	78,081	10,442	9,434	1,821	76,441	27,912	8,194	1,409	74,167	9,405	5,653
Special trade contractors	7,117	258,109	84,085	43,646	6,651	133,318	37,792	28,309	3,794	61,419	13,188	10,310
Manufacturing	2,617	86,434	24,322	11,706	2,471	47,762	14,589	7,979	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	3,660	76,629	20,210	14,984	1,611	34,925	5,237	4,559	1,675	13,046	1,133	2,577
Transportation	3,598	71,439	18,537	13,604	1,543	34,373	5,212	4,533	1,675	13,046	1,133	2,577
Wholesale and retail trade	27,636	2,132,446	173,665	142,832	20,715	1,053,131	76,223	61,394	11,936	613,141	41,388	53,224
Wholesale trade	4,176	474,415	20,297	33,536	3,303	218,118	8,841	20,239	3,059	160,265	5,135	20,169
Retail trade	22,674	1,610,415	150,975	104,381	16,615	823,697	66,652	40,895	8,675	448,423	35,944	32,466
General merchandise stores	4,798	90,416	3,150	15,288	2,866	23,872	801	1,488	3,247	18,637	696	4,029
Food stores	3,965	429,707	25,529	20,230	1,779	321,571	22,686	7,137	(2)	(2)	(2)	(2)
Gasoline service stations	2,698	387,925	38,229	18,349	2,700	199,134	14,587	9,973	1,443	154,604	13,258	10,411
Eating and drinking places	4,477	202,286	48,504	11,249	2,881	102,718	14,769	5,073	1,208	58,074	9,462	7,432
Other retail trade	6,736	500,081	35,563	39,265	6,389	176,402	13,809	17,224	2,510	174,295	8,302	9,124
Finance, insurance, and real estate	6,156	100,419	8,642	46,077	6,018	89,295	7,827	28,003	3,757	50,723	2,303	17,833
Insurance agents, brokers, and service	1,861	46,104	5,725	20,212	2,540	41,236	4,698	16,793	1,155	13,640	1,099	6,894
Real estate	3,867	48,855	2,650	22,456	3,198	44,324	3,088	10,000	2,502	29,715	1,202	9,716
Services	35,228	736,782	124,693	297,170	23,874	332,129	57,677	126,014	12,771	190,318	45,294	67,540
Personal services	8,686	115,782	36,149	31,848	5,187	57,281	15,780	12,784	3,127	26,714	7,756	9,609
Beauty and barber shops	5,834	70,979	25,863	22,302	3,276	31,753	7,687	9,827	2,092	19,991	6,497	7,564
Other personal services	2,852	44,803	10,286	9,546	(2)	(2)	(2)	(2)	1,035	6,723	1,259	2,045
Business services	5,772	111,573	14,006	28,638	4,339	34,085	4,848	6,670	1,705	15,231	3,133	3,620
Repair services, except automobile	2,076	37,600	6,011	12,793	1,624	10,381	1,727	2,548	1,078	22,102	7,781	4,137
Amusement and recreation services	1,519	23,997	3,081	1,067	1,354	10,661	3,420	489	(2)	(2)	(2)	(2)
Medical and health services	6,874	282,405	39,070	149,789	3,360	114,800	14,319	64,619	2,322	66,137	10,935	30,600
Offices of physicians and surgeons	2,623	156,866	22,026	86,232	1,827	89,916	11,766	51,122	(2)	(2)	(2)	(2)
Offices of dentists and dental surgeons	1,952	71,409	9,592	35,691	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other medical services	2,299	54,130	7,452	27,866	1,344	12,976	958	7,033	1,321	21,693	5,054	6,002
Legal services	2,418	48,724	4,836	28,861	1,662	29,518	3,775	15,166	(2)	(2)	(2)	(2)
Educational, engineering, and architectural services	1,644	17,433	3,654	7,867	2,404	24,244	4,904	9,983	1,536	21,677	8,063	6,956
Accounting, auditing, and bookkeeping services	1,897	27,463	5,894	13,645	1,725	9,973	1,021	4,778	(2)	(2)	(2)	(2)
Other services	4,342	71,805	11,992	22,662	2,219	41,186	7,883	8,977	1,507	23,674	6,113	5,808
	Los Angeles-Long Beach, California				Milwaukee, Wisconsin				Minneapolis-St. Paul, Minnesota			
All industries	258,438	7,268,332	1,024,710	1,164,742	44,768	1,209,956	128,267	209,522	58,921	1,165,240	121,213	222,547
Agriculture, forestry, and fisheries	18,750	180,353	27,120	15,669	4,871	51,322	3,664	9,331	8,663	74,167	3,210	7,172
Farms	8,127	86,401	13,557	[1]23,161	4,200	40,438	2,001	5,943	7,944	62,148	1,609	3,481
Field crop farms	3,439	20,621	1,960	1,220	(2)	(2)	(2)	(2)	3,340	11,077	661	[1]1,157
Livestock farms	1,254	42,326	4,604	[1]9,945	1,952	35,491	1,493	6,351	2,580	47,480	797	4,414
Other farms	3,434	23,454	6,993	[1]14,436	(2)	(2)	(2)	(2)	2,024	3,591	151	224
Other agriculture, forestry, and fisheries	10,623	93,952	13,563	38,830	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	19,401	636,409	125,898	61,470	2,758	85,491	14,339	15,329	4,666	111,700	23,107	19,695
General contractors	5,080	262,009	23,971	12,154	(2)	(2)	(2)	(2)	942	27,086	154	1,370
Special trade contractors	13,421	355,089	93,206	47,149	2,321	71,196	13,528	13,801	3,487	76,447	18,941	16,711
Manufacturing	9,383	431,048	101,549	48,373	(2)	(2)	(2)	(2)	992	39,921	3,615	2,865
Transportation, communication, electric, gas, and sanitary services	6,362	282,680	78,241	33,503	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation	6,200	273,983	76,729	30,808	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	59,104	3,228,685	309,981	239,929	15,198	715,586	61,186	57,404	14,283	559,323	40,431	58,360
Wholesale trade	11,945	673,178	34,048	60,952	1,643	75,673	3,281	9,827	4,029	108,850	2,944	31,929
Retail trade	45,551	2,439,121	265,014	171,333	13,458	638,937	57,897	47,457	10,027	450,183	37,487	26,409
General merchandise stores	4,831	64,123	6,991	8,190	3,651	9,606	1,064	2,626	3,129	42,585	1,928	3,829
Food stores	3,704	309,553	26,879	15,842	2,666	216,354	23,944	7,276	1,051	76,241	3,598	3,842
Gasoline service stations	4,768	596,231	57,719	26,031	1,500	94,715	6,887	6,014	(2)	(2)	(2)	(2)
Eating and drinking places	9,690	343,949	61,057	29,935	3,884	111,798	14,218	13,741	1,408	43,331	8,121	4,770
Other retail trade	22,558	1,125,265	112,368	91,335	1,757	206,464	11,784	17,800	3,751	237,830	19,033	11,040
Finance, insurance, and real estate	28,090	375,021	25,771	94,606	4,409	87,708	4,155	16,697	6,203	51,000	1,946	26,586
Insurance agents, brokers, and service	6,926	94,209	10,412	42,329	1,408	13,613	702	7,663	1,904	28,213	1,127	14,834
Real estate	18,821	211,645	8,235	47,618	3,000	74,095	3,453	9,034	4,086	20,616	811	9,873
Services	113,571	2,068,427	350,466	672,757	15,270	223,011	36,834	102,523	22,435	292,071	44,246	104,383
Personal services	20,861	280,597	77,428	55,588	2,128	33,675	11,326	9,734	5,423	29,515	4,662	10,718
Beauty and barber shops	9,702	103,798	32,078	27,811	1,107	23,238	10,820	6,494	3,343	18,879	4,098	6,554
Other personal services	11,159	176,799	45,350	27,777	(2)	(2)	(2)	(2)	2,080	10,636	564	4,164
Business services	19,289	280,628	35,237	67,398	2,059	19,056	5,249	6,354	3,086	31,235	3,181	8,069
Repair services, except automobile	7,324	107,144	22,361	23,669	992	9,300	1,546	3,735	2,414	34,851	7,473	5,136
Amusement and recreation services	9,099	87,584	11,139	6,693	1,984	10,518	1,515	4,530	1,147	26,060	4,898	[1]1,161
Medical and health services	20,053	748,910	111,726	354,254	3,062	83,224	8,181	51,005	3,682	97,431	14,379	52,671
Offices of physicians and surgeons	7,552	457,679	57,938	242,750	1,138	43,071	3,882	29,220	1,015	42,945	5,405	27,424
Offices of dentists and dental surgeons	3,098	182,876	35,252	74,697	(2)	(2)	(2)	(2)	1,198	38,930	6,211	18,863
Other medical services	9,403	108,355	18,536	36,807	1,298	13,998	890	7,124	1,469	15,556	2,763	6,384
Legal services	6,224	152,436	22,948	70,424	1,403	26,397	2,825	16,160	1,836	21,163	1,927	11,718
Educational, engineering, and architectural services	7,695	88,376	19,808	22,348	1,051	4,357	14	3,200	(2)	(2)	(2)	(2)
Accounting, auditing, and bookkeeping services	6,773	58,297	8,449	29,437	(2)	(2)	(2)	(2)	1,066	9,309	1,684	4,546
Other services	16,253	264,455	41,370	42,946	1,923	33,692	5,663	5,961	3,347	39,993	5,739	[1]1,133

Footnotes at end of table.

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.9—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PAYROLL, AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	New York, New York				Newark, New Jersey				Paterson-Clifton-Passaic, New Jersey			
All industries	318,630	8,051,878	895,359	1,857,908	49,090	1,244,323	119,078	297,286	38,092	1,090,711	108,557	228,883
Agriculture, forestry, and fisheries	7,524	112,295	25,897	1,846	1,003	11,405	1,933	1,355	714	8,330	806	702
Farms	3,409	50,802	11,708	[1]13,432	544	5,210	874	[1]1,261	393	4,568	671	[1]1,161
Field crop farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Livestock farms	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other farms	2,643	37,209	8,420	[1]4,723	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other agriculture, forestry, and fisheries	4,115	61,493	14,189	15,278	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	20,911	357,010	70,615	89,567	4,554	120,763	20,440	26,455	4,399	131,655	21,771	26,630
General contractors	2,892	107,840	25,049	15,775	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Special trade contractors	17,119	236,582	41,010	70,539	3,563	66,183	10,999	17,123	3,669	79,751	12,035	20,669
Manufacturing	8,388	453,554	147,842	63,430	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	10,198	172,987	22,079	39,850	1,677	16,392	1,685	2,245	(2)	(2)	(2)	(2)
Transportation	9,387	155,725	18,915	35,649	1,645	13,171	918	1,929	(2)	(2)	(2)	(2)
Wholesale and retail trade	78,429	3,978,162	257,896	406,555	12,738	624,250	37,685	67,115	11,027	566,322	36,053	44,391
Wholesale trade	19,797	1,435,663	79,551	132,207	1,947	166,742	5,892	13,051	1,079	102,837	10,119	8,254
Retail trade	55,113	2,464,523	176,246	249,197	10,720	457,044	31,793	53,807	9,948	463,485	25,934	36,137
General merchandise stores	6,986	154,535	8,196	19,138	1,365	31,471	447	6,154	(2)	(2)	(2)	(2)
Food stores	11,549	624,097	29,800	54,677	1,746	110,051	3,765	10,627	2,452	153,673	7,859	10,871
Gasoline service stations	3,586	311,125	19,879	14,665	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Eating and drinking places	9,155	320,995	45,987	39,089	2,332	87,038	10,269	13,219	1,941	50,655	4,093	5,950
Other retail trade	23,837	1,053,771	72,384	121,628	4,285	140,592	7,991	17,288	4,942	159,274	5,642	12,689
Finance, insurance, and real estate	20,079	312,159	23,380	115,467	4,778	52,388	2,428	22,611	3,096	57,060	5,775	24,467
Insurance agents, brokers, and service	8,428	112,488	10,813	50,495	1,797	17,732	1,497	7,502	1,129	24,853	4,636	10,451
Real estate	9,204	118,633	9,748	38,704	2,869	31,867	736	13,237	1,677	28,386	1,137	11,706
Services	171,190	2,648,039	346,969	1,139,684	23,595	391,393	48,325	172,565	17,120	284,975	36,547	120,266
Personal services	29,074	318,200	63,630	95,660	4,229	54,341	9,731	17,968	2,867	36,368	5,349	11,266
Beauty and barber shops	11,937	119,695	36,440	34,141	2,272	21,958	5,868	8,307	1,603	14,483	2,161	5,573
Other personal services	17,137	198,505	27,190	61,519	1,957	32,383	3,863	9,661	1,264	21,885	3,188	5,693
Business services	23,914	303,594	39,433	101,194	3,013	57,183	6,217	13,281	2,466	38,266	5,870	10,297
Repair services, except automobile	8,549	79,500	7,315	25,766	1,258	12,836	835	5,473	1,224	8,883	457	3,004
Amusement and recreation services	9,192	121,334	16,775	18,625	(2)	(2)	(2)	(2)	1,712	12,259	1,097	2,403
Medical and health services	37,852	1,004,169	102,810	557,957	4,549	158,335	16,439	90,707	3,000	118,533	13,709	64,289
Offices of physicians and surgeons	18,623	625,418	53,406	380,067	2,116	95,995	8,781	61,086	1,262	64,512	5,224	41,455
Offices of dentists and dental surgeons	8,227	275,983	34,718	130,684	1,610	51,806	6,402	24,639	709	30,848	3,761	15,200
Other medical services	11,002	102,768	14,686	47,206	823	10,534	1,256	4,982	1,029	23,173	4,724	7,634
Legal services	17,581	345,711	42,906	175,911	1,573	40,281	6,248	18,922	1,328	25,011	3,574	13,888
Educational, engineering, and architectural services	7,701	82,143	18,352	23,912	3,661	16,946	2,422	8,636	1,192	9,208	1,343	2,521
Accounting, auditing, and bookkeeping services	9,919	128,818	33,017	58,949	2,408	21,496	2,343	11,675	1,021	5,929	766	3,499
Other services	27,408	264,570	22,731	81,710	2,457	26,710	3,312	6,489	2,310	30,518	4,382	9,099
	Philadelphia, Pennsylvania-New Jersey				Pittsburgh, Pennsylvania				Portland, Oregon-Washington			
All industries	126,488	4,077,876	468,418	687,280	65,858	1,933,698	242,351	330,203	40,080	956,558	119,892	160,240
Agriculture, forestry, and fisheries	8,326	166,816	33,678	12,966	4,637	26,506	2,901	[1]3,666	8,332	78,884	15,045	2,009
Farms	6,405	137,089	24,461	6,134	4,256	24,313	2,535	[1]4,537	7,698	77,870	15,024	[1]1,899
Field crop farms	1,083	4,168	308	[1]599	1,435	2,032	198	[1]1,511	1,145	1,313	99	[1]720
Livestock farms	1,677	40,095	5,280	86	2,357	18,570	1,361	[1]1,060	3,238	52,962	9,159	374
Other farms	3,645	92,826	18,873	6,647	(2)	(2)	(2)	(2)	3,315	23,595	5,766	2,245
Other agriculture, forestry, and fisheries	1,921	29,727	9,217	6,832	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	11,934	499,744	99,439	67,726	9,843	233,920	64,893	49,771	4,191	113,627	14,844	21,529
General contractors	1,611	192,251	14,525	13,893	1,964	66,277	15,277	12,397	(2)	(2)	(2)	(2)
Special trade contractors	10,093	304,074	84,364	53,338	6,800	160,801	49,616	31,369	3,386	60,810	8,573	16,977
Manufacturing	4,871	149,106	28,390	22,435	792	39,832	10,290	6,033	1,262	58,907	20,731	1,997
Transportation, communication, electric, gas, and sanitary services	4,486	151,803	16,577	17,609	3,296	69,250	9,286	12,477	2,038	32,083	3,056	7,225
Transportation	3,960	141,239	15,059	14,717	3,176	58,427	5,199	10,427	1,972	26,986	1,379	5,740
Wholesale and retail trade	35,814	2,113,092	143,430	187,214	17,011	1,131,794	95,170	82,566	8,843	451,731	34,600	39,455
Wholesale trade	5,843	532,186	25,233	43,133	2,036	164,313	15,111	16,082	1,631	72,089	2,327	8,048
Retail trade	29,532	1,567,886	117,253	142,121	14,907	963,014	80,059	66,069	6,973	373,660	32,256	30,273
General merchandise stores	1,610	67,613	2,468	7,713	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	5,525	290,023	13,486	27,810	3,797	246,907	23,907	12,787	1,116	95,564	4,346	4,072
Gasoline service stations	3,550	370,321	28,107	22,456	1,898	209,667	17,602	10,271	(2)	(2)	(2)	(2)
Eating and drinking places	5,348	164,857	18,352	20,842	2,733	94,085	13,561	15,860	1,562	55,512	10,374	7,332
Other retail trade	13,499	675,072	54,840	63,300	5,810	391,391	24,575	23,971	2,926	121,457	9,104	12,160
Finance, insurance, and real estate	7,194	113,488	5,048	40,370	3,511	59,646	3,213	22,590	2,812	41,632	2,245	16,363
Insurance agents, brokers, and service	3,356	48,177	2,282	18,873	1,705	21,385	983	10,391	1,123	15,859	1,011	8,473
Real estate	3,702	46,724	2,728	20,877	1,698	34,042	1,744	10,753	1,639	25,748	1,228	7,935
Services	53,324	864,975	138,532	338,667	26,349	371,427	56,582	160,179	12,511	173,308	27,160	71,223
Personal services	12,672	128,561	21,398	41,022	6,002	44,423	6,647	14,680	3,137	30,120	4,122	8,807
Beauty and barber shops	7,382	59,473	12,875	22,083	4,447	28,651	5,827	10,035	1,466	20,329	2,181	5,266
Other personal services	5,290	69,088	8,523	18,939	1,555	15,772	820	4,645	1,671	9,791	1,941	3,541
Business services	7,329	104,948	19,350	31,293	2,282	33,245	7,871	10,151	1,468	5,122	799	2,454
Repair services, except automobile	2,284	40,690	6,767	8,406	1,563	5,701	359	2,321	(2)	(2)	(2)	(2)
Amusement and recreation services	2,748	26,903	2,535	5,616	1,062	5,143	928	385	(2)	(2)	(2)	(2)
Medical and health services	12,370	302,976	33,655	172,527	5,672	151,765	19,693	85,410	2,313	75,706	12,067	38,085
Offices of physicians and surgeons	4,981	176,796	19,025	107,821	1,900	74,885	7,817	49,354	836	33,813	5,264	18,330
Offices of dentists and dental surgeons	1,984	64,333	8,959	32,318	832	28,017	3,499	16,230	876	38,471	6,221	18,384
Other medical services	5,405	61,847	5,671	32,388	2,940	48,863	8,377	19,826	(2)	(2)	(2)	(2)
Legal services	2,605	57,748	8,897	32,301	1,957	39,346	4,211	24,349	977	16,453	2,633	9,508
Educational, engineering, and architectural services	4,003	68,674	12,266	19,203	1,333	22,484	5,061	7,110	1,518	16,928	1,805	7,533
Accounting, auditing, and bookkeeping services	2,124	13,907	3,262	6,085	2,178	6,146	400	3,794	(2)	(2)	(2)	(2)
Other services	7,189	120,568	30,402	22,214	4,300	63,174	11,412	11,979	1,147	18,054	4,004	760

Footnotes at end of table.

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.9—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, PAYROLL, AND NET PROFIT, BY SELECTED INDUSTRIES—Continued

Selected industry	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	St. Louis, Missouri-Illinois				San Bernardino-Riverside-Ontario, California				San Diego, California			
All industries	73,713	1,834,281	195,794	321,669	38,990	1,012,606	151,211	113,123	42,544	1,208,708	167,250	154,825
Agriculture, forestry, and fisheries	15,478	126,330	5,497	15,562	4,717	76,489	14,416	[1]3,492	7,202	84,391	10,782	5,548
Farms	14,812	120,076	4,853	13,442	4,088	61,948	11,699	[1]6,464	4,955	68,738	9,329	169
Field crop farms	6,649	53,516	1,672	7,019	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Livestock farms	6,216	63,243	2,964	6,025	1,054	28,386	1,830	[1]473	1,635	40,451	4,720	[1]3,706
Other farms	1,947	3,317	217	398	2,771	27,953	9,206	[1]5,008	3,164	27,948	4,606	3,744
Other agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,247	15,653	1,453	5,379
Contract construction	3,637	130,704	44,627	19,812	3,471	117,637	26,474	10,504	4,187	131,566	32,577	19,117
General contractors	(2)	(2)	(2)	(2)	1,134	41,655	9,191	3,729	(2)	(2)	(2)	(2)
Special trade contractors	3,259	106,601	29,853	16,632	2,299	44,000	8,291	6,574	3,503	103,026	28,365	15,071
Manufacturing	710	13,103	3,563	2,526	1,022	33,920	9,899	3,538	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	2,249	17,683	3,086	4,973	2,061	27,707	3,786	5,616	975	12,561	2,406	2,346
Transportation	2,181	17,517	3,086	5,062	1,862	25,768	3,718	4,480	(2)	(2)	(2)	(2)
Wholesale and retail trade	17,732	1,092,423	75,041	88,839	9,603	452,362	45,275	26,438	10,401	645,771	53,446	39,772
Wholesale trade	3,076	307,739	10,505	24,895	945	55,221	5,263	4,543	1,611	47,612	3,260	6,401
Retail trade	14,528	773,341	63,322	62,838	8,393	391,575	39,415	23,859	8,705	554,060	47,225	31,444
General merchandise stores	2,724	38,379	2,923	6,380	1,524	5,282	-	708	(2)	(2)	(2)	(2)
Food stores	2,451	242,750	14,274	13,039	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Gasoline service stations	1,453	140,897	12,002	10,707	1,542	142,529	9,741	8,597	1,317	124,514	10,911	6,503
Eating and drinking places	3,663	84,426	10,480	9,225	2,078	135,521	21,616	5,454	1,808	54,910	11,929	7,088
Other retail trade	4,237	266,889	23,643	23,487	2,359	70,765	7,839	3,974	4,378	277,581	19,196	13,024
Finance, insurance, and real estate	6,647	72,469	4,067	35,063	5,527	45,780	2,588	10,114	4,185	35,859	1,926	16,719
Insurance agents, brokers, and service	3,229	25,969	1,033	16,749	1,571	18,523	1,974	8,307	1,237	12,133	1,262	6,383
Real estate	3,231	43,382	2,953	16,276	3,659	25,793	602	1,546	2,807	22,792	587	9,803
Services	25,859	378,910	59,652	154,654	12,351	246,749	48,683	58,223	13,999	276,791	61,652	71,659
Personal services	6,898	78,080	16,651	25,340	2,547	30,274	9,218	7,789	2,832	28,793	7,078	6,743
Beauty and barber shops	4,886	36,500	9,154	16,388	1,457	14,611	5,231	5,330	1,125	11,973	3,665	4,931
Other personal services	2,012	41,580	7,497	8,952	(2)	(2)	(2)	(2)	1,707	16,820	3,413	1,812
Business services	4,233	52,868	5,948	14,188	1,403	16,053	3,886	1,736	1,683	14,041	3,929	4,287
Repair services, except automobile	2,339	16,674	2,042	4,839	1,192	4,438	24	1,771	(2)	(2)	(2)	(2)
Amusement and recreation services	1,601	10,474	929	2,433	(2)	(2)	(2)	(2)	1,472	10,541	1,234	[1]1
Medical and health services	2,725	111,071	11,632	67,718	2,280	87,139	12,701	47,925	2,941	90,309	15,897	42,447
Offices of physicians and surgeons	1,103	59,283	7,368	38,547	957	57,020	8,176	34,104	1,039	48,303	6,587	27,872
Offices of dentists and dental surgeons	839	36,964	2,887	21,019	(2)	(2)	(2)	(2)	709	23,038	3,676	10,349
Other medical services	783	14,824	1,377	8,152	(2)	(2)	(2)	(2)	1,193	18,968	5,634	4,226
Legal services	1,762	32,573	3,218	19,454	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Educational, engineering, and architectural services	1,234	21,391	7,823	5,244	(2)	(2)	(2)	(2)	1,019	9,972	1,828	2,626
Accounting, auditing, and bookkeeping services	1,079	8,453	1,675	5,010	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other services	3,988	47,326	9,734	10,428	3,212	81,798	17,890	[1]6,128	1,694	94,912	24,799	5,284
	San Francisco-Oakland, California				Seattle, Washington				Washington, D. C.-Maryland-Virginia			
All industries	112,366	4,168,903	547,270	586,849	48,590	1,644,448	188,390	247,933	68,243	1,700,055	261,914	305,836
Agriculture, forestry, and fisheries	9,151	177,488	30,205	[1]2,817	7,688	126,950	15,653	16,237	6,432	84,762	18,213	[1]20,488
Farms	6,373	149,915	27,062	[1]11,923	4,665	72,302	7,175	6,919	5,295	73,739	15,301	[1]19,689
Field crop farms	1,107	13,846	1,294	1,514	757	17,050	356	2,515	1,838	6,898	1,085	[1]2
Livestock farms	1,691	96,395	13,297	[1]9,749	2,451	40,059	4,342	2,885	2,188	57,689	12,623	[1]17,220
Other farms	3,575	39,674	12,471	[1]3,688	1,457	15,193	2,477	1,519	1,269	9,152	1,593	[1]2,467
Other agriculture, forestry, and fisheries	2,778	27,573	3,143	9,106	3,023	54,648	8,478	9,318	1,137	11,023	2,912	[1]799
Contract construction	7,100	265,350	60,949	37,337	4,218	97,196	13,941	19,500	3,991	264,452	61,384	23,027
General contractors	1,745	91,034	10,650	11,397	1,151	52,188	3,388	6,427	(2)	(2)	(2)	(2)
Special trade contractors	5,190	158,877	47,993	23,496	2,962	44,668	10,553	12,985	2,740	87,943	23,658	14,032
Manufacturing	2,707	130,206	30,731	15,399	1,429	43,545	9,253	6,203	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	2,473	76,455	17,589	11,584	1,005	32,756	2,747	4,086	7,741	71,218	13,669	10,615
Transportation	2,473	76,455	17,589	11,584	(2)	(2)	(2)	(2)	7,713	71,157	13,168	11,378
Wholesale and retail trade	31,951	2,361,957	223,587	139,250	11,688	959,870	87,345	62,075	10,017	657,383	59,508	50,128
Wholesale trade	4,708	377,625	18,570	30,757	1,853	102,770	5,286	14,925	1,211	59,684	5,550	8,125
Retail trade	24,311	1,703,981	178,971	107,677	9,412	746,585	72,353	42,814	8,773	597,697	53,958	42,010
General merchandise stores	2,816	53,652	3,120	1,531	1,684	36,073	2,176	3,750	1,759	4,828	96	1,472
Food stores	2,653	225,225	13,246	9,558	1,659	140,654	7,370	10,035	1,636	114,831	6,919	7,438
Gasoline service stations	3,728	433,276	37,387	24,322	990	90,563	7,753	6,365	1,157	208,999	19,671	12,303
Eating and drinking places	5,262	228,667	52,221	26,947	1,037	59,590	16,957	4,790	1,777	79,941	12,784	9,374
Other retail trade	9,852	763,161	72,997	45,319	4,042	419,705	38,097	17,874	2,444	189,098	14,488	11,423
Finance, insurance, and real estate	13,456	192,257	9,019	49,869	5,772	100,667	5,828	34,200	5,604	53,186	3,740	25,510
Insurance agents, brokers, and service	3,984	55,579	5,751	23,836	837	20,419	1,171	8,318	1,623	18,948	1,697	11,152
Real estate	9,058	130,458	3,207	22,754	4,747	78,065	4,212	25,403	3,283	29,052	1,841	11,792
Services	44,114	945,597	172,884	334,753	16,509	278,920	52,880	105,189	33,700	558,276	103,505	215,566
Personal services	9,082	140,384	28,137	35,019	3,224	37,199	9,759	11,597	5,246	89,945	30,223	18,433
Beauty and barber shops	4,106	51,011	17,568	14,513	1,994	19,382	5,925	7,801	2,547	37,145	16,822	8,272
Other personal services	4,976	89,373	10,569	20,506	1,230	17,817	3,834	3,796	2,699	52,800	13,401	10,161
Business services	7,705	107,780	19,245	28,162	2,408	30,711	7,731	9,189	4,305	44,789	3,558	21,174
Repair services, except automobile	2,978	85,566	21,134	10,750	1,995	21,975	865	7,942	1,292	20,425	4,194	5,639
Amusement and recreation services	2,342	36,878	9,161	1,983	(2)	(2)	(2)	(2)	1,633	13,306	3,161	1,085
Medical and health services	8,423	312,865	42,311	169,833	2,443	98,981	13,924	53,578	6,983	179,141	18,869	106,108
Offices of physicians and surgeons	3,760	178,055	20,278	108,312	1,367	59,085	7,036	34,783	2,637	112,897	11,795	71,772
Offices of dentists and dental surgeons	1,732	97,445	16,688	45,289	(2)	(2)	(2)	(2)	987	38,291	5,114	19,748
Other medical services	2,931	37,365	5,345	16,232	(2)	(2)	(2)	(2)	3,359	27,953	1,960	14,588
Legal services	2,706	75,889	10,097	39,759	(2)	(2)	(2)	(2)	2,856	56,256	6,651	33,668
Educational, engineering, and architectural services	3,353	45,527	13,542	15,720	1,685	15,480	3,239	6,941	4,269	103,873	27,487	16,519
Accounting, auditing, and bookkeeping services	2,787	41,553	11,181	12,884	1,275	9,794	1,485	5,430	1,882	6,343	566	3,594
Other services	4,738	99,155	18,076	20,643	2,229	45,341	13,519	3,806	5,234	44,198	8,796	9,346

[1]Net loss exceeds net profit. [2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates for "Mining," "Construction not allocable," "Communication, electric, gas, and sanitary services," "Wholesale and retail trade not allocable," "Finance," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.10—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND PAYROLL AS A PERCENT OF BUSINESS RECEIPTS, BY SIZE OF PAYROLL AND SELECTED INDUSTRIES

Selected industry	Size of payroll															
	Total				$1 under $500				$500 under $1,500				$1,500 under $2,500			
	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	4,457,702	174,037,801	22,764,798	13.1	1,797,794	16,853,549	291,925	1.7	715,788	13,351,807	643,712	4.8	346,930	9,290,194	677,854	7.3
Agriculture, forestry, and fisheries	1,977,003	30,182,383	2,584,252	8.6	1,294,856	10,179,415	197,530	1.9	347,151	5,500,591	298,793	5.4	115,927	2,697,177	222,702	8.3
Farms	1,914,476	28,457,995	2,241,655	7.9	1,275,705	10,106,529	194,126	1.9	335,509	5,365,056	288,219	5.4	109,643	2,483,792	210,886	8.5
Field crop farms	711,682	9,129,523	773,078	8.5	467,395	2,978,563	72,251	2.4	127,144	1,753,529	109,955	6.3	43,396	811,652	84,012	10.4
Fruit, tree nut, and vegetable farms	101,976	1,664,948	421,041	25.3	41,221	124,382	7,620	6.1	19,227	118,207	18,040	15.3	9,929	105,398	19,822	18.8
Livestock farms	1,021,456	16,881,480	903,288	5.4	710,775	6,890,913	107,139	1.6	179,014	3,404,157	151,204	4.4	53,343	1,510,901	101,348	6.7
Other farms	79,362	782,044	144,248	18.4	56,314	112,671	7,116	6.3	10,124	89,163	9,020	10.1	2,975	55,841	5,704	10.2
Agricultural services and hunting and trapping	48,051	1,498,080	284,933	19.0	13,497	52,148	2,327	4.5	9,258	116,852	8,234	7.0	4,829	200,786	9,191	4.6
Forestry and fisheries	14,476	226,308	57,733	25.5	5,654	20,738	1,077	5.2	2,384	18,683	2,340	12.5	1,455	13,599	2,625	20.8
Mining	13,215	717,337	117,631	16.4	3,910	58,676	624	1.1	2,040	19,863	1,629	8.2	1,546	33,904	3,074	9.1
Contract construction	315,740	15,377,666	3,887,656	25.3	53,856	546,756	11,593	2.1	40,247	580,579	36,712	6.3	24,724	498,674	48,490	9.7
Building construction	69,835	5,363,963	1,111,104	20.7	7,891	178,257	1,843	1.0	7,154	208,926	6,946	3.3	4,808	197,494	9,456	4.8
Other general contractors	11,286	948,372	227,781	24.0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	934	34,625	2,001	5.8
Special trade contractors	223,426	8,667,263	2,439,502	28.1	42,801	338,574	9,024	2.7	30,698	349,318	27,490	7.9	18,089	257,616	35,389	13.7
Plumbing, heating, and air conditioning	34,942	1,851,366	383,601	20.7	7,214	92,809	1,806	1.9	4,503	77,158	4,055	5.3	2,280	50,155	4,782	9.5
Painting, paperhanging, and decorating	37,603	886,851	354,560	40.0	7,246	29,807	1,427	4.8	5,715	29,719	4,533	15.3	2,630	26,765	5,217	19.5
Electrical work	21,308	1,355,010	342,170	25.3	4,682	39,429	803	2.0	2,057	35,869	1,905	5.3	1,751	33,372	3,482	9.1
Masonry, stonework, and plastering	26,638	1,010,719	383,215	37.9	2,201	25,681	391	1.5	4,258	33,093	4,064	12.3	1,996	21,402	3,943	18.4
Carpentering and flooring	42,454	1,047,682	295,504	28.2	9,710	67,440	1,883	2.8	5,389	46,529	4,602	9.9	5,314	55,773	10,097	18.1
Roofing and sheet metal work	12,895	556,315	158,167	28.4	2,262	13,078	534	4.1	1,527	16,524	1,259	7.6	(1)	(1)	(1)	(1)
Concrete work	9,268	451,974	139,428	30.8	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Miscellaneous special trade contractors	38,318	1,507,346	382,857	25.4	8,454	63,480	1,882	3.0	6,093	93,200	5,956	6.4	2,355	38,418	4,337	11.3
Contractors not allocable	11,193	398,068	109,302	27.5	2,064	13,949	495	3.5	2,031	17,662	1,831	10.4	(1)	(1)	(1)	(1)
Manufacturing	95,857	5,882,049	1,405,382	23.9	16,288	148,814	3,038	2.0	13,091	189,374	12,565	6.6	7,115	123,764	14,384	11.6
Lumber and wood products, except furniture	27,425	1,324,940	360,665	27.2	3,065	15,545	593	3.8	4,083	48,245	3,957	8.2	3,059	45,211	6,074	13.4
Printing, publishing, and allied industries	13,594	547,177	136,029	24.9	3,350	39,773	714	1.8	1,358	18,418	1,437	7.8	(1)	(1)	(1)	(1)
Machinery, except electric	11,163	712,079	208,555	29.3	1,859	39,460	355	0.9	2,417	28,025	2,122	7.6	(1)	(1)	(1)	(1)
Other manufacturing	43,675	3,297,853	700,108	21.2	8,014	54,036	1,376	2.5	5,233	94,686	5,049	5.3	3,161	64,272	6,451	10.0
Transportation, communication, electric, gas, and sanitary services	106,387	4,180,976	908,714	21.7	26,151	233,598	5,286	2.3	18,917	248,841	18,065	7.3	8,445	113,068	16,534	14.0
Transportation	98,124	3,884,496	822,979	21.2	24,552	215,540	4,847	2.2	17,621	236,782	16,703	7.1	7,414	105,596	14,617	13.8
Local transportation	12,341	216,081	62,858	29.1	3,144	14,144	498	3.5	2,700	12,080	2,621	21.7	(1)	(1)	(1)	(1)
Trucking and warehousing	78,186	3,082,518	687,992	22.3	20,007	190,573	4,183	2.2	13,354	153,121	12,574	8.2	5,740	86,144	10,926	12.7
Other transportation	7,597	585,897	72,129	12.3	1,401	10,823	166	1.5	1,567	71,581	1,508	2.1	576	7,809	1,228	15.7
Communication, electric, gas, and sanitary services	8,263	296,480	85,719	28.9	1,599	18,058	439	2.4	1,296	12,059	1,362	11.3	(1)	(1)	(1)	(1)
Wholesale and retail trade	976,607	87,278,322	7,793,192	8.9	160,669	3,749,603	31,672	0.8	144,990	4,883,047	138,670	2.8	99,778	4,131,047	195,640	4.7
Wholesale trade	95,291	15,334,721	977,989	6.4	20,324	914,968	3,542	0.4	14,987	751,678	13,546	1.8	7,297	469,204	14,283	3.0
Groceries and related products	18,994	3,493,302	219,262	6.3	3,788	180,767	585	0.3	3,441	233,711	3,258	1.4	1,278	101,574	2,398	2.4
Farm products—raw materials	7,903	3,262,425	65,107	2.0	2,599	409,060	511	0.1	1,436	152,264	1,105	0.7	(1)	(1)	(1)	(1)
Machinery, equipment, and supplies	7,671	845,690	81,026	9.6	1,713	39,822	354	0.9	(1)	(1)	(1)	(1)	618	26,960	1,167	4.3
Other wholesale trade	60,723	7,733,304	612,594	7.9	12,224	285,319	2,092	0.7	9,453	321,808	8,690	2.7	4,886	245,568	9,795	4.0
Retail trade	866,988	70,466,525	6,671,213	9.5	137,157	2,765,590	27,773	1.0	128,124	4,061,180	123,431	3.0	91,865	3,615,003	180,266	5.0
Building materials, hardware, and farm equipment	39,994	3,941,707	353,287	9.0	6,356	173,054	1,094	0.6	4,758	154,884	4,404	2.8	2,845	87,394	5,245	6.0
Building materials dealers	15,540	1,250,041	148,515	11.9	1,900	22,786	368	1.6	1,821	47,762	1,963	4.1	1,218	44,042	2,344	5.3
Hardware stores	15,626	1,100,718	103,144	9.4	2,424	62,421	340	0.5	2,479	97,214	2,039	2.1	1,289	31,694	2,294	7.2
Farm equipment dealers	8,828	1,590,948	101,628	6.4	2,032	87,847	386	0.4	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
General merchandise stores	53,079	3,047,511	246,966	8.1	18,087	355,334	3,149	1.2	9,238	318,427	8,568	2.7	4,812	165,114	9,260	5.6
Food stores	132,427	14,573,556	985,424	6.8	23,649	695,986	4,951	0.7	24,891	1,217,678	24,398	2.0	14,777	797,097	28,728	3.6
Grocery stores, meat, fish, fruit, and vegetable markets	110,941	13,506,040	794,784	5.9	20,438	620,493	4,292	0.7	21,552	1,137,453	21,515	1.9	12,093	720,605	23,206	3.2
Other food stores	21,486	1,067,516	190,640	17.9	3,211	75,493	659	0.9	3,339	80,225	2,883	3.6	2,684	76,492	5,522	7.2

Footnotes at end of table.

Table 2.10—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND PAYROLL AS A PERCENT OF BUSINESS RECEIPTS, BY SIZE OF PAYROLL AND SELECTED INDUSTRIES—Continued

Selected industry	Size of payroll—Continued															
	Total				$1 under $500				$500 under $1,500				$1,500 under $2,500			
	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade—Continued																
Retail trade—Continued																
Automotive dealers	198,923	22,416,036	1,678,920	7.5	21,915	596,716	4,798	0.8	21,445	910,533	20,983	2.3	20,106	1,096,522	39,897	3.6
Motor vehicle dealers	21,982	5,536,581	294,468	5.3	2,821	78,559	603	0.8	2,554	182,559	2,804	1.5	1,790	182,837	3,565	1.9
Gasoline service stations	159,029	14,854,229	1,211,927	8.2	16,824	459,348	3,793	0.8	17,500	664,509	16,927	2.5	16,577	817,653	32,758	4.0
Other automotive dealers	17,912	2,025,226	172,525	8.5	2,270	58,809	402	0.7	1,391	63,465	1,252	2.0	1,739	96,032	3,574	3.7
Apparel and accessory stores	36,033	2,891,836	305,577	10.6	3,436	59,844	784	1.3	4,979	139,024	4,980	3.6	2,042	91,727	4,231	4.6
Furniture, home furnishings, and equipment stores	45,793	3,737,982	412,365	11.0	7,452	122,067	1,432	1.2	5,745	138,711	5,789	4.2	6,257	199,844	12,265	6.1
Eating and drinking places	209,663	8,940,544	1,654,857	18.5	22,583	278,650	5,158	1.9	33,150	477,395	31,896	6.7	25,814	536,665	51,624	9.6
Drug and proprietary stores	23,627	2,802,509	342,123	12.2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,363	63,543	2,653	4.2
Liquor stores	18,104	2,024,961	99,932	4.9	2,372	114,815	501	0.4	3,833	213,442	4,040	1.9	2,912	205,240	5,731	2.8
Antique and secondhand stores	10,596	305,402	32,868	10.8	3,970	39,050	559	1.4	2,325	27,670	2,041	7.4	1,027	25,234	2,093	8.3
Other retail trade	98,749	5,784,481	558,903	9.7	26,133	394,032	5,035	1.3	16,657	425,575	15,377	3.6	9,910	346,623	18,539	5.3
Wholesale and retail trade not allocable	14,328	1,477,076	143,990	9.7	3,188	69,045	357	0.5	1,879	70,189	1,693	2.4	616	46,840	1,091	2.3
Finance, insurance, and real estate	101,724	3,540,190	485,158	13.7	33,071	357,383	5,372	1.5	20,500	339,843	18,250	5.4	8,875	266,398	17,359	6.5
Finance	5,271	224,474	30,932	13.8	1,252	13,559	273	2.0	1,311	21,676	1,340	6.2	530	23,749	1,165	4.9
Insurance agents, brokers, and service	47,153	1,581,530	247,492	15.6	12,266	139,804	2,023	1.4	10,903	177,768	9,665	5.4	3,679	97,836	6,904	7.1
Real estate	49,300	1,734,186	206,739	11.9	19,553	204,020	3,076	1.5	8,286	140,399	7,245	5.2	4,666	144,813	9,290	6.4
Operators, except developers, and lessors of buildings	3,747	183,368	23,728	12.9	1,434	6,140	280	4.6	455	5,483	407	7.4	(1)	(1)	(1)	(1)
Other real estate	45,553	1,550,818	183,011	11.8	18,119	197,880	2,796	1.4	7,831	134,916	6,838	5.1	4,265	123,929	8,407	6.8
Services	863,482	26,746,823	5,563,789	20.8	204,639	1,532,320	35,925	2.3	127,725	1,582,876	118,074	7.5	79,826	1,413,241	158,236	11.2
Hotels, rooming houses, camps, and other lodging places	51,800	1,373,265	233,988	17.0	14,783	97,416	3,095	3.2	12,469	142,544	11,671	8.2	6,388	120,854	12,459	10.3
Hotels, tourist courts, and motels	32,146	1,043,645	194,841	18.7	6,723	44,743	1,490	3.3	7,322	83,801	6,949	8.3	3,746	68,943	7,318	10.6
Hotels	7,248	317,126	86,519	27.3	1,569	7,337	449	6.1	1,719	16,638	1,760	10.6	(1)	(1)	(1)	(1)
Tourist courts and motels	24,898	726,519	108,322	14.9	5,154	37,406	1,041	2.8	5,603	67,163	5,189	7.7	3,377	64,675	6,589	10.2
Other lodging places	19,654	329,620	39,147	11.9	8,060	52,673	1,605	3.0	5,147	58,743	4,722	8.0	2,642	51,911	5,141	9.9
Personal services	198,652	4,125,613	1,281,980	31.1	46,474	263,944	7,896	3.0	29,671	277,147	27,930	10.1	19,586	245,633	39,272	16.0
Laundries and dry cleaning	47,838	1,367,670	420,784	30.8	9,190	76,109	1,900	2.5	8,680	101,806	8,045	7.9	4,056	59,455	8,435	14.2
Beauty and barber shops	116,342	1,732,941	683,699	39.5	25,503	109,737	3,634	3.3	15,980	99,348	15,364	15.5	12,078	102,575	24,253	23.6
Beauty shops	81,916	1,290,076	507,526	39.3	16,755	67,718	2,409	3.6	11,356	66,250	11,062	16.7	9,448	78,395	19,013	24.3
Barber shops	34,426	442,865	176,173	39.8	8,748	42,019	1,225	2.9	4,624	33,098	4,302	13.0	2,630	24,180	5,240	21.7
Other personal services	34,472	1,025,002	177,497	17.3	11,781	78,098	2,362	3.0	5,011	75,993	4,521	5.9	3,452	83,603	6,584	7.9
Business services	79,405	2,087,845	495,252	23.7	28,682	173,328	5,299	3.1	14,466	164,243	12,753	7.8	6,164	95,919	11,863	12.4
Services to buildings	18,255	279,697	96,418	34.5	5,661	22,735	1,181	5.2	3,561	22,914	2,981	13.0	1,497	13,298	2,871	21.6
Consulting services	12,960	285,986	45,390	15.9	6,291	49,713	1,094	2.2	2,296	27,318	2,043	7.5	(1)	(1)	(1)	(1)
Other business services	48,190	1,522,162	353,444	23.2	16,730	100,880	3,024	3.0	8,609	114,011	7,729	6.8	3,873	62,719	7,398	11.8
Automobile parking, repair, and services	69,417	2,572,719	554,241	21.5	15,427	169,817	3,074	1.8	10,109	136,925	9,443	6.9	5,643	103,378	11,385	11.0
Automobile repair shops	59,553	2,298,411	485,051	21.1	13,162	154,853	2,637	1.7	8,235	117,632	7,684	6.5	4,952	96,085	10,035	10.4
Other automobile services, except repair	9,864	274,308	69,190	25.2	2,265	14,964	437	2.9	1,874	19,293	1,759	9.1	691	7,293	1,350	18.5
Repair services, except automobile	50,602	1,147,967	236,801	20.6	20,185	175,019	3,528	2.0	9,840	118,104	9,139	7.7	2,999	52,991	5,833	11.0
Amusement and recreation services	43,372	953,139	213,214	22.4	11,631	53,779	2,094	3.9	10,442	88,768	9,001	10.1	6,214	86,882	12,053	13.9
Medical and health services	211,294	10,228,589	1,570,490	15.4	18,414	295,635	3,500	1.2	18,803	388,439	18,107	4.7	17,083	446,176	34,433	7.7
Offices of physicians and surgeons	104,648	5,770,607	770,981	13.4	7,814	173,467	1,554	0.9	8,121	212,322	7,965	3.8	8,347	229,784	16,963	7.4
Offices of dentists and dental surgeons	66,298	2,931,618	434,968	14.8	3,248	51,551	849	1.6	4,285	80,390	4,213	5.2	4,627	116,935	9,422	8.1
Offices of osteopathic physicians	5,146	218,182	26,362	12.1	(1)	(1)	(1)	(1)	841	15,524	785	5.1	(1)	(1)	(1)	(1)
Hospitals, sanatoria, and convalescent and rest homes	9,319	530,690	206,209	38.9	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services	25,883	777,492	131,970	17.0	6,490	64,244	1,043	1.6	4,524	68,497	4,222	6.2	3,103	74,224	6,173	8.3
Legal services	70,125	2,034,748	323,755	15.9	13,847	117,292	2,374	2.0	9,370	139,375	9,192	6.6	10,158	175,704	20,508	11.7
Educational, engineering, and architectural services	40,763	1,189,320	402,258	33.8	14,022	66,306	1,874	2.8	6,036	44,608	5,451	12.2	2,230	29,498	3,996	13.5
Accounting, auditing, and bookkeeping services	31,539	699,299	202,269	28.9	11,480	58,579	1,865	3.2	3,688	43,751	3,062	7.0	2,346	33,956	4,553	13.4
Other services	16,513	334,319	49,577	14.8	9,694	61,205	1,326	2.2	2,831	38,972	2,325	6.0	1,015	22,250	1,881	8.5
Nature of business not allocable	7,687	132,055	19,024	14.4	4,354	46,984	885	1.9	1,127	6,793	954	14.0	694	7,921	1,435	18.1

Footnotes at end of table.

Table 2.10—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND PAYROLL AS A PERCENT OF BUSINESS RECEIPTS, BY SIZE OF PAYROLL AND SELECTED INDUSTRIES—Continued

Selected industry	Size of payroll—Continued															
	$2,500 under $5,000				$5,000 under $10,000				$10,000 under $20,000				$20,000 or more			
	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All industries	536,669	20,716,684	1,940,144	9.4	487,677	29,408,589	3,477,705	11.8	323,376	30,330,740	4,506,645	14.9	249,468	54,086,238	11,226,909	20.8
Agriculture, forestry, and fisheries	114,993	3,795,797	405,037	10.7	59,533	3,036,995	403,881	13.3	27,724	2,241,377	385,835	17.2	16,819	2,731,031	670,543	24.6
Farms	106,526	3,578,309	375,406	10.5	52,895	2,832,593	357,670	12.6	21,542	1,819,090	297,553	16.4	12,656	2,272,626	517,795	22.8
Field crop farms	42,124	1,281,840	149,716	11.7	22,234	1,106,964	148,932	13.5	5,910	579,416	83,656	14.4	3,479	617,559	124,556	20.2
Fruit, tree nut, and vegetable farms	13,676	244,793	50,019	20.4	7,915	225,722	54,016	23.9	5,587	288,972	77,338	26.8	4,421	557,474	194,186	34.8
Livestock farms	46,544	1,966,927	161,149	8.2	19,963	1,382,842	135,569	9.8	8,426	865,423	113,208	13.1	3,391	360,317	133,671	15.5
Other farms	4,182	84,749	14,522	17.1	2,783	117,065	19,153	16.4	1,619	85,279	23,351	27.4	1,365	237,276	65,382	27.6
Agricultural services and hunting and trapping	6,042	185,988	21,487	11.6	5,887	184,068	40,456	22.0	5,093	368,372	71,970	19.5	3,445	389,866	131,268	33.7
Forestry and fisheries	2,425	31,500	8,144	25.9	751	20,334	5,755	28.3	1,089	53,915	16,312	30.3	718	68,539	21,480	31.3
Mining	1,650	66,809	5,673	8.5	1,741	135,706	12,508	9.2	1,219	94,488	15,185	16.1	1,109	307,891	78,934	25.6
Contract construction	45,322	1,072,355	162,306	15.1	54,011	1,909,447	391,066	20.5	44,872	2,474,971	625,051	25.3	52,708	8,294,884	2,612,471	31.5
Building construction	9,208	362,298	33,941	9.4	12,172	613,870	89,569	14.6	12,709	849,188	174,562	20.6	15,893	2,953,930	794,787	26.9
Other general contractors	1,183	32,392	4,482	13.8	2,787	103,408	22,240	21.5	2,762	154,329	37,448	24.3	2,156	602,969	160,934	26.7
Special trade contractors	33,903	652,414	120,262	18.4	36,962	1,126,942	265,463	23.6	27,538	1,377,619	386,246	28.0	33,435	4,564,780	1,595,628	35.0
Plumbing, heating, and air conditioning	4,448	108,648	16,179	14.9	6,087	256,152	43,215	16.9	4,792	315,096	69,166	22.0	5,618	951,348	244,398	25.7
Painting, paperhanging, and decorating	6,743	93,452	23,108	24.7	6,285	128,670	45,420	35.3	3,757	124,757	51,374	41.2	5,227	453,681	223,481	49.3
Electrical work	2,093	65,744	7,246	11.0	3,108	140,842	23,222	16.5	2,285	128,695	30,889	24.0	5,332	906,059	274,623	30.3
Masonry, stonework, and plastering	4,359	50,489	15,274	30.3	5,027	125,160	36,514	29.2	3,516	147,920	47,848	32.3	5,281	606,974	275,181	45.3
Carpentering and flooring	7,676	147,759	27,780	18.8	5,647	156,040	41,418	26.5	5,244	242,730	75,120	30.9	3,474	331,411	134,604	40.6
Roofing and sheet metal work	1,294	18,994	4,217	22.2	2,114	54,676	14,118	25.8	1,877	98,314	27,056	27.5	2,457	335,317	108,137	32.2
Concrete work	1,193	25,025	3,759	15.0	2,718	72,073	18,257	25.3	924	44,523	13,156	29.5	1,846	278,958	102,157	36.6
Miscellaneous special trade contractors	6,097	142,303	22,699	16.0	5,976	193,329	43,299	22.4	5,143	275,584	71,637	26.0	4,200	701,032	233,047	33.2
Contractors not allocable	(1)	(1)	(1)	(1)	2,090	65,227	13,794	21.1	1,863	93,835	26,795	28.6	1,224	173,205	61,122	35.3
Manufacturing	12,448	286,153	44,089	15.4	13,121	543,058	96,357	17.7	14,688	891,749	206,799	23.2	19,106	3,699,137	1,028,125	27.8
Lumber and wood products, except furniture	5,626	105,093	20,199	19.2	2,859	87,469	20,747	23.7	3,744	183,547	48,759	26.6	4,989	839,830	260,336	31.0
Printing, publishing, and allied industries	1,552	50,644	5,644	11.1	2,471	79,613	17,012	21.4	2,509	121,629	35,137	28.9	1,789	226,980	74,920	33.0
Machinery, except electric	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,421	96,276	20,814	21.6	3,256	478,706	173,811	36.3
Other manufacturing	4,428	110,601	15,023	13.6	6,753	330,340	51,062	15.5	7,014	490,297	102,089	20.8	9,072	2,153,621	519,058	24.1
Transportation, communication, electric, gas, and sanitary services	17,557	511,340	63,189	12.4	12,653	466,828	88,645	19.0	12,210	814,652	173,075	21.2	10,454	1,787,649	543,904	30.4
Transportation	16,372	488,509	58,941	12.1	11,567	438,000	81,652	18.6	11,423	772,228	161,998	21.0	9,175	1,627,841	484,221	29.7
Local transportation	2,863	47,478	9,619	20.3	916	20,197	6,259	31.0	1,074	46,397	14,728	31.7	546	64,142	26,670	41.6
Trucking and warehousing	11,939	303,754	43,490	14.3	9,705	363,135	68,311	18.8	9,558	578,863	134,176	23.2	7,883	1,406,928	414,332	29.4
Other transportation	1,570	137,277	5,832	4.2	946	54,668	7,082	13.0	791	146,968	13,094	8.9	746	156,771	43,219	27.6
Communication, electric, gas, and sanitary services	1,185	22,831	4,248	18.6	1,086	28,828	6,993	24.3	787	42,424	11,077	26.1	1,279	159,808	59,683	37.3
Wholesale and retail trade	165,985	9,980,142	604,883	6.1	184,156	16,488,834	1,332,086	8.1	129,664	18,145,525	1,811,596	10.0	91,365	29,900,124	3,678,647	12.3
Wholesale trade	13,149	1,602,418	47,529	3.0	13,667	2,022,383	101,753	5.0	13,194	3,114,052	188,211	6.0	12,673	6,460,018	609,125	9.4
Groceries and related products	2,541	263,035	9,571	3.6	2,762	499,458	20,340	4.1	2,236	608,718	30,841	5.1	2,948	1,606,039	152,269	9.5
Farm products—raw materials	474	670,553	1,608	0.2	1,050	368,326	7,086	1.9	847	474,536	12,191	2.6	982	1,092,584	41,[illegible]	3.8
Machinery, equipment, and supplies	1,317	71,819	4,493	6.3	1,137	104,757	8,843	8.4	891	168,822	12,788	7.6	1,338	389,615	52,888	13.6
Other wholesale trade	8,817	597,011	31,857	5.3	8,718	1,049,842	65,484	6.2	9,220	1,861,976	132,391	7.1	7,405	3,371,780	362,285	10.7
Retail trade	151,789	8,333,592	553,661	6.6	167,724	14,206,164	1,210,100	8.5	113,276	14,626,461	1,576,008	10.8	77,053	22,858,535	2,999,983	13.1
Building materials, hardware, and farm equipment	6,876	449,773	24,893	5.5	8,443	715,844	63,119	8.8	6,562	890,108	89,646	10.1	4,154	1,470,650	164,886	11.2
Building materials dealers	2,262	140,007	8,477	6.1	3,996	281,297	30,263	10.8	2,777	304,557	37,335	12.3	1,566	409,590	67,765	16.5
Hardware stores	3,262	184,386	11,779	6.4	3,016	237,492	22,055	9.3	2,145	237,375	27,532	11.6	1,011	250,136	37,105	14.8
Farm equipment dealers	1,352	125,380	4,637	3.7	1,431	197,055	10,801	5.5	1,640	348,176	24,779	7.1	1,577	810,924	60,016	7.4
General merchandise stores	7,450	416,793	27,150	6.5	6,946	610,262	50,799	8.3	4,041	589,948	56,559	9.6	2,505	691,633	91,481	13.2
Food stores	21,217	1,618,978	79,288	4.9	23,710	2,871,132	171,519	6.0	12,361	2,226,604	169,151	7.6	11,822	5,146,081	507,389	9.9
Grocery stores, meat, fish, fruit, and vegetable markets	17,553	1,494,653	65,820	4.4	20,598	2,705,107	148,638	5.5	9,983	2,062,570	137,488	6.7	8,724	4,765,159	393,825	8.3
Other food stores	3,664	124,325	13,468	10.8	3,112	166,025	22,881	13.8	2,378	164,034	31,663	19.3	3,098	380,922	113,564	29.8

Footnotes at end of table.

Table 2.10—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND PAYROLL AS A PERCENT OF BUSINESS RECEIPTS, BY SIZE OF PAYROLL AND SELECTED INDUSTRIES—Continued

Selected industry	Size of payroll—Continued															
	$2,500 under $5,000				$5,000 under $10,000				$10,000 under $20,000				$20,000 or more			
	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of businesses	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Wholesale and retail trade—Continued																
Retail trade—Continued																
Automotive dealers	36,231	2,502,653	134,203	5.4	48,052	5,111,961	344,062	6.7	32,813	5,296,867	460,717	8.7	18,361	6,900,784	674,260	9.8
Motor vehicle dealers	2,931	285,611	10,745	3.8	4,190	879,777	30,066	3.4	3,394	830,752	49,735	6.0	4,302	3,096,486	196,950	6.4
Gasoline service stations	30,594	1,997,092	113,474	5.7	39,835	3,851,446	285,658	7.4	25,644	3,870,329	356,156	9.2	12,055	3,193,852	403,161	12.6
Other automotive dealers	2,706	219,950	9,984	4.5	4,027	380,738	28,338	7.4	3,775	595,786	54,826	9.2	2,004	610,446	74,149	12.1
Apparel and accessory stores	8,338	401,324	29,537	7.4	8,328	642,793	59,263	9.2	5,766	718,298	78,071	10.9	3,144	838,826	128,711	15.3
Furniture, home furnishings, and equipment stores	5,598	328,278	19,611	6.0	8,062	633,873	56,378	8.9	7,518	883,069	103,224	11.7	5,161	1,432,140	213,666	14.9
Eating and drinking places	41,265	1,194,641	148,967	12.5	39,923	1,689,411	289,311	17.1	27,472	1,819,717	384,646	21.1	19,456	2,944,065	743,255	25.2
Drug and proprietary stores	4,701	266,918	17,418	6.5	4,637	389,609	35,342	9.1	5,294	675,802	75,615	11.2	5,325	1,332,754	209,828	15.7
Liquor stores	3,013	313,091	10,795	3.4	3,009	379,577	21,301	5.6	1,959	401,960	26,419	6.6	1,006	396,836	31,145	7.8
Antique and secondhand stores	1,112	48,562	4,252	8.8	1,216	59,342	8,339	14.1	755	61,348	9,528	15.5	(1)	(1)	(1)	(1)
Other retail trade	15,988	792,581	57,547	7.3	15,398	1,102,360	110,667	10.0	8,735	1,062,740	122,432	11.5	5,928	1,660,570	229,306	13.8
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	2,765	260,287	20,233	7.8	3,194	405,012	47,377	11.7	1,639	581,571	69,539	12.0
Finance, insurance, and real estate	16,465	619,238	59,090	9.5	12,893	658,242	87,664	13.3	5,763	430,358	77,455	18.0	4,157	868,728	219,973	25.3
Finance	786	28,999	3,091	10.7	790	36,855	5,738	15.6	285	19,899	4,111	20.7	317	79,737	15,214	19.1
Insurance agents, brokers, and service	8,604	301,981	30,734	10.2	6,726	294,486	44,610	15.1	3,301	228,427	42,941	18.8	1,674	341,228	110,615	32.4
Real estate	7,075	288,258	25,265	8.8	5,377	326,901	37,316	11.4	2,177	182,032	30,403	16.7	2,166	447,763	94,144	21.0
Operators, except developers, and lessors of buildings	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other real estate	6,598	269,008	23,592	8.8	4,851	278,940	33,370	12.0	2,040	168,620	28,386	16.8	1,849	377,525	79,622	21.1
Services	161,748	4,373,321	594,134	13.6	148,886	6,146,724	1,060,042	17.2	87,078	5,223,251	1,209,401	23.2	53,580	6,475,090	2,388,013	36.9
Hotels, rooming houses, camps, and other lodging places	7,695	237,029	28,070	11.8	5,621	239,315	40,156	16.8	2,925	187,559	39,940	21.3	1,919	348,548	98,597	28.3
Hotels, tourist courts, and motels	5,831	183,324	21,276	11.6	4,277	183,806	30,885	16.8	2,468	159,661	33,359	20.9	1,779	319,367	93,564	29.3
Hotels	(1)	(1)	(1)	(1)	1,239	40,737	9,615	23.6	(1)	(1)	(1)	(1)	967	189,582	61,118	32.2
Tourist courts and motels	5,207	168,156	19,122	11.4	3,038	143,069	21,270	14.9	1,707	116,265	22,665	19.5	812	129,785	32,446	25.0
Other lodging places	1,864	53,705	6,794	12.7	1,344	55,509	9,271	16.7	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services	38,301	605,876	139,430	23.0	28,953	674,336	209,053	31.0	22,501	841,664	313,934	37.3	13,166	1,217,013	544,465	44.7
Laundries and dry cleaning	9,391	173,821	32,830	18.9	5,893	165,399	42,975	26.0	5,756	234,440	79,392	33.9	4,872	556,640	247,207	44.4
Beauty and barber shops	23,591	271,991	86,631	31.9	19,001	330,058	137,039	41.5	13,960	411,574	196,195	47.7	6,229	407,658	220,583	54.1
Beauty shops	15,667	190,953	57,969	30.4	13,626	243,100	97,932	40.3	10,124	307,179	143,471	46.7	4,940	336,481	175,670	52.2
Barber shops	7,924	81,038	28,662	35.4	5,375	86,958	39,107	45.0	3,836	104,395	52,724	50.5	1,289	71,177	44,913	63.1
Other personal services	5,319	160,064	19,969	12.5	4,059	178,879	29,039	16.2	2,785	195,650	38,347	19.6	2,065	252,715	76,675	30.3
Business services	8,913	214,067	32,592	15.2	9,637	362,760	68,341	18.8	6,558	394,379	96,549	24.5	4,985	683,149	267,855	39.2
Services to buildings	2,495	31,452	8,813	28.0	2,465	52,578	17,436	33.2	1,823	66,722	25,162	37.7	753	69,998	37,974	54.3
Consulting services	1,122	40,379	4,481	11.1	1,519	63,029	10,864	17.2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other business services	5,296	142,236	19,298	13.6	5,653	247,153	40,041	16.2	4,176	295,412	63,273	21.4	3,853	559,751	212,681	38.0
Automobile parking, repair, and services	11,045	274,039	40,327	14.7	11,131	431,895	77,681	18.0	8,787	538,744	125,709	23.3	7,275	917,921	286,622	31.2
Automobile repair shops	9,272	245,278	33,730	13.8	9,631	374,662	67,493	18.0	7,976	506,173	114,625	22.6	6,325	803,728	248,847	31.0
Other automobile services, except repair	1,773	28,761	6,597	22.9	1,500	57,233	10,188	17.8	811	32,571	11,084	34.0	950	114,193	37,775	33.1
Repair services, except automobile	3,938	100,197	14,938	14.9	6,682	229,171	48,598	21.2	4,242	209,556	58,230	27.8	2,716	262,929	96,535	36.7
Amusement and recreation services	4,987	104,955	17,773	16.9	4,871	160,016	33,453	20.9	3,500	181,882	48,350	26.6	1,727	276,857	90,490	32.7
Medical and health services	57,236	2,125,768	213,476	10.0	60,758	3,232,250	430,910	13.3	27,589	2,192,575	368,275	16.8	11,411	1,547,746	501,789	32.4
Offices of physicians and surgeons	25,474	1,039,134	96,685	9.3	34,367	1,999,658	243,812	12.2	16,066	1,404,455	213,896	15.2	4,459	711,787	190,106	26.7
Offices of dentists and dental surgeons	23,252	811,304	85,875	10.6	20,178	974,696	143,325	14.7	8,469	618,677	112,982	18.3	2,239	278,065	78,302	28.2
Offices of osteopathic physicians	1,413	50,824	4,982	9.8	1,437	75,509	9,628	12.8	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Hospitals, sanatoria, and convalescent and rest homes	1,222	26,680	4,598	17.2	1,257	31,595	8,595	27.2	1,460	55,535	20,881	37.6	3,316	394,243	170,465	43.2
Other medical services	5,875	197,826	21,336	10.8	3,519	150,792	25,550	16.9	1,074	72,034	13,884	19.3	1,298	149,875	59,762	39.9
Legal services	19,870	519,506	71,857	13.8	10,933	501,828	74,557	14.9	3,686	279,625	51,196	18.3	2,261	301,418	94,071	31.2
Educational, engineering, and architectural services	4,721	83,497	17,441	20.9	5,596	156,658	43,169	27.6	3,300	187,681	48,724	26.0	4,858	621,072	281,603	45.3
Accounting, auditing, and bookkeeping services	3,962	76,307	14,261	18.7	4,132	121,154	29,738	24.5	3,278	146,652	47,075	32.1	2,653	218,900	101,715	46.5
Other services	1,080	32,080	3,969	12.4	(1)	(1)	(1)	(1)	712	62,934	11,419	18.1	609	79,537	24,271	30.5
Nature of business not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

BUSINESSES WITH DEPRECIABLE PROPERTY

Table 2.11—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SIZE OF BUSINESS RECEIPTS AND BY SELECTED INDUSTRIES

Selected Industry	Size of business receipts: Total — Number	Total — Business receipts (Thousand dollars)	Total — Depreciation (Thousand dollars)	Total — Cost of depreciable property (Thousand dollars)	Total — Net profit (less loss) (Thousand dollars)	Total — Inventory, end-of-year (Thousand dollars)	Under $10,000 — Number	Under $10,000 — Business receipts (Thousand dollars)	Under $10,000 — Depreciation (Thousand dollars)	Under $10,000 — Cost of depreciable property (Thousand dollars)	Under $10,000 — Net profit (less loss) (Thousand dollars)	Under $10,000 — Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries	6,183,910	185,309,899	8,470,242	84,527,913	25,279,011	10,387,494	3,104,510	11,259,928	1,752,203	18,467,792	1,210,160	435,616
Agriculture, forestry, and fisheries	2,481,843	32,405,078	3,937,576	40,835,049	3,322,543	992,865	1,594,269	5,372,827	1,079,422	11,861,904	[1]217,642	130,625
Farms	2,368,831	30,511,927	3,785,970	39,563,001	2,982,508	966,761	1,517,824	5,125,314	1,033,841	11,477,527	[1]258,226	127,368
Field crop farms	845,550	9,848,904	1,422,307	13,800,791	1,742,564	132,079	553,671	1,943,008	373,478	4,213,803	129,931	13,282
Fruit, tree nut, and vegetable farms	110,573	1,625,014	168,473	1,904,148	107,959	14,072	76,098	229,138	51,237	603,238	[1]46,332	138
Livestock farms	1,245,258	18,132,125	2,041,803	22,170,512	1,244,439	761,982	738,237	2,776,649	521,134	5,641,456	[1]172,091	98,428
Animal specialities farms	37,724	211,304	37,928	382,685	[1]69,853	15,105	32,283	37,477	18,284	177,191	[1]54,763	6,405
Other farms	129,726	694,580	115,459	1,304,865	[1]42,601	43,523	117,535	139,042	69,708	841,839	[1]114,971	9,115
Agricultural services and hunting and trapping	82,986	1,591,419	113,566	969,425	281,851	24,152	54,140	180,225	31,875	264,229	30,584	2,659
Miscellaneous agricultural services	14,235	350,883	32,822	246,482	32,238	10,762	8,182	25,840	6,024	40,981	5,481	155
Offices of veterinarians and animal hospitals	10,530	354,076	15,906	203,323	134,112	2,787	3,090	10,195	1,279	15,741	[1]783	423
Other animal husbandry services	14,094	362,698	20,053	217,937	[1]10,703	7,319	11,229	24,565	9,870	107,153	[1]18,569	1,199
Other agricultural services	44,127	523,762	44,785	301,683	126,204	3,284	31,639	119,625	14,702	100,354	44,455	882
Forestry and fisheries	30,026	301,732	38,040	302,623	58,184	1,952	22,305	67,288	13,706	120,148	10,000	598
Mining	32,862	1,182,702	122,396	1,188,848	[1]53,766	6,821	17,117	49,300	10,350	93,182	[1]31,039	46
Crude petroleum and natural gas	28,754	1,002,413	102,864	1,020,595	[1]65,547	995	15,624	44,349	9,252	83,819	[1]29,592	31
Quarrying and mining, not elsewhere classified	4,108	180,289	19,532	168,253	11,781	5,826	1,493	4,951	1,098	9,363	[1]1,447	15
Contract construction	416,888	15,792,014	533,569	3,884,495	2,187,362	505,273	168,607	705,462	70,882	493,928	275,349	17,574
General contractors	96,775	6,507,007	201,359	1,496,063	586,587	290,822	24,010	107,463	13,707	88,008	29,261	7,698
Building construction	82,579	5,529,954	108,510	823,288	479,323	285,532	21,709	98,535	9,856	60,295	28,977	7,681
Heavy construction, except buildings	5,495	412,182	34,095	233,512	39,729	1,383	(2)	(2)	(2)	(2)	(2)	-
General contractors not allocable	8,701	564,871	58,754	439,263	67,535	3,907	1,827	6,123	2,947	24,570	[1]692	17
Special trade contractors	305,291	8,895,830	315,857	2,256,942	1,539,953	188,282	136,556	561,016	54,201	370,192	227,299	9,869
Plumbing, heating, and air conditioning	44,417	1,894,236	40,958	335,194	283,438	66,152	10,903	48,347	3,866	30,877	12,205	3,096
Painting, paperhanging, and decorating	46,432	856,859	25,462	154,298	209,879	4,649	25,477	113,611	9,165	50,908	54,991	88
Electrical work	29,206	1,336,486	25,794	203,379	198,099	65,907	10,041	36,714	2,684	24,318	9,420	3,897
Masonry, stonework, and plastering	28,756	1,027,435	24,026	161,976	158,497	8,316	11,399	54,850	4,224	26,496	21,698	20
Carpentering and flooring	75,379	1,172,120	33,874	234,609	270,299	11,425	47,479	174,316	13,945	99,281	92,791	1,614
Roofing and sheet metal work	14,297	562,634	13,919	101,943	89,625	13,123	5,149	30,786	1,909	11,734	10,556	766
Concrete work	9,606	429,520	14,612	95,386	55,253	955	2,087	6,854	726	4,343	3,343	-
Miscellaneous special trade contractors	57,198	1,616,540	137,212	970,157	274,863	17,755	24,021	95,538	17,682	122,235	22,295	388
Contractors not allocable	14,822	389,177	16,353	131,490	60,822	26,169	8,041	36,983	2,974	35,728	18,789	7
Manufacturing	124,788	5,965,668	272,751	2,262,511	680,245	317,774	47,821	169,443	25,092	233,351	22,185	18,515
Food and kindred products	6,598	1,005,987	21,085	250,764	52,558	39,290	1,264	4,821	1,069	14,876	483	828
Lumber and wood products, except furniture	33,719	1,366,923	120,740	734,214	102,032	36,235	13,439	54,293	9,620	56,477	7,571	769
Furniture and fixtures	7,184	252,082	6,414	72,407	25,984	21,971	3,887	15,574	1,300	18,067	3,035	4,984
Printing, publishing, and allied industries	17,567	554,084	26,987	276,777	106,022	15,234	5,686	17,218	2,514	31,095	1,523	1,031
Stone, clay, and glass products	6,696	265,370	14,257	112,891	25,334	14,362	3,193	7,495	1,420	15,715	626	1,582
Fabricated metal products	8,475	310,952	12,852	140,484	54,646	19,869	3,425	13,179	1,085	11,123	3,714	1,719
Machinery, except electric	16,188	732,350	35,987	338,718	145,608	35,282	5,956	26,038	3,664	38,798	6,607	1,658
Other manufacturing	28,361	1,477,920	34,429	336,256	168,061	135,531	10,971	30,825	4,420	47,200	[1]1,374	5,944
Transportation, communication, electric, gas, and sanitary services	195,695	4,956,285	500,315	3,224,667	681,561	23,710	96,767	458,479	85,300	544,878	91,889	1,050
Local transportation	31,398	295,772	35,464	234,042	83,417	480	25,964	124,361	18,552	110,530	46,248	40
Trucking and warehousing	139,578	3,779,036	402,755	2,484,119	501,260	9,850	57,530	275,160	51,708	303,339	41,390	83
Other transportation	11,931	567,443	31,898	275,653	43,786	11,295	6,662	27,629	10,148	96,359	[1]7,195	841
Communication, electric, gas, and sanitary services	12,788	314,034	30,198	230,853	53,098	2,085	6,611	31,329	4,892	34,650	11,446	86
Wholesale and retail trade	1,202,490	89,778,754	1,298,288	13,494,632	6,034,651	8,013,073	238,960	1,080,078	88,583	873,506	45,258	202,548
Wholesale trade	158,540	17,030,176	221,916	1,868,933	1,170,672	955,967	41,655	198,407	21,938	130,810	33,667	16,333
Motor vehicles and automotive equipment	8,967	825,944	11,059	95,447	72,824	91,130	1,333	6,413	645	3,235	985	946
Groceries and related products	30,141	3,893,902	37,095	306,550	201,941	93,766	5,366	30,082	2,454	15,719	11,552	285
Farm products--raw materials	10,762	3,250,285	23,174	259,777	48,990	101,331	2,336	8,167	1,222	6,724	[1]133	266
Machinery, equipment, and supplies	11,218	896,654	15,933	112,108	106,636	116,410	2,821	15,193	1,632	10,039	[1]2,417	3,200
Lumber and construction materials	4,707	657,949	15,269	121,299	42,414	26,575	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale trade, not elsewhere classified	78,749	7,140,000	108,226	909,255	578,486	519,152	22,864	102,609	10,746	66,542	16,535	11,388
Wholesale trade not allocable	13,996	365,442	11,160	64,497	119,381	7,603	6,075	31,997	4,365	20,442	5,262	245
Retail trade	1,021,989	71,179,351	1,045,805	11,334,004	4,755,725	6,885,195	191,302	[3]858,049	64,186	725,051	7,788	184,116
Building materials, hardware, and farm equipment	47,676	4,070,317	58,250	608,930	267,357	972,781	5,691	29,308	3,151	23,020	[1]1,043	16,663
Building materials dealers	18,502	1,298,656	24,890	225,263	103,563	170,863	2,995	13,696	2,343	14,888	397	3,167
Hardware stores	19,531	1,183,710	17,416	209,521	103,448	335,142	1,932	11,638	554	5,927	[1]811	11,142
Farm equipment dealers	9,643	1,587,951	15,944	174,146	60,346	466,776	(2)	(2)	(2)	(2)	(2)	(2)
General merchandise stores	96,999	3,393,289	80,406	742,490	278,793	458,582	46,380	157,908	15,036	139,100	12,317	18,968
Automatic merchandising machine operators	12,544	412,282	31,270	220,809	32,812	17,207	6,706	13,975	3,088	22,653	[1]3,747	1,549
Direct selling establishments	43,824	497,534	18,427	144,445	66,571	9,807	32,468	110,544	9,955	83,419	18,436	4,167
Other general merchandise stores	40,631	2,483,473	30,709	377,236	179,410	431,568	7,206	33,389	1,993	33,028	[1]2,372	13,252

Footnotes at end of table.

BUSINESSES WITH DEPRECIABLE PROPERTY

Table 2.11—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SIZE OF BUSINESS RECEIPTS AND BY SELECTED INDUSTRIES—Continued

Selected industry	Size of business receipts: Total — Number	Total — Business receipts (Thousand dollars)	Total — Depreciation (Thousand dollars)	Total — Cost of depreciable property (Thousand dollars)	Total — Net profit (less loss) (Thousand dollars)	Total — Inventory, end-of-year (Thousand dollars)	Under $10,000 — Number	Under $10,000 — Business receipts (Thousand dollars)	Under $10,000 — Depreciation (Thousand dollars)	Under $10,000 — Cost of depreciable property (Thousand dollars)	Under $10,000 — Net profit (less loss) (Thousand dollars)	Under $10,000 — Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Food stores	181,429	15,994,213	188,820	2,214,549	767,668	925,969	15,642	80,716	3,672	46,970	[1]1,508	12,035
Grocery stores	136,919	13,712,116	142,286	1,761,771	569,454	861,776	9,572	54,743	1,768	28,892	8	9,945
Meat and fish markets	12,676	862,060	12,149	117,488	55,705	10,629	(2)	(2)	(2)	(2)	(2)	(2)
Fruit stores and vegetable markets	6,409	262,216	5,292	43,158	20,146	10,657	1,692	9,225	536	3,450	408	580
Candy, nut, and confectionery stores	6,888	246,601	4,017	44,415	22,233	11,770	1,728	6,816	584	6,073	[1]859	250
Retail bakeries	11,625	605,877	17,987	176,577	74,140	9,364	(2)	(2)	(2)	(2)	(2)	-
Dairy products and other food stores	6,912	305,343	7,089	71,140	25,990	21,773	854	4,254	224	1,385	[1]928	916
Automotive dealers	193,297	21,151,643	162,062	1,670,020	1,018,695	1,431,085	15,512	79,301	5,561	64,161	[1]8,480	18,609
Motor vehicle dealers	22,302	5,219,165	25,317	359,325	135,105	564,959	2,991	11,069	1,108	15,861	[1]4,191	6,499
Tire, battery, and accessory dealers	13,239	1,143,852	16,128	185,319	77,800	239,465	1,656	7,201	1,574	17,552	[1]5,486	2,330
Gasoline service stations	149,842	13,958,419	110,667	1,019,591	768,010	435,684	8,655	51,386	2,214	25,539	3,316	4,503
Other automotive dealers	7,914	830,207	9,950	105,785	37,780	190,977	2,210	9,645	665	5,209	[1]2,119	5,277
Apparel and accessory stores	39,423	2,749,079	33,764	323,768	277,929	661,367	7,146	32,985	1,545	17,508	184	14,734
Women's ready-to-wear and accessory stores, and fur shops	16,959	1,019,224	14,109	114,479	92,945	202,589	3,288	18,405	851	5,798	[1]166	10,339
Other apparel and accessory stores	22,464	1,729,855	19,655	209,289	184,984	458,778	3,858	14,580	694	11,710	350	4,395
Furniture, home furnishings, and equipment	60,256	3,870,144	63,034	623,443	337,811	573,803	15,399	74,763	4,944	49,666	5,082	25,250
Furniture stores	19,258	1,447,695	23,671	263,243	121,806	237,879	4,122	15,503	1,100	11,476	1,471	3,727
Home furnishings, and equipment stores, except appliances	12,178	603,726	9,108	89,978	67,132	63,598	3,912	19,372	1,474	13,615	815	3,378
Household appliances, radio, TV, and music stores	28,820	1,818,723	30,255	270,222	148,873	272,326	7,365	39,888	2,370	24,575	2,796	18,145
Eating and drinking places	203,611	8,540,837	252,111	3,060,274	796,178	210,569	32,749	180,913	12,361	200,331	1,317	6,710
Eating places	132,613	5,734,690	175,572	2,042,509	513,613	106,108	24,321	132,775	9,375	142,194	3,633	3,812
Drinking places	70,998	2,806,147	76,539	1,017,765	282,565	104,461	8,428	48,138	2,986	58,137	[1]2,316	2,898
Drug and proprietary stores	23,785	2,776,409	31,629	379,501	282,478	487,243	(2)	(2)	(2)	(2)	(2)	(2)
Liquor stores	20,157	2,043,175	18,719	216,129	136,219	204,764	753	4,940	315	3,125	[1]180	465
Antique and secondhand stores	18,168	358,834	10,933	121,006	39,045	91,335	9,354	34,145	2,888	38,296	[1]4,446	21,164
Sporting goods stores and bicycle shops	10,702	443,807	8,220	68,721	39,303	106,631	3,852	15,656	1,139	10,501	538	5,756
Jewelry stores	13,710	589,106	8,716	93,403	91,242	239,679	2,518	16,934	976	10,952	3,082	10,978
Fuel and ice dealers	10,115	611,070	25,534	210,301	51,659	14,982	1,924	6,896	923	9,222	290	62
Florists	16,938	614,607	18,140	197,019	66,763	32,417	3,963	19,763	1,671	22,335	[1]631	3,088
Retail trade, not elsewhere classified	72,291	3,418,162	72,329	652,762	270,321	417,007	25,666	106,595	8,474	72,975	2,036	22,902
Retail trade not allocable	13,432	554,659	13,138	151,688	34,264	56,981	4,485	15,436	1,482	13,796	[1]756	2,062
Wholesale and retail trade not allocable	21,961	1,569,227	30,567	291,695	108,254	171,911	6,003	23,622	2,459	17,645	3,803	2,099
Finance, insurance, and real estate	265,489	4,942,015	265,266	3,261,767	1,518,857	92,433	152,895	597,974	74,462	754,093	199,417	1,969
Finance	14,364	326,146	11,385	113,755	81,046	1,660	8,315	30,451	4,463	38,052	1,806	-
Security and commodity brokers, dealers, exchanges, and services	11,745	261,272	9,622	97,713	58,577	585	7,346	26,197	4,065	33,909	2,635	-
Insurance agents, brokers, and service	93,005	1,868,177	58,339	419,764	766,779	30	43,176	191,585	16,115	113,442	81,007	4
Real estate	158,120	2,747,692	195,542	2,728,248	671,032	90,743	101,404	375,938	53,884	602,599	116,604	1,965
Operators, except developers, and lessors of buildings	10,774	241,481	70,885	1,248,072	[1]16,864	1,392	7,343	27,755	6,676	142,844	[1]1,100	-
Agents, brokers, and managers	98,278	1,438,509	75,964	765,994	500,446	13,606	62,916	262,592	32,168	267,389	97,083	1,585
Other real estate	30,107	657,437	33,484	565,505	57,965	72,417	22,743	48,643	11,005	164,293	5,630	363
Combinations of real estate, insurance, loans, and law offices	18,961	410,265	15,209	148,677	129,485	3,328	8,402	36,948	4,035	28,073	14,991	17
Services	1,451,545	30,119,113	1,528,146	16,268,095	10,887,697	429,368	778,903	2,801,399	313,533	3,569,060	826,769	61,304
Hotels, rooming houses, camps, and other lodging places	88,686	1,590,462	248,333	4,113,643	121,540	15,716	52,277	203,787	53,813	944,200	[1]10,822	627
Hotels	8,686	333,913	33,949	561,811	2,132	5,762	2,871	11,727	2,082	36,897	[1]896	25
Tourist courts and motels	36,016	802,324	141,584	2,425,665	78,825	4,000	16,297	74,469	23,059	442,571	[1]8,317	513
Trailer parks and camps	20,776	267,053	44,467	607,864	22,966	5,012	14,288	54,326	17,099	242,872	[1]4,511	56
Other lodging places	23,208	187,172	28,333	518,303	17,617	942	18,821	63,265	11,573	221,860	2,902	33
Personal services	355,848	4,757,703	289,088	2,993,485	1,184,156	81,829	233,836	946,904	70,645	797,413	382,066	11,785
Coin-operated laundries and dry cleaning	26,538	436,581	70,696	578,659	61,989	1,869	12,308	61,615	15,503	132,438	119	287
Other laundries and dry cleaning plants	35,176	1,042,275	63,954	648,709	166,260	3,298	10,534	54,681	5,428	54,244	12,705	249
Photographic studios	22,728	309,097	18,543	158,420	73,836	9,667	15,214	46,326	6,648	57,951	6,816	2,025
Beauty shops	151,941	1,476,027	57,095	648,577	365,057	13,205	111,180	413,836	24,123	319,234	154,064	5,227
Barber shops	68,593	588,442	18,022	203,780	279,365	3,219	53,227	274,529	9,851	122,369	174,029	491
Funeral service and crematories	12,047	558,608	42,502	567,273	136,616	31,229	1,692	8,641	1,168	23,174	957	480
Other personal services	38,825	346,673	18,276	188,067	109,033	19,342	29,681	87,276	7,924	88,003	33,376	3,026
Business services	139,272	2,503,096	163,157	1,167,384	616,981	42,492	87,847	303,673	36,194	288,958	101,948	2,192
Advertising	8,569	426,025	12,555	107,373	63,516	2,476	3,830	11,218	1,454	14,419	3,798	39
Services to buildings	23,436	311,439	14,054	88,455	101,558	2,166	15,207	64,603	5,339	32,147	30,683	153
Consulting services	25,348	388,169	13,029	126,116	152,485	3,066	15,650	53,332	5,123	52,380	17,847	433
Other business services	81,919	1,377,463	123,519	845,440	299,422	34,784	53,160	174,520	24,278	190,012	49,620	1,567

Footnotes at end of table.

BUSINESSES WITH DEPRECIABLE PROPERTY

Table 2.11—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SIZE OF BUSINESS RECEIPTS AND BY SELECTED INDUSTRIES—Continued

Selected industry	Size of business receipts											
	Total						Under $10,000					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Automobile parking, repair, and services	102,754	2,749,034	125,617	1,144,823	407,641	117,463	43,391	186,233	21,593	198,332	39,208	7,534
Top and body repair shops	17,365	546,342	14,307	158,363	98,604	7,497	5,716	26,900	1,631	22,922	8,306	329
General repair shops	55,442	1,481,302	42,770	494,218	207,694	81,297	22,121	95,054	7,070	74,975	22,245	5,098
Tire, paint, and other repair shops	12,846	394,623	10,669	107,855	66,698	25,120	5,325	25,660	1,469	19,218	7,556	1,816
Other automobile services, except repair	17,101	326,767	57,871	384,387	34,645	3,549	10,229	38,619	11,423	81,217	1,101	291
Repair services, except automobile	113,748	1,446,358	63,334	549,606	341,325	104,376	75,025	263,271	24,014	223,217	76,800	29,433
Radio and TV repair shops	26,068	307,382	12,560	91,034	64,795	32,013	16,824	54,562	5,127	41,907	8,975	10,890
Electrical repair shops, except radio and TV	13,237	229,983	7,876	63,773	45,241	19,663	7,878	35,473	2,904	23,107	8,494	1,870
Reupholstery and furniture repair	16,057	260,638	10,011	109,728	50,015	6,339	8,774	35,275	3,479	47,054	11,407	1,070
Other repair services, except automobile	58,386	648,355	32,887	285,071	181,274	46,361	41,549	137,961	12,504	111,149	47,924	15,603
Motion pictures	4,081	139,090	9,289	132,973	9,071	788	1,680	7,006	1,700	8,567	[1]1,613	300
Amusement and recreation services, except motion pictures	79,875	992,785	96,494	852,544	67,247	32,358	58,927	168,508	28,577	233,440	[1]20,703	2,260
Theatrical producers, bands, orchestras, and entertainers	27,378	218,473	11,054	65,170	54,456	354	23,013	61,784	6,840	42,629	16,249	342
Bowling alleys and billiard and pool parlors	7,908	173,658	14,801	193,182	23,338	2,665	4,168	19,920	1,683	20,505	3,870	971
Other amusement and recreation services	44,589	600,654	70,639	594,192	[1]10,547	29,339	31,746	86,804	20,054	170,306	[1]40,822	947
Medical and health services	270,256	11,122,498	357,331	3,719,890	6,050,960	11,747	45,897	207,633	22,844	262,029	71,841	178
Offices of physicians and surgeons	132,920	6,436,472	184,527	1,694,537	3,937,296	1,596	15,958	73,145	7,824	75,764	21,499	24
Offices of dentists and dental surgeons	71,777	2,982,119	94,985	1,053,139	1,509,799	466	4,072	20,706	1,827	30,146	5,272	5
Offices of osteopathic physicians	6,205	237,100	9,464	100,312	129,349	40	[2]	[2]	[2]	[2]	[2]	-
Offices of chiropractors	14,598	168,441	12,775	146,785	83,310	64	8,750	42,980	5,443	61,877	14,731	19
Dental laboratories	5,284	158,668	4,375	37,209	47,231	2,256	1,087	5,616	385	3,241	2,840	54
Sanatoria, and convalescent and rest homes	10,728	456,684	29,061	458,571	55,246	467	3,766	15,830	2,672	52,063	2,113	-
Other medical services	28,744	683,014	22,144	229,337	288,729	6,858	11,842	47,013	4,409	36,212	24,780	76
Legal services	86,715	2,126,276	62,152	482,052	1,134,508	13	29,029	116,695	11,186	100,645	39,622	8
Educational services	50,902	333,838	22,248	285,625	94,941	4,541	45,061	116,545	13,238	185,098	50,924	418
Engineering services	20,813	560,209	18,703	152,194	159,583	2,971	10,583	28,639	3,524	39,776	7,400	373
Architectural services	11,989	429,110	10,796	92,400	133,092	146	4,806	16,200	1,767	16,171	5,686	2
Accounting, auditing, and bookkeeping services	75,145	824,810	35,424	299,503	374,387	288	52,614	138,158	12,735	130,149	67,599	216
Other services	51,461	543,844	26,180	281,973	192,265	14,640	37,930	98,147	11,703	141,065	16,813	5,978
Nature of business not allocable	12,310	168,270	11,935	107,849	19,861	6,177	9,171	24,966	4,579	43,890	[1]2,026	1,985

Footnotes at end of table.

BUSINESSES WITH DEPRECIABLE PROPERTY

Table 2.11—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SIZE OF BUSINESS RECEIPTS AND BY SELECTED INDUSTRIES—Continued

Selected industry	Size of business receipts--Continued											
	$10,000 under $25,000						$25,000 under $50,000					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All industries	1,367,571	22,357,813	2,018,615	19,751,433	5,265,755	857,843	804,372	28,522,224	1,677,848	16,437,679	6,332,277	1,231,946
Agriculture, forestry, and fisheries	578,153	9,255,074	1,239,313	12,758,840	1,629,322	259,752	209,647	7,087,818	824,688	8,279,723	1,168,386	166,145
Farms	560,210	8,973,734	1,214,336	12,574,405	1,545,292	258,280	199,281	6,722,516	793,474	8,037,094	1,064,569	163,094
Field crop farms	198,128	3,158,158	467,521	4,381,666	722,626	39,508	66,294	2,256,825	301,922	2,742,370	525,549	20,076
Fruit, tree nut, and vegetable farms	18,571	306,158	33,352	369,068	39,146	4,004	9,198	327,519	32,655	377,688	48,338	19
Livestock farms	333,403	5,347,484	690,258	7,604,354	773,722	196,172	120,093	4,009,066	447,370	4,791,422	475,323	138,690
Animal specialities farms	3,537	53,910	7,140	75,089	[1]6,726	4,824	982	35,467	4,653	42,707	[1]3,015	224
Other farms	6,571	108,024	16,065	144,228	16,524	13,772	2,714	93,639	6,874	82,907	18,374	4,085
Agricultural services and hunting and trapping	13,101	209,841	19,554	141,931	59,732	1,472	8,416	294,791	20,490	173,145	88,960	3,051
Miscellaneous agricultural services	3,088	47,114	7,060	42,501	6,824	109	1,406	50,910	7,859	54,130	8,877	1,488
Offices of veterinarians and animal hospitals	1,598	29,858	1,705	18,161	13,150	232	3,507	124,985	5,604	71,810	54,226	1,044
Other animal husbandry services	1,366	21,496	1,546	15,472	5,107	233	(2)	(2)	(2)	(2)	(2)	(2)
Other agricultural services	7,049	111,373	9,243	65,797	34,651	898	2,952	99,682	6,286	40,127	20,725	311
Forestry and fisheries	4,842	71,499	5,423	42,504	24,298	-	1,950	70,511	10,724	69,484	14,857	-
Mining	7,555	131,474	18,554	143,829	[1]2,783	521	3,662	125,824	14,832	126,309	3,859	30
Crude petroleum and natural gas	6,813	117,484	16,725	131,074	[1]3,925	521	2,656	93,568	11,300	100,308	[1]354	30
Quarrying and mining, not elsewhere classified	742	13,990	1,829	12,755	1,142	-	1,006	32,256	3,532	26,001	4,213	-
Contract construction	102,582	1,684,568	90,788	623,026	460,624	22,580	64,616	2,297,838	99,610	688,308	425,126	44,683
General contractors	19,912	338,114	19,425	128,444	71,990	7,890	19,011	657,402	35,632	245,659	95,749	17,324
Building construction	16,419	277,603	13,761	90,257	55,298	7,890	14,874	513,335	14,952	121,659	74,738	17,217
Heavy construction, except buildings	1,199	20,440	1,587	9,508	2,837	-	1,494	53,659	8,448	56,835	5,312	-
General contractors not allocable	2,294	40,071	4,077	28,679	13,855	-	2,643	90,408	12,232	67,165	15,699	107
Special trade contractors	78,692	1,276,713	66,641	464,921	375,713	14,301	44,679	1,605,891	62,285	426,864	325,494	27,295
Plumbing, heating, and air conditioning	14,060	241,290	8,776	74,117	60,726	7,479	9,736	357,778	9,230	74,118	69,450	12,922
Painting, paperhanging, and decorating	12,335	194,716	6,653	40,948	64,248	694	5,094	184,710	4,811	29,770	43,720	1,268
Electrical work	6,938	113,035	3,876	27,752	37,686	4,885	4,409	149,376	3,688	30,715	37,966	5,897
Masonry, stonework, and plastering	6,857	109,172	4,340	30,582	33,409	245	4,490	163,056	4,132	25,106	32,582	525
Carpentering and flooring	16,076	263,738	9,561	56,025	80,732	397	6,784	243,322	5,074	35,116	45,037	1,277
Roofing and sheet metal work	3,287	54,765	2,852	16,657	14,516	344	2,054	68,161	1,736	11,968	14,811	484
Concrete work	2,961	47,923	3,113	20,575	9,563	3	2,820	98,263	3,220	18,157	17,672	-
Miscellaneous special trade contractors	16,178	252,074	27,470	198,265	74,833	254	9,292	341,225	30,394	201,914	64,256	4,922
Contractors not allocable	3,978	69,741	4,722	29,661	12,921	389	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing	28,538	483,028	36,288	292,572	108,099	18,560	19,802	701,237	41,908	314,388	108,586	40,830
Food and kindred products	(2)	(2)	(2)	(2)	(2)	(2)	1,530	58,043	2,656	28,174	5,271	1,895
Lumber and wood products, except furniture	8,680	142,317	15,713	83,063	24,068	2,059	5,379	187,993	19,315	97,065	17,545	2,706
Furniture and fixtures	1,090	19,446	826	8,094	3,346	610	(2)	(2)	(2)	(2)	(2)	(2)
Printing, publishing, and allied industries	5,016	84,325	6,676	60,229	19,253	2,315	3,825	135,990	6,803	67,225	28,186	3,137
Stone, clay, and glass products	(2)	(2)	(2)	(2)	(2)	(2)	1,354	52,776	2,217	16,934	6,820	2,094
Fabricated metal products	2,188	39,048	2,898	32,189	8,787	936	1,291	45,110	2,555	30,718	6,446	6,747
Machinery, except electric	3,846	61,367	4,228	45,568	23,131	1,451	2,161	74,270	3,919	31,410	20,164	2,216
Other manufacturing	6,117	108,117	4,613	43,721	23,097	8,818	3,867	134,006	3,997	36,964	22,071	20,929
Transportation, communication, electric, gas, and sanitary services	55,928	900,632	131,930	732,663	220,573	113	22,563	786,282	90,205	566,638	146,717	3,508
Local transportation	3,529	52,833	5,102	25,772	14,247	-	1,256	43,513	5,523	43,962	10,422	440
Trucking and warehousing	47,601	770,327	117,381	638,494	181,480	76	18,259	629,835	75,530	458,532	115,517	710
Other transportation	1,297	22,299	2,103	19,731	7,609	14	1,572	53,997	4,199	32,510	12,851	1,633
Communication, electric, gas, and sanitary services	3,501	55,173	7,344	48,666	17,237	23	1,476	58,937	4,953	31,634	7,927	725
Wholesale and retail trade	226,238	3,873,632	137,258	1,445,007	485,894	468,912	246,466	9,028,365	209,949	2,163,982	994,541	858,150
Wholesale trade	30,249	507,798	23,943	166,195	152,781	40,720	25,637	919,929	26,531	208,128	220,177	44,043
Motor vehicles and automotive equipment	1,346	21,928	353	5,701	4,630	952	1,914	71,428	1,273	12,057	12,214	7,956
Groceries and related products	4,334	76,392	2,314	16,594	16,038	715	4,434	162,103	2,829	27,179	16,834	2,566
Farm products--raw materials	1,269	18,193	2,123	17,969	502	280	1,359	46,669	1,134	14,532	7,869	969
Machinery, equipment, and supplies	1,965	31,588	1,274	10,028	4,435	9,590	2,132	78,457	2,008	11,922	22,233	11,441
Lumber and construction materials	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale trade, not elsewhere classified	16,256	274,817	14,235	92,834	86,723	28,730	12,600	446,436	14,889	113,550	115,886	17,163
Wholesale trade not allocable	4,225	70,108	2,814	16,684	35,736	449	2,297	78,526	2,104	14,217	37,967	1,926
Retail trade	191,921	3,303,562	110,136	1,258,101	314,346	420,660	217,434	7,991,814	178,479	1,911,705	763,140	802,187
Building materials, hardware, and farm equipment	8,217	143,978	4,861	58,255	14,746	40,780	9,843	359,324	6,894	66,039	42,336	84,493
Building materials dealers	3,269	55,499	3,027	33,407	7,841	5,762	4,153	156,033	3,085	21,791	23,001	21,325
Hardware stores	3,654	62,935	1,244	14,846	5,410	30,339	4,629	166,577	3,309	38,388	15,636	57,198
Farm equipment dealers	1,294	25,544	590	10,002	1,495	4,679	(2)	(2)	(2)	(2)	(2)	(2)
General merchandise stores	15,492	256,155	11,499	89,197	33,536	35,233	14,662	535,329	10,589	93,199	54,739	70,101
Automatic merchandising machine operators	2,859	42,867	4,698	31,289	3,999	1,940	(2)	(2)	(2)	(2)	(2)	(2)
Direct selling establishments	6,075	98,528	4,446	24,729	17,610	1,322	3,810	133,723	2,324	14,860	15,213	1,919
Other general merchandise stores	6,558	114,760	2,355	33,179	11,927	31,971	9,925	364,590	5,927	65,166	33,739	66,479

Footnotes at end of table.

BUSINESSES WITH DEPRECIABLE PROPERTY

Table 2.11—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SIZE OF BUSINESS RECEIPTS AND BY SELECTED INDUSTRIES—Continued

Selected industry	Size of business receipts—Continued											
	$10,000 under $25,000						$25,000 under $50,000					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Wholesale and retail trade--Continued												
Retail trade--Continued												
Food stores	30,844	547,951	14,721	159,289	35,623	40,940	45,107	1,655,803	28,778	337,513	120,691	105,792
Grocery stores	20,036	354,987	7,102	86,934	17,923	33,693	32,533	1,190,034	16,899	216,621	64,758	96,122
Meat and fish markets	1,964	37,456	973	8,920	898	605	4,148	157,003	3,512	34,481	12,573	1,736
Fruit stores and vegetable markets	1,359	24,689	824	4,512	2,061	295	1,696	58,716	1,550	13,170	7,255	1,023
Candy, nut, and confectionery stores	1,997	37,022	1,008	10,800	3,109	2,411	1,498	54,331	919	9,916	7,177	2,683
Retail bakeries	2,493	40,576	1,850	20,124	8,767	1,143	4,298	159,583	5,066	53,342	24,182	3,130
Dairy products and other food stores	2,995	53,221	2,964	27,999	2,865	2,793	(2)	(2)	(2)	(2)	(2)	(2)
Automotive dealers	19,923	356,947	6,304	81,331	22,391	40,758	31,057	1,181,539	16,882	182,481	75,186	79,313
Motor vehicle dealers	2,585	44,924	803	12,036	1,271	7,343	2,405	88,990	1,281	15,164	5,022	8,873
Tire, battery, and accessory dealers	1,194	22,452	589	9,022	1,026	4,178	2,660	98,120	1,817	14,836	7,396	18,518
Gasoline service stations	14,886	265,937	4,168	53,466	17,715	20,448	25,338	971,772	13,392	148,113	61,295	47,625
Other automotive dealers	1,258	23,634	744	6,807	2,379	8,789	(2)	(2)	(2)	(2)	(2)	(2)
Apparel and accessory stores	4,543	74,432	1,585	16,107	8,832	23,042	7,844	300,156	4,713	44,183	35,308	98,201
Women's ready-to-wear and accessory stores, and fur shops	2,267	33,968	664	6,802	3,269	6,039	4,078	157,160	2,228	19,756	15,427	45,721
Other apparel and accessory stores	2,276	40,464	921	9,305	5,563	17,003	3,766	142,996	2,485	24,427	19,881	52,480
Furniture, home furnishings, and equipment	11,657	196,120	6,752	72,416	29,196	26,226	11,564	420,858	13,496	96,396	50,112	59,020
Furniture stores	3,593	60,370	2,649	27,290	8,282	7,872	3,358	128,017	2,843	33,929	13,910	18,142
Home furnishings, and equipment stores, except appliances	2,726	40,956	1,321	15,992	7,949	4,269	2,196	79,588	2,076	15,475	13,217	11,511
Household appliances, radio, TV, and music stores	5,338	94,794	2,782	29,134	12,965	14,085	6,010	213,253	8,577	46,992	22,985	29,367
Eating and drinking places	60,440	1,043,160	40,730	537,116	93,671	31,333	58,470	2,122,898	63,131	756,725	224,812	48,868
Eating places	40,452	687,073	27,204	350,678	61,181	15,999	33,361	1,207,191	36,727	416,409	123,924	22,200
Drinking places	19,988	356,087	13,526	186,438	32,490	15,334	25,109	915,707	26,404	340,316	100,888	26,668
Drug and proprietary stores	1,731	28,897	369	7,099	2,390	11,053	4,142	149,769	2,371	24,957	12,158	31,739
Liquor stores	2,547	42,892	785	10,478	1,365	10,151	3,443	128,499	2,162	28,242	12,143	16,967
Antique and secondhand stores	4,502	68,311	3,201	36,053	14,541	21,258	2,864	98,534	2,298	21,922	11,941	21,341
Sporting goods stores and bicycle shops	1,668	27,147	715	3,625	371	10,895	1,958	73,556	1,243	11,018	8,501	21,152
Jewelry stores	3,889	71,086	1,892	22,771	9,738	57,041	3,993	141,744	1,794	18,231	26,186	60,381
Fuel and ice dealers	2,724	42,244	2,486	16,684	8,226	521	3,061	114,805	2,857	23,956	12,418	1,705
Florists	4,817	87,595	3,998	38,627	8,251	7,122	4,187	157,397	4,574	45,855	18,652	9,151
Retail trade, not elsewhere classified	15,169	252,975	8,172	83,553	23,022	58,933	13,274	482,199	13,552	117,195	56,317	82,257
Retail trade not allocable	3,758	63,672	2,066	25,500	8,447	5,374	1,965	69,404	3,145	43,793	1,640	11,706
Wholesale and retail trade not allocable	4,068	62,272	3,179	20,711	18,767	7,532	3,395	116,622	4,939	44,149	11,224	11,920
Finance, insurance, and real estate	64,973	1,025,165	53,934	520,120	543,936	25,443	28,249	978,548	39,206	457,478	411,623	16,103
Finance	3,123	46,842	2,078	16,343	22,060	-	1,539	52,425	1,172	8,762	24,259	-
Security and commodity brokers, dealers, exchanges, and services	2,471	35,152	1,757	14,290	18,035	-	839	28,550	522	3,608	13,584	-
Insurance agents, brokers, and service	30,101	478,274	19,219	130,060	287,903	20	13,742	463,129	12,486	97,355	238,132	-
Real estate	31,749	500,049	32,637	373,717	233,973	25,423	12,968	462,994	25,548	351,361	149,232	16,103
Operators, except developers, and lessors of buildings	1,302	20,241	6,002	104,764	[1]90	-	(2)	(2)	(2)	(2)	(2)	(2)
Agents, brokers, and managers	21,460	339,734	18,693	173,427	181,226	10	7,767	273,222	10,663	113,972	104,240	87
Other real estate	2,882	43,469	3,426	56,772	7,098	22,102	1,956	71,421	3,815	51,062	12,985	16,013
Combinations of real estate, insurance, loans, and law offices	6,105	96,605	4,516	38,754	45,739	3,311	2,456	88,682	2,908	34,729	31,021	-
Services	301,871	4,975,375	307,309	3,216,032	1,812,556	60,263	208,770	7,494,829	355,513	3,833,304	3,069,742	102,358
Hotels, rooming houses, camps, and other lodging places	19,148	314,104	57,869	945,524	25,556	2,016	10,962	395,186	65,450	1,129,873	43,167	3,290
Hotels	3,219	56,578	10,402	191,135	[1]4,245	967	(2)	(2)	(2)	(2)	(2)	(2)
Tourist courts and motels	9,834	159,981	32,205	529,159	17,560	171	6,119	223,966	44,135	812,669	23,534	215
Trailer parks and camps	3,807	59,561	9,559	126,246	5,824	835	2,030	75,862	11,474	156,464	12,417	683
Other lodging places	2,288	37,984	5,703	98,984	6,417	43	1,718	59,302	7,957	124,445	6,129	809
Personal services	77,547	1,245,222	82,310	745,853	323,865	16,835	26,282	921,330	49,103	511,765	202,286	22,520
Coin-operated laundries and dry cleaning	9,720	164,252	27,131	216,876	25,947	997	3,207	116,409	15,519	133,313	21,015	172
Other laundries and dry cleaning plants	13,354	214,555	18,044	147,961	43,103	1,169	6,029	206,236	11,122	119,254	40,660	370
Photographic studios	4,031	62,934	3,873	28,109	22,980	463	2,224	74,972	3,652	31,754	21,308	1,581
Beauty shops	28,765	464,234	16,648	163,906	111,097	3,314	7,812	271,907	7,433	82,779	49,398	1,506
Barber shops	12,115	181,840	5,141	55,957	75,015	20	2,821	98,347	2,391	19,426	25,480	2,675
Funeral service and crematories	3,258	58,261	6,752	93,130	8,987	4,448	2,696	102,515	3,917	115,766	30,526	8,455
Other personal services	6,304	99,146	4,721	39,914	36,736	6,424	1,493	50,944	1,069	9,473	13,899	7,761
Business services	27,012	431,057	25,307	210,496	179,876	3,291	13,129	462,767	30,336	186,971	138,035	8,677
Advertising	1,701	30,028	783	9,918	11,537	406	775	28,235	1,203	14,067	9,168	103
Services to buildings	5,023	76,384	3,093	23,856	32,904	921	2,006	71,174	3,399	18,113	19,131	316
Consulting services	4,988	79,733	3,383	29,690	37,920	21	3,088	104,567	2,751	26,426	47,249	529
Other business services	15,300	244,912	18,048	147,032	97,515	1,943	7,260	258,791	22,983	128.365	62,487	7,729

Footnotes at end of table.

BUSINESSES WITH DEPRECIABLE PROPERTY

Table 2.11—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SIZE OF BUSINESS RECEIPTS AND BY SELECTED INDUSTRIES—Continued

Selected industry	Size of business receipts—Continued											
	$10,000 under $25,000						$25,000 under $50,000					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Services--Continued												
Automobile parking, repair, and services	29,195	489,359	23,476	227,151	118,648	16,532	15,836	580,569	21,852	207,053	98,335	21,286
Top and body repair shops	3,920	65,292	1,695	20,949	15,504	753	5,147	186,912	5,512	57,888	36,632	2,698
General repair shops	17,402	290,290	11,379	125,706	67,145	13,329	7,847	296,374	7,864	93,902	46,076	16,916
Tire, paint, and other repair shops	3,958	72,211	2,661	25,094	21,276	2,426	1,261	40,990	939	6,677	9,126	1,522
Other automobile services, except repair	3,915	61,566	7,741	55,402	14,723	24	1,581	56,293	7,537	48,586	6,501	150
Repair services, except automobile	21,991	344,684	12,811	103,934	120,978	16,474	11,228	372,167	14,540	121,000	78,211	33,060
Radio and TV repair shops	5,614	82,818	2,270	13,013	29,647	5,843	2,530	80,379	3,224	24,418	13,673	6,258
Electrical repair shops, except radio and TV	2,491	36,453	1,308	14,181	12,126	1,297	2,059	73,724	2,841	18,373	14,628	10,485
Reupholstery and furniture repair	4,060	66,816	2,387	17,382	20,250	1,398	1,826	56,764	2,211	23,684	8,175	1,808
Other repair services, except automobile	9,826	158,597	6,846	59,358	58,955	7,936	4,813	161,300	6,264	54,525	41,735	14,509
Motion pictures	(2)	(2)	(2)	(2)	(2)	-	915	32,701	2,340	33,658	2,113	95
Amusement and recreation services, except motion pictures	11,795	189,245	17,199	157,330	14,980	1,566	5,387	188,283	21,062	187,411	16,792	5,401
Theatrical producers, bands, orchestras, and entertainers	3,069	47,199	2,559	10,776	7,554	-	(2)	(2)	(2)	(2)	(2)	-
Bowling alleys and billiard and pool parlors	1,955	34,410	3,890	53,046	7,879	130	986	31,863	2,884	37,295	1,772	425
Other amusement and recreation services	6,771	107,636	10,750	93,508	[1]453	1,436	3,767	134,966	17,586	146,088	8,062	4,976
Medical and health services	55,158	975,118	45,054	469,022	502,474	2,381	88,053	3,258,252	113,013	1,162,132	1,819,487	2,938
Offices of physicians and surgeons	21,972	382,668	18,372	159,747	215,697	52	42,405	1,595,690	53,032	476,691	1,007,104	467
Offices of dentists and dental surgeons	15,195	281,477	10,874	128,813	146,179	80	32,868	1,210,187	41,823	466,315	619,129	278
Offices of osteopathic physicians	2,068	36,412	1,809	21,318	21,295	-	2,225	84,055	3,833	40,059	46,013	-
Offices of chiropractors	4,491	76,239	4,841	51,281	39,574	45	1,225	41,633	2,252	30,484	24,455	-
Dental laboratories	2,254	37,280	1,371	9,369	16,480	644	1,215	42,200	893	10,016	16,227	208
Sanatoria, and convalescent and rest homes	1,934	37,016	3,825	52,664	4,028	8	1,905	60,487	4,215	68,969	7,405	206
Other medical services	7,244	124,026	3,962	45,830	59,221	1,552	6,210	224,000	6,965	69,598	99,154	1,779
Legal services	27,322	455,517	17,859	130,935	258,377	5	20,776	717,603	18,866	138,552	419,461	-
Educational services	3,333	59,259	3,291	33,959	15,061	36	1,410	48,119	2,349	31,715	11,028	3,559
Engineering services	4,315	68,606	3,312	26,599	36,914	8	3,192	114,137	4,361	27,619	48,952	35
Architectural services	2,828	46,576	2,363	16,143	21,470	-	2,151	79,348	1,901	17,139	36,569	-
Accounting, auditing, and bookkeeping services	12,451	201,746	8,325	65,041	116,278	71	6,673	228,335	7,737	51,031	106,515	-
Other services	9,033	144,361	6,997	68,537	76125	1,048	2,776	96,032	2,603	27,385	48,791	1,497
Nature of business not allocable	1,733	28,865	3,241	19,344	7,534	1,699	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

BUSINESSES WITH DEPRECIABLE PROPERTY

Table 2.11--NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SIZE OF BUSINESS RECEIPTS AND BY SELECTED INDUSTRIES--Continued

Selected industry	Size of business receipts--Continued											
	$50,000 under $100,000						$100,000 or more					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All industries	533,899	37,236,672	1,339,660	13,266,107	6,546,734	2,190,316	373,558	85,933,262	1,681,916	16,604,902	5,924,085	5,671,773
Agriculture, forestry, and fisheries	74,229	5,014,035	476,804	4,747,410	522,499	228,535	25,545	5,675,324	317,349	3,187,172	219,978	207,808
Farms	68,081	4,595,854	446,322	4,479,079	451,183	224,919	23,435	5,094,509	297,997	2,994,896	179,690	193,100
Field crop farms	21,428	1,458,834	171,272	1,503,961	257,810	31,152	6,029	1,032,079	108,114	958,991	106,648	28,061
Fruit, tree nut, and vegetable farms	4,601	325,033	24,731	265,773	42,932	7,272	2,105	437,166	26,498	288,381	23,875	2,639
Livestock farms	39,356	2,619,318	234,351	2,528,414	135,429	179,485	14,169	3,379,608	148,690	1,604,866	32,056	149,207
Animal specialities farms	824	61,771	4,398	48,030	[1]3,554	3,637	(2)	(2)	(2)	(2)	(2)	(2)
Other farms	1,872	130,898	11,570	132,901	18,566	3,373	1,034	222,977	11,242	102,990	18,906	13,178
Agricultural services and hunting and trapping	5,456	369,001	25,942	227,801	67,014	3,244	1,873	537,561	15,705	162,319	35,561	13,726
Miscellaneous agricultural services	797	49,281	4,623	36,878	1,918	782	762	177,738	7,256	71,992	9,138	8,228
Offices of veterinarians and animal hospitals	1,876	129,264	5,543	72,435	47,636	1,044	459	59,774	1,775	25,176	[1]9,883	44
Other animal husbandry services	514	38,049	3,653	40,034	[1]1,466	802	434	259,374	4,243	48,200	[1]907	4,877
Other agricultural services	2,269	152,407	12,123	78,454	18,926	616	218	40,675	2,431	16,951	7,447	577
Forestry and fisheries	692	49,180	4,540	40,530	4,302	372	237	43,254	3,647	29,957	4,727	982
Mining	1,976	136,385	13,358	124,601	1,345	518	2,552	739,719	65,302	700,927	[1]25,148	5,706
Crude petroleum and natural gas	1,521	105,569	8,896	95,595	[1]368	1	2,140	641,443	56,691	609,799	[1]31,308	412
Quarrying and mining, not elsewhere classified	455	30,816	4,462	29,006	1,713	517	412	98,276	8,611	91,128	6,160	5,294
Contract construction	45,150	3,150,729	94,845	735,001	422,945	81,592	35,933	7,953,417	177,444	1,344,232	603,318	338,844
General contractors	16,518	1,143,144	33,859	286,399	120,360	36,764	17,324	4,260,884	98,736	747,553	269,227	221,146
Building construction	14,205	993,585	18,362	134,648	100,673	36,471	15,372	3,646,896	51,579	416,429	219,637	216,273
Heavy construction, except buildings	1,490	94,367	6,968	55,690	10,460	113	838	240,911	16,188	108,336	20,144	1,270
General contractors not allocable	823	55,192	8,529	96,061	9,227	180	1,114	373,077	30,969	222,788	29,446	3,603
Special trade contractors	27,679	1,941,875	58,291	426,908	291,987	44,312	17,685	3,510,335	74,439	568,057	319,460	92,505
Plumbing, heating, and air conditioning	5,416	376,271	6,913	56,509	59,856	12,900	4,302	870,550	12,173	99,573	81,201	29,755
Painting, paperhanging, and decorating	2,176	147,892	2,358	14,412	25,525	847	1,350	215,930	2,475	18,260	21,395	1,752
Electrical work	4,209	301,878	5,793	46,259	53,762	14,237	3,609	735,483	9,753	74,335	59,265	36,991
Masonry, stonework, and plastering	3,693	266,669	6,037	42,571	29,886	1,988	2,317	433,688	5,293	37,221	40,922	5,538
Carpentering and flooring	3,531	245,659	3,135	26,453	31,434	4,064	1,509	245,085	2,159	17,734	20,305	4,073
Roofing and sheet metal work	2,773	206,520	4,485	33,300	27,107	4,109	1,034	202,402	2,937	28,284	22,635	7,420
Concrete work	826	57,235	2,562	19,726	9,472	650	912	219,245	4,991	32,585	15,203	302
Miscellaneous special trade contractors	5,055	339,751	27,008	187,678	54,945	5,517	2,652	587,952	34,658	260,065	58,534	6,674
Contractors not allocable	953	65,710	2,695	21,694	10,598	516	924	182,198	4,269	28,622	14,631	25,193
Manufacturing	15,095	1,030,429	46,469	381,874	162,976	54,460	13,532	3,581,531	122,994	1,040,326	278,399	185,409
Food and kindred products	997	68,462	1,874	18,116	9,859	2,029	1,774	855,313	14,448	172,534	32,052	33,832
Lumber and wood products, except furniture	3,082	205,766	15,823	88,323	23,101	4,411	3,139	776,554	60,269	409,286	29,747	26,290
Furniture and fixtures	1,291	89,667	2,385	25,649	9,903	9,149	521	114,346	1,457	14,699	7,617	6,122
Printing, publishing, and allied industries	2,129	144,812	4,892	55,052	30,684	3,349	911	171,739	6,102	63,176	26,376	5,402
Stone, clay, and glass products	827	52,918	3,381	24,501	8,687	3,388	754	143,121	6,943	53,097	7,677	5,633
Fabricated metal products	928	65,077	1,778	21,858	13,430	2,920	643	148,538	4,536	44,596	22,269	7,547
Machinery, except electric	2,291	167,627	9,313	86,849	36,029	6,548	1,934	403,048	14,863	136,093	59,677	23,409
Other manufacturing	3,550	236,100	7,023	61,526	31,283	22,666	3,856	968,872	14,376	146,845	92,984	77,174
Transportation, communication, electric, gas, and sanitary services	11,973	843,125	73,229	520,364	104,082	2,349	8,464	1,967,767	119,651	860,124	118,300	16,690
Local transportation	(2)	(2)	(2)	(2)	(2)	(2)	284	51,153	4,292	36,196	6,678	-
Trucking and warehousing	9,783	689,371	60,363	419,167	75,616	1,016	6,405	1,414,343	97,773	664,587	87,257	7,965
Other transportation	1,309	97,037	7,499	56,307	13,354	1,333	1,091	366,481	7,949	70,746	17,167	7,474
Communication, electric, gas, and sanitary services	516	32,805	3,372	27,308	9,290	-	684	135,790	9,637	88,595	7,198	1,251
Wholesale and retail trade	248,293	17,705,500	278,963	2,920,385	1,563,981	1,724,358	242,533	58,091,179	583,535	6,091,752	2,944,977	4,759,105
Wholesale trade	24,410	1,730,882	30,352	236,099	224,427	120,059	36,589	13,673,160	119,152	1,127,701	539,620	734,812
Motor vehicles and automotive equipment	1,714	115,427	1,676	14,035	15,607	9,616	2,660	610,748	7,112	60,419	39,388	71,660
Groceries and related products	7,011	498,950	6,699	56,949	41,906	8,421	8,996	3,126,375	22,799	190,109	115,611	81,779
Farm products--raw materials	1,325	98,250	1,389	12,041	5,840	9,544	4,473	3,079,006	17,306	208,511	34,912	90,272
Machinery, equipment, and supplies	1,998	147,641	2,880	21,537	24,246	24,342	2,302	623,775	8,139	58,582	58,139	67,837
Lumber and construction materials	(2)	(2)	(2)	(2)	(2)	(2)	1,565	569,213	8,976	72,064	27,922	23,407
Wholesale trade, not elsewhere classified	10,986	780,416	14,625	107,027	112,650	66,878	16,043	5,535,722	53,731	529,302	246,692	394,993
Wholesale trade not allocable	849	56,530	788	4,440	22,460	119	550	128,321	1,089	8,714	16,956	4,864
Retail trade	220,140	15,700,392	242,195	2,609,234	1,309,091	1,563,864	201,192	43,325,534	450,809	4,829,913	2,361,360	3,914,368
Building materials, hardware, and farm equipment	12,977	911,118	16,753	177,992	79,401	264,153	10,948	2,626,589	26,591	283,624	131,917	566,692
Building materials dealers	4,049	285,987	6,918	61,312	23,662	43,722	4,036	787,441	9,517	93,865	48,662	96,887
Hardware stores	6,819	485,887	7,526	89,970	47,460	142,130	2,497	456,673	4,783	60,390	35,753	94,333
Farm equipment dealers	2,109	139,244	2,309	26,710	8,279	78,301	4,415	1,382,475	12,291	129,369	47,502	375,472
General merchandise stores	11,669	799,794	11,961	129,142	67,111	121,668	8,796	1,644,103	31,321	291,852	111,090	212,612
Automatic merchandising machine operators	900	55,650	4,606	30,370	5,661	2,510	1,152	262,774	16,540	123,324	21,112	9,505
Direct selling establishments	1,204	76,267	920	12,401	10,214	513	267	78,472	782	9,036	5,098	1,886
Other general merchandise stores	9,565	667,877	6,435	86,371	51,236	118,645	7,377	1,302,857	13,999	159,492	84,880	201,221

Footnotes at end of table.

BUSINESSES WITH DEPRECIABLE PROPERTY

Table 2.11—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SIZE OF BUSINESS RECEIPTS AND BY SELECTED INDUSTRIES—Continued

Selected industry	Size of business receipts—Continued											
	$50,000 under $100,000						$100,000 or more					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Wholesale and retail trade--Continued												
Retail trade--Continued												
Food stores	45,241	3,175,243	39,068	456,034	219,277	203,832	44,595	10,534,500	102,581	1,214,743	393,585	563,370
Grocery stores	36,086	2,531,911	27,797	354,398	160,451	181,630	38,692	9,580,441	88,720	1,074,926	326,314	540,386
Meat and fish markets	2,956	219,673	2,955	26,233	15,065	1,926	2,610	444,026	4,333	44,608	27,405	6,018
Fruit stores and vegetable markets	928	59,474	820	6,340	5,260	1,942	734	110,112	1,562	15,686	5,162	6,817
Candy, nut, and confectionery stores	1,223	71,660	732	7,782	8,372	3,410	442	76,772	774	9,844	4,434	3,016
Retail bakeries	2,587	194,955	5,419	47,165	20,282	2,301	1,449	208,987	5,468	52,022	20,810	2,790
Dairy products and other food stores	1,461	97,570	1,345	14,116	9,847	12,623	668	114,162	1,724	17,657	9,460	4,343
Automotive dealers	56,932	4,232,702	39,743	409,000	254,376	231,309	69,873	15,301,154	93,572	933,047	675,222	1,061,096
Motor vehicle dealers	2,883	207,401	1,818	19,378	10,942	19,188	11,438	4,866,781	20,307	296,886	122,061	523,056
Tire, battery, and accessory dealers	3,531	260,809	4,014	45,739	24,009	70,539	4,198	755,270	8,134	98,170	50,855	143,900
Gasoline service stations	48,949	3,643,074	31,855	307,063	213,235	117,981	52,014	9,026,250	59,038	485,410	472,449	245,127
Other automotive dealers	1,569	121,418	2,056	36,820	6,190	23,601	2,223	652,853	6,093	52,581	29,857	149,013
Apparel and accessory stores	11,959	845,864	10,705	96,070	91,900	236,900	7,931	1,495,642	15,216	149,900	141,705	288,490
Women's ready-to-wear and accessory stores, and fur shops	4,505	307,508	3,810	29,269	30,723	65,187	2,821	502,183	6,556	52,854	43,692	75,303
Other apparel and accessory stores	7,454	538,356	6,895	66,801	61,177	171,713	5,110	993,459	8,660	97,046	98,013	213,187
Furniture, home furnishings, and equipment	10,069	740,583	13,554	132,185	81,911	110,337	11,567	2,437,820	24,288	272,780	171,510	352,970
Furniture stores	3,881	293,663	6,371	67,520	29,119	56,732	4,304	950,142	10,708	123,028	69,024	151,406
Home furnishings, and equipment stores, except appliances	1,826	128,735	1,589	15,701	16,415	5,480	1,518	335,075	2,648	29,195	28,736	38,960
Household appliances, radio, TV, and music stores	4,362	318,185	5,594	48,964	36,377	48,125	5,745	1,152,603	10,932	120,557	73,750	162,604
Eating and drinking places	36,443	2,461,397	65,382	764,741	254,598	50,732	15,509	2,732,469	70,507	801,361	221,780	72,926
Eating places	22,777	1,574,809	42,463	468,253	147,813	20,197	11,702	2,132,842	59,803	664,975	177,062	43,900
Drinking places	13,666	886,588	22,919	296,488	106,785	30,535	3,807	599,627	10,704	136,386	44,718	29,026
Drug and proprietary stores	7,022	531,871	6,764	89,009	62,938	93,810	10,622	2,064,082	22,077	255,343	205,006	345,971
Liquor stores	6,241	453,622	4,832	49,939	34,457	47,540	7,173	1,413,222	10,625	124,345	88,434	129,641
Antique and secondhand stores	917	65,375	1,086	11,370	7,649	15,079	531	92,469	1,460	13,365	9,360	12,493
Sporting goods stores and bicycle shops	2,303	154,948	3,501	28,635	15,829	40,480	921	172,500	1,622	14,942	14,064	28,348
Jewelry stores	1,915	134,593	1,733	18,925	21,359	42,914	1,395	224,749	2,321	22,524	30,877	68,365
Fuel and ice dealers	991	78,492	2,447	19,918	9,537	2,067	1,415	368,633	16,821	140,521	21,188	10,627
Florists	2,788	187,640	4,837	54,788	21,320	7,921	1,183	162,212	3,060	35,414	19,171	5,135
Retail trade, not elsewhere classified	10,752	778,197	15,890	130,636	78,069	82,046	7,430	1,798,196	26,241	248,403	110,877	170,869
Retail trade not allocable	1,921	148,953	3,939	40,850	9,359	13,076	1,303	257,194	2,506	27,749	15,574	24,763
Wholesale and retail trade not allocable	3,743	274,226	6,416	75,052	30,463	40,435	4,752	1,092,485	13,574	134,138	43,997	109,925
Finance, insurance, and real estate	12,917	881,742	44,948	631,112	230,009	17,717	6,455	1,458,586	52,716	898,964	133,872	31,201
Finance	839	55,583	784	6,193	22,778	1,261	548	140,845	2,888	44,405	10,143	399
Security and commodity brokers, dealers, exchanges, and services	579	37,512	625	4,399	16,426	238	510	133,861	2,653	41,507	7,897	347
Insurance agents, brokers, and service	3,652	246,279	5,481	41,197	97,223	-	2,334	488,910	5,038	37,710	62,514	6
Real estate	8,426	579,880	38,683	583,722	110,008	16,456	3,573	828,831	44,790	816,849	61,215	30,796
Operators, except developers, and lessors of buildings	1,043	71,164	26,241	429,566	18,682	-	297	92,652	23,804	419,300	17,978	1,389
Agents, brokers, and managers	4,742	316,873	8,127	102,246	82,082	9,854	1,393	246,088	6,313	108,960	35,815	2,070
Other real estate	1,066	74,958	1,751	18,514	10,975	6,602	1,460	418,946	13,487	274,864	21,277	27,337
Combinations of real estate, insurance, loans, and law offices	1,575	116,885	2,564	33,396	25,633	-	423	71,145	1,186	13,725	12,101	-
Services	123,678	8,428,772	310,307	3,198,806	3,532,117	79,577	38,323	6,418,738	241,484	2,450,893	1,646,513	125,866
Hotels, rooming houses, camps, and other lodging places	4,703	318,998	40,581	639,976	42,374	2,060	1,596	358,387	30,620	454,070	21,265	7,723
Hotels	901	59,910	5,221	104,697	3,905	1,101	600	169,642	14,360	192,787	2,281	2,086
Tourist courts and motels	3,039	209,283	29,394	424,970	32,756	792	727	134,625	12,791	216,296	13,292	2,309
Trailer parks and camps	388	24,307	2,976	38,810	3,501	110	263	52,997	3,359	43,472	5,735	3,328
Other lodging places	375	25,498	2,990	71,499	2,212	57	(2)	(2)	(2)	(2)	(2)	-
Personal services	13,689	927,431	50,546	513,793	176,550	16,320	4,494	716,816	36,484	424,661	99,389	14,369
Coin-operated laundries and dry cleaning	1,129	71,470	10,026	76,317	10,809	239	(2)	(2)	(2)	(2)	(2)	(2)
Other laundries and dry cleaning plants	3,268	228,042	11,685	113,987	39,972	633	1,991	338,761	17,675	213,263	29,820	877
Photographic studios	965	64,912	2,666	23,168	15,219	2,140	294	59,953	1,704	17,438	7,513	3,458
Beauty shops	3,557	235,367	6,329	58,563	36,106	2,317	627	90,683	2,562	24,095	14,392	841
Barber shops	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)
Funeral service and crematories	3,212	223,859	16,154	200,993	57,510	9,676	1,189	165,332	10,511	134,210	38,636	7,970
Other personal services	1,164	76,340	3,208	36,432	13,092	1,115	183	32,967	1,354	14,245	3,930	1,016
Business services	7,618	539,799	29,216	220,878	109,871	6,877	3,666	765,800	42,104	260,081	87,251	21,455
Advertising	1,161	90,211	6,350	41,965	13,009	1,344	1,102	266,333	2,765	27,004	26,004	584
Services to buildings	1,026	69,214	1,856	11,739	15,171	502	(2)	(2)	(2)	(2)	(2)	(2)
Consulting services	1,172	76,988	1,024	8,633	31,583	132	450	73,549	748	8,987	17,886	1,951
Other business services	4,259	303,386	19,986	158,541	50,108	4,899	1,940	395,854	38,224	221,490	39,692	18,646

Footnotes at end of table.

BUSINESSES WITH DEPRECIABLE PROPERTY

Table 2.11—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SIZE OF BUSINESS RECEIPTS AND BY SELECTED INDUSTRIES—Continued

Selected industry	Size of business receipts—Continued											
	$50,000 under $100,000						$100,000 or more					
	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Cost of depreciable property (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Services--Continued												
Automobile parking, repair, and services	8,806	608,707	20,193	182,305	83,427	29,490	5,526	884,166	38,503	329,982	68,023	42,621
Top and body repair shops	1,423	90,857	1,992	20,711	16,387	591	1,159	176,381	3,477	35,893	21,775	3,126
General repair shops	5,395	372,293	8,271	100,623	47,186	17,364	2,677	427,291	8,186	99,012	25,042	28,590
Tire, paint, and other repair shops	1,370	99,245	2,646	24,013	13,878	11,285	932	156,517	2,954	32,853	14,862	8,071
Other automobile services, except repair	618	46,312	7,284	36,958	5,976	250	758	123,977	23,886	162,224	6,344	2,834
Repair services, except automobile	4,139	271,845	8,045	69,242	43,060	16,509	1,365	194,391	3,924	32,213	22,276	8,900
Radio and TV repair shops	870	57,866	943	6,647	9,153	6,518	(2)	(2)	(2)	(2)	(2)	(2)
Electrical repair shops, except radio and TV	(2)	(2)	(2)	(2)	(2)	(2)	388	54,313	445	4,537	4,267	2,868
Reupholstery and furniture repair	1,105	67,229	1,052	14,213	7,155	2,038	292	34,554	882	7,395	3,028	25
Other repair services, except automobile	1,743	116,730	5,672	44,807	21,026	4,810	455	73,767	1,601	15,232	11,634	3,503
Motion pictures	555	41,165	2,614	42,586	4,871	204	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services, except motion pictures	2,351	162,161	12,495	104,548	23,843	4,189	1,415	284,588	17,161	169,815	32,335	18,942
Theatrical producers, bands, orchestras, and entertainers	(2)	(2)	(2)	(2)	(2)	-	243	59,025	696	4,871	17,458	12
Bowling alleys and billiard and pool parlors	(2)	(2)	(2)	(2)	(2)	(2)	273	51,892	4,082	53,753	3,092	907
Other amusement and recreation services	1,406	97,577	9,866	73,099	10,881	3,957	899	173,671	12,383	111,191	11,785	18,023
Medical and health services	66,534	4,512,883	123,265	1,235,120	2,609,741	2,791	14,614	2,168,612	53,155	591,587	1,047,417	3,459
Offices of physicians and surgeons	42,417	2,912,802	74,480	690,869	1,865,286	291	10,168	1,472,167	30,819	291,466	827,710	762
Offices of dentists and dental surgeons	17,273	1,137,532	32,899	351,876	590,428	76	2,369	332,217	7,562	75,989	148,791	27
Offices of osteopathic physicians	1,281	85,753	2,796	28,375	46,305	26	(2)	(2)	(2)	(2)	(2)	(2)
Offices of chiropractors	132	7,589	239	3,143	4,550	-	-	-	-	-	-	-
Dental laboratories	(2)	(2)	(2)	(2)	(2)	(2)	275	43,410	1,192	11,131	3,290	903
Sanatoria, and convalescent and rest homes	2,155	155,225	7,596	101,838	17,105	227	968	188,126	10,753	183,037	24,595	26
Other medical services	2,823	183,820	4,721	55,567	77,673	1,724	625	104,155	2,087	22,130	27,901	1,727
Legal services	7,548	507,993	9,375	74,106	275,248	-	2,040	328,468	4,866	37,814	141,800	-
Educational services	746	56,309	1,839	15,252	9,499	494	352	53,606	1,531	19,601	8,429	34
Engineering services	1,650	111,992	2,950	21,819	29,874	421	1,073	236,835	4,556	36,381	36,443	2,134
Architectural services	1,323	100,535	2,290	19,222	27,899	143	881	186,451	2,475	23,725	41,468	1
Accounting, auditing, and bookkeeping services	3,025	202,397	5,073	40,121	67,719	-	382	54,174	1,554	13,161	16,276	1
Other services	991	66,557	1,825	19,838	28,141	79	731	138,747	3,052	25,148	22,395	6,038
Nature of business not allocable	588	45,955	737	6,554	6,780	1,210	221	47,001	1,441	30,512	3,876	1,144

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Receipts not reported are included in the business receipts size class "Under $10,000."
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALL INDUSTRIES								
Total	8,479,544	9,126,082	211,372,116	74,781,401	30,407,572	44,373,829	48,238,408	10,719,769
Taxable returns, total	6,355,148	6,834,139	172,171,732	71,559,401	29,864,989	41,694,412	47,745,848	10,719,769
$600 under $2,000	209,029	215,812	1,387,230	316,629	182,262	134,367	84,770	11,832
$2,000 under $5,000	1,282,222	1,376,840	16,620,772	4,738,524	2,135,047	2,603,477	1,877,617	264,661
$5,000 under $10,000	2,571,546	2,744,556	45,991,313	18,934,105	6,525,388	12,408,717	10,249,441	1,578,954
$10,000 under $20,000	1,637,524	1,767,288	52,556,165	22,056,113	8,668,210	13,387,903	15,054,661	2,674,119
$20,000 under $50,000	549,714	609,089	41,678,345	16,063,090	8,858,826	7,204,264	12,692,347	3,029,410
$50,000 under $100,000	86,321	97,974	10,480,868	5,660,606	2,882,242	2,778,364	4,719,179	1,658,198
$100,000 under $500,000	17,938	21,432	3,202,139	2,867,234	625,278	2,241,956	2,324,015	1,093,520
$500,000 or more	854	1,148	254,900	923,100	[1]12,264	935,364	743,818	409,075
Nontaxable returns	2,124,396	2,291,947	39,200,380	3,222,000	542,572	2,679,428	492,560	-
AGRICULTURE, FORESTRY, AND FISHERIES								
Total	3,171,583	3,195,602	35,271,425	21,614,426	3,770,215	17,844,211	13,241,211	2,770,450
Taxable returns, total	2,096,006	2,113,172	22,979,862	19,842,225	3,612,671	16,229,554	12,895,518	2,770,450
$600 under $2,000	91,942	92,341	341,807	140,176	59,214	80,962	36,167	4,973
$2,000 under $5,000	533,402	535,397	3,600,999	1,959,483	520,801	1,438,682	786,719	106,125
$5,000 under $10,000	921,398	927,183	7,991,176	6,694,504	1,273,161	5,421,343	3,746,424	550,535
$10,000 under $20,000	426,379	431,835	6,698,665	5,594,719	1,263,251	4,331,468	3,930,632	667,883
$20,000 under $50,000	99,612	102,127	3,278,257	2,881,014	537,660	2,343,354	2,315,513	540,639
$50,000 under $100,000	17,223	17,873	743,411	1,144,666	32,836	1,111,830	950,054	333,855
$100,000 under $500,000	5,627	5,944	299,499	962,232	[1]54,938	1,017,170	764,437	364,055
$500,000 or more	423	472	26,048	465,431	[1]19,314	484,745	365,572	202,385
Nontaxable returns	1,075,577	1,082,430	12,291,562	1,772,201	157,541	1,614,660	345,693	-
Field Crop Farms								
Total	1,110,878	1,113,285	10,596,128	7,597,904	1,953,330	5,644,574	4,719,240	936,951
Taxable returns, total	740,219	741,822	7,165,196	6,938,268	1,722,948	5,215,320	4,593,367	936,951
$600 under $2,000	30,919	30,919	97,779	48,450	22,840	25,610	11,640	1,574
$2,000 under $5,000	187,370	187,569	1,066,974	687,298	226,363	460,935	280,823	38,094
$5,000 under $10,000	316,453	317,251	2,324,570	2,308,246	508,078	1,800,168	1,321,397	194,516
$10,000 under $20,000	159,845	160,215	2,230,471	2,110,083	596,862	1,513,221	1,509,296	255,209
$20,000 under $50,000	38,638	38,803	1,167,643	1,109,560	318,780	790,780	905,993	210,984
$50,000 under $100,000	5,573	5,623	223,357	364,765	51,418	313,347	308,956	108,776
$100,000 under $500,000	1,334	1,354	51,262	219,921	1,566	218,355	182,982	87,482
$500,000 or more	87	88	3,140	89,945	[1]2,959	92,904	72,280	40,316
Nontaxable returns	370,659	371,463	3,430,932	659,636	230,382	429,254	125,873	-
Fruit, Tree Nut, and Vegetable Farms								
Total	143,592	143,919	1,766,846	1,416,426	129,488	1,286,938	964,092	238,601
Taxable returns, total	104,774	104,898	1,351,309	1,377,461	183,435	1,194,026	954,405	238,601
$600 under $2,000	2,792	2,792	8,925	4,250	1,735	2,515	813	116
$2,000 under $5,000	22,874	22,874	145,545	81,920	21,540	60,380	33,073	4,270
$5,000 under $10,000	37,302	37,302	311,421	276,338	37,616	238,722	151,875	22,917
$10,000 under $20,000	27,888	27,922	376,224	377,051	57,088	319,963	263,159	46,372
$20,000 under $50,000	11,009	11,066	348,535	318,082	59,178	258,904	249,796	56,933
$50,000 under $100,000	2,170	2,195	103,062	146,124	6,109	140,015	119,249	41,423
$100,000 under $500,000	689	697	54,063	113,689	520	113,169	88,408	41,299
$500,000 or more	50	50	3,534	60,007	[1]351	60,358	48,032	25,271
Nontaxable returns	38,818	39,021	415,537	38,965	[1]53,947	92,912	9,687	-
Livestock Farms								
Total	1,529,868	1,530,688	19,745,240	8,959,897	1,390,656	7,569,241	5,213,100	1,038,800
Taxable returns, total	946,667	947,355	12,056,709	8,018,729	1,360,713	6,658,016	5,026,069	1,038,800
$600 under $2,000	47,664	47,664	207,578	71,033	29,439	41,594	18,756	2,589
$2,000 under $5,000	265,316	265,316	2,161,334	978,149	226,800	751,349	388,260	51,547
$5,000 under $10,000	439,839	440,039	4,845,090	3,169,429	655,115	2,514,314	1,770,133	254,769
$10,000 under $20,000	158,397	158,665	3,196,749	2,043,066	470,318	1,572,748	1,434,248	237,324
$20,000 under $50,000	27,698	27,861	1,206,585	800,814	63,216	737,598	652,383	152,231
$50,000 under $100,000	5,388	5,408	287,606	361,765	[1]31,497	393,262	299,984	105,883
$100,000 under $500,000	2,176	2,209	137,023	390,240	[1]41,592	431,832	303,732	145,843
$500,000 or more	189	193	14,744	204,233	[1]11,086	215,319	158,573	88,614
Nontaxable returns	583,201	583,333	7,688,531	941,168	29,943	911,225	187,031	-
Animal Specialities Farms								
Total	50,982	51,287	238,135	579,117	[1]72,976	652,093	371,535	96,288
Taxable returns, total	43,325	43,624	163,214	560,264	[1]50,587	610,851	370,339	96,288
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	5,785	5,984	32,807	21,819	[1]407	22,226	7,819	1,132
$5,000 under $10,000	19,549	19,549	37,439	149,533	[1]15,051	164,584	83,790	13,203
$10,000 under $20,000	13,312	13,379	47,803	175,007	[1]6,459	181,466	116,180	20,520
$20,000 under $50,000	2,713	2,738	24,764	83,841	[1]13,212	97,053	60,806	14,631
$50,000 under $100,000	658	663	6,889	43,999	[1]5,681	49,680	35,885	12,734
$100,000 under $500,000	286	289	10,464	49,409	[1]7,824	57,233	38,195	18,185
$500,000 or more	25	25	2,068	35,081	[1]2,101	37,182	27,157	15,811
Nontaxable returns	7,657	7,663	74,921	18,853	[1]22,389	41,242	1,196	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued								
Other Farms								
Total	190,602	190,886	789,416	1,995,893	[1]42,784	2,038,677	1,339,176	340,822
Taxable returns, total	147,000	147,275	584,923	1,917,480	[1]5,976	1,923,456	1,325,453	340,822
$600 under $2,000	5,181	5,181	8,281	8,118	981	7,137	2,303	327
$2,000 under $5,000	25,926	25,926	58,419	99,281	3,651	95,630	40,717	5,756
$5,000 under $10,000	58,358	58,557	103,669	426,940	[1]24,097	451,037	237,219	36,737
$10,000 under $20,000	40,275	40,275	197,813	538,539	11,815	526,724	373,445	66,920
$20,000 under $50,000	13,218	13,243	146,911	395,183	12,487	382,696	312,956	75,530
$50,000 under $100,000	2,948	2,974	49,788	194,790	[1]3,407	198,197	158,345	55,326
$100,000 under $500,000	1,019	1,038	18,902	171,482	[1]5,420	176,902	135,590	64,109
$500,000 or more	75	81	1,140	83,147	[1]1,986	85,133	64,878	36,117
Nontaxable returns	43,602	43,611	204,493	78,413	[1]36,808	115,221	13,723	-
Miscellaneous Agricultural Services								
Total	22,800	22,801	412,644	138,532	41,878	96,654	89,372	17,989
Taxable returns, total	14,643	14,644	274,327	136,483	44,084	92,399	87,050	17,989
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$2,000 under $5,000	4,388	4,388	26,703	14,148	6,240	7,908	6,169	845
$5,000 under $10,000	6,184	6,184	58,554	44,529	12,638	31,891	23,023	3,318
$10,000 under $20,000	2,777	2,777	73,735	36,282	10,907	25,375	23,690	3,877
$20,000 under $50,000	951	951	89,407	27,826	10,906	16,920	22,660	5,326
$50,000 under $100,000	110	110	17,610	6,844	2,968	3,876	6,095	2,066
$100,000 under $500,000	33	34	7,594	5,775	130	5,645	4,848	2,220
$500,000 or more	1	1	13	751	[1]33	784	558	336
Nontaxable returns	8,157	8,157	138,317	2,049	[1]2,206	4,255	2,322	-
Offices of Veterinarians and Animal Hospitals								
Total	13,637	13,642	372,796	209,348	140,244	69,104	148,056	33,752
Taxable returns, total	12,368	12,373	368,332	207,046	140,585	66,461	148,056	33,752
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	2,627	2,627	18,496	21,354	4,613	16,741	11,597	1,983
$10,000 under $20,000	5,020	5,020	132,665	69,360	48,667	20,693	46,057	8,316
$20,000 under $50,000	3,248	3,248	182,925	89,509	73,208	16,301	70,033	15,962
$50,000 under $100,000	242	247	24,055	15,190	10,010	5,180	12,817	4,416
$100,000 under $500,000	33	33	3,048	5,177	1,105	4,072	4,468	2,145
$500,000 or more	1	1	2	1,782	[1]9	1,791	1,386	685
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	-	-
Other Animal Husbandry Services								
Total	23,277	23,310	420,308	274,797	[1]1,192	275,989	184,653	50,222
Taxable returns, total	18,984	19,017	312,285	271,698	10,368	261,330	184,155	50,222
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,992	2,992	8,754	9,495	1,530	7,965	3,661	549
$5,000 under $10,000	6,583	6,583	29,553	48,447	9,023	39,424	25,632	4,037
$10,000 under $20,000	6,392	6,392	207,973	85,227	7,244	77,983	57,503	10,337
$20,000 under $50,000	1,874	1,903	35,757	52,952	[1]2,247	55,199	39,190	9,206
$50,000 under $100,000	341	341	12,160	24,114	[1]1,794	25,908	19,309	6,822
$100,000 under $500,000	185	189	11,008	32,597	[1]3,255	35,852	24,383	11,634
$500,000 or more	19	19	834	17,927	[1]488	18,415	14,076	7,590
Nontaxable returns	4,293	4,293	108,023	3,099	[1]11,560	14,659	498	-
Horticultural Services								
Total	57,533	57,533	563,887	406,516	156,586	249,930	213,022	37,338
Taxable returns, total	45,365	45,365	433,144	374,800	136,969	237,831	211,642	37,338
$600 under $2,000	2,194	2,194	7,919	3,099	1,516	1,583	876	124
$2,000 under $5,000	8,378	8,378	43,160	31,938	14,809	17,129	13,493	1,982
$5,000 under $10,000	23,932	23,932	174,986	177,040	61,694	115,346	86,148	13,182
$10,000 under $20,000	9,796	9,796	142,340	125,312	42,755	82,557	82,683	14,472
$20,000 under $50,000	946	946	50,270	26,422	12,542	13,880	20,771	4,722
$50,000 under $100,000	100	100	11,747	6,514	3,323	3,191	5,408	1,826
$100,000 under $500,000	17	17	2,234	2,656	438	2,218	2,073	978
$500,000 or more	2	2	488	1,819	[1]108	1,927	190	52
Nontaxable returns	12,168	12,168	130,743	31,716	19,617	12,099	1,380	-
Forestry								
Total	11,796	11,797	71,418	116,954	16,850	100,104	73,899	21,159
Taxable returns, total	9,308	9,309	57,610	114,197	14,473	99,724	73,899	21,159
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,593	2,593	19,572	9,504	6,890	2,614	2,885	430
$5,000 under $10,000	3,391	3,391	12,056	23,378	3,013	20,365	11,574	1,691
$10,000 under $20,000	2,244	2,244	21,188	29,664	4,961	24,703	20,430	3,758
$20,000 under $50,000	665	665	738	18,638	[1]479	19,117	13,584	3,155
$50,000 under $100,000	146	146	3,752	10,547	1,011	9,536	8,367	3,064
$100,000 under $500,000	61	62	212	11,663	[1]725	12,388	8,986	4,385
$500,000 or more	9	9	33	10,441	[1]119	10,560	7,891	4,650
Nontaxable returns	2,488	2,488	13,808	2,757	2,377	380	-	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued								
Fisheries								
Total	34,299	34,325	282,517	211,034	61,885	149,149	124,990	20,721
Taxable returns, total	25,902	25,928	206,507	197,146	55,584	141,562	118,391	20,721
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	7,780	7,780	30,076	26,683	10,483	16,200	10,250	1,524
$5,000 under $10,000	10,971	10,971	70,424	77,441	20,484	56,957	41,080	6,297
$10,000 under $20,000	5,016	5,016	71,664	66,310	19,144	47,166	46,599	8,003
$20,000 under $50,000	677	703	24,721	17,618	3,284	14,334	14,083	2,503
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	15	15	3,621	2,363	227	2,136	1,917	737
$500,000 or more	2	2	7	1,176	[1]72	1,248	981	563
Nontaxable returns	8,397	8,397	76,010	13,888	6,301	7,587	6,599	-
MINING								
Total	44,897	45,677	1,323,164	1,182,792	[1]56,996	1,239,788	943,373	345,822
Taxable returns, total	33,262	33,973	792,594	1,205,255	17,604	1,187,651	916,817	345,822
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,790	3,790	22,913	15,126	7,526	7,600	6,590	946
$5,000 under $10,000	7,181	7,381	85,565	56,785	9,451	47,334	34,518	5,045
$10,000 under $20,000	9,197	9,432	179,242	125,995	18,961	107,034	82,838	14,543
$20,000 under $50,000	6,931	7,039	139,545	220,950	12,415	208,535	173,631	42,857
$50,000 under $100,000	3,438	3,523	159,250	239,539	[1]8,412	247,951	194,568	69,350
$100,000 under $500,000	1,970	2,043	157,392	358,526	[1]13,341	371,867	279,117	133,600
$500,000 or more	157	167	46,842	187,541	[1]9,023	196,564	145,378	79,456
Nontaxable returns	11,635	11,703	530,569	[1]22,463	[1]74,602	52,139	26,556	-
Crude Petroleum and Natural Gas								
Total	39,048	39,821	1,136,917	1,133,678	[1]69,941	1,203,619	907,296	336,852
Taxable returns, total	29,974	30,680	688,371	1,156,786	4,894	1,151,892	881,655	336,852
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,992	2,992	20,497	12,053	6,049	6,004	5,213	734
$5,000 under $10,000	6,383	6,583	83,589	51,365	9,559	41,806	31,427	4,556
$10,000 under $20,000	8,225	8,460	149,256	112,981	15,440	97,541	73,803	13,059
$20,000 under $50,000	6,581	6,689	118,133	210,690	9,622	201,068	165,381	41,042
$50,000 under $100,000	3,298	3,383	122,975	229,756	[1]12,286	242,042	186,233	66,775
$100,000 under $500,000	1,940	2,009	146,563	352,527	[1]14,263	366,790	274,053	131,206
$500,000 or more	156	165	46,486	186,804	[1]9,071	195,875	145,370	79,455
Nontaxable returns	9,074	9,141	448,546	[1]23,108	[1]74,835	51,727	25,641	-
CONTRACT CONSTRUCTION								
Total	678,355	680,460	18,334,278	4,874,217	2,750,893	2,123,324	2,821,849	527,713
Taxable returns, total	520,578	521,679	15,411,361	4,606,523	2,616,709	1,989,814	2,796,115	527,713
$600 under $2,000	16,357	16,357	70,696	24,882	17,545	7,337	6,840	973
$2,000 under $5,000	116,097	116,296	1,178,620	438,465	268,281	170,184	162,270	23,364
$5,000 under $10,000	248,224	248,423	4,384,400	1,798,157	891,547	906,610	921,409	144,018
$10,000 under $20,000	114,276	114,812	5,127,299	1,503,174	844,416	658,758	1,008,240	177,019
$20,000 under $50,000	22,951	23,091	3,386,285	638,768	452,035	186,733	518,654	117,095
$50,000 under $100,000	2,322	2,347	946,646	148,817	112,379	36,438	130,653	42,763
$100,000 under $500,000	348	350	305,838	52,222	29,749	22,473	46,065	21,342
$500,000 or more	3	3	11,577	2,038	757	1,281	1,984	1,139
Nontaxable returns	157,777	158,781	2,922,916	267,694	134,183	133,511	25,734	-
Building Construction								
Total	108,954	108,983	6,466,937	972,651	555,081	417,570	625,124	128,848
Taxable returns, total	84,549	84,578	5,489,992	961,922	569,294	392,628	622,931	128,848
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	12,567	12,567	383,449	48,710	29,463	19,247	16,225	2,338
$5,000 under $10,000	37,169	37,169	1,212,030	271,299	144,583	126,716	131,787	20,548
$10,000 under $20,000	24,390	24,390	1,930,027	333,163	196,761	136,402	222,338	39,279
$20,000 under $50,000	8,173	8,202	1,385,155	228,813	149,132	79,681	184,447	42,309
$50,000 under $100,000	936	936	440,778	60,029	39,942	20,087	51,921	16,951
$100,000 under $500,000	116	116	123,095	17,433	8,778	8,655	15,113	6,997
$500,000 or more	1	1	76	738	19	719	707	370
Nontaxable returns	24,405	24,405	976,945	10,729	[1]14,213	24,942	2,193	-
Heavy Construction, Except Buildings								
Total	6,655	6,655	433,660	67,584	41,038	26,546	53,351	13,037
Taxable returns, total	5,174	5,174	378,285	71,430	43,761	27,669	52,693	13,037
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	2,394	2,394	73,768	17,702	10,231	7,471	10,000	1,499
$10,000 under $20,000	1,506	1,506	105,080	19,726	15,183	4,543	14,592	2,282
$20,000 under $50,000	493	493	87,204	14,201	7,985	6,216	12,203	2,960
$50,000 under $100,000	141	141	37,774	9,463	5,330	4,133	8,161	2,619
$100,000 under $500,000	41	41	50,479	7,076	3,617	3,459	6,406	3,148
$500,000 or more	1	1	2,775	744	171	573	738	445
Nontaxable returns	1,481	1,481	55,375	[1]3,846	[1]2,723	[1]1,123	658	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CONTRACT CONSTRUCTION—Continued								
General Contractors not Allocable								
Total	10,084	10,084	575,255	94,732	70,106	24,626	59,575	11,425
Taxable returns, total	6,223	6,223	417,315	78,923	58,453	20,470	53,507	11,425
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	2,992	2,992	41,855	20,499	10,128	10,371	8,587	1,242
$10,000 under $20,000	1,843	1,843	96,907	25,406	18,587	6,819	17,581	2,853
$20,000 under $50,000	633	633	79,572	17,281	10,937	6,344	14,272	2,707
$50,000 under $100,000	130	130	147,546	9,168	15,041	[1]5,873	7,973	2,470
$100,000 under $500,000	26	26	35,007	4,018	2,430	1,588	3,710	1,707
$500,000 or more	1	1	8,726	556	568	[1]12	539	324
Nontaxable returns	3,861	3,861	157,940	15,809	11,653	4,156	6,068	-
Plumbing, Heating, and Air Conditioning								
Total	60,342	60,342	2,097,960	495,850	314,197	181,653	307,543	59,374
Taxable returns, total	47,403	47,403	1,801,257	480,731	309,570	171,161	306,727	59,374
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	6,383	6,383	68,200	24,957	13,784	11,173	8,812	1,268
$5,000 under $10,000	24,404	24,404	563,102	175,814	109,172	66,642	90,135	13,893
$10,000 under $20,000	12,587	12,587	596,697	166,974	100,387	66,587	113,896	20,333
$20,000 under $50,000	3,393	3,393	468,171	94,057	71,212	22,845	77,357	17,715
$50,000 under $100,000	206	206	79,191	13,627	10,617	3,010	12,346	4,323
$100,000 under $500,000	31	31	24,978	4,644	3,839	805	4,022	1,819
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	12,939	12,939	296,703	15,119	4,627	10,492	816	-
Painting, Paperhanging, and Decorating								
Total	106,821	107,021	1,166,124	631,186	346,653	284,533	329,983	57,275
Taxable returns, total	83,224	83,224	1,051,530	587,291	314,135	273,156	329,606	57,275
$600 under $2,000	4,987	4,987	16,674	7,347	6,510	837	2,058	293
$2,000 under $5,000	23,340	23,340	127,390	90,563	57,868	32,695	35,687	5,255
$5,000 under $10,000	41,142	41,142	458,641	289,559	137,639	151,920	152,682	24,195
$10,000 under $20,000	12,467	12,467	351,966	159,724	88,251	71,473	106,777	19,106
$20,000 under $50,000	1,172	1,172	79,022	31,606	20,000	11,606	25,047	5,695
$50,000 under $100,000	95	95	14,531	5,535	3,139	2,396	4,871	1,579
$100,000 under $500,000	21	21	3,306	2,957	728	2,229	2,484	1,152
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	23,597	23,797	114,594	43,895	32,518	11,377	377	-
Electrical Work								
Total	45,703	45,703	1,510,730	393,625	225,337	168,288	246,420	47,528
Taxable returns, total	39,349	39,349	1,218,078	383,160	217,629	165,531	246,420	47,528
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$2,000 under $5,000	7,979	7,979	87,223	28,555	14,470	14,085	12,303	1,787
$5,000 under $10,000	17,222	17,222	337,887	128,005	56,066	71,939	68,861	10,835
$10,000 under $20,000	11,380	11,380	422,577	152,107	85,604	66,503	103,227	18,578
$20,000 under $50,000	2,125	2,125	270,579	56,185	46,575	9,610	45,763	10,319
$50,000 under $100,000	216	216	75,178	13,803	10,998	2,805	12,381	4,300
$100,000 under $500,000	28	28	23,509	3,921	3,332	589	3,656	1,676
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	6,354	6,354	292,652	10,465	7,708	2,757	-	-
Masonry, Stonework, and Plastering								
Total	45,819	45,819	1,144,027	317,233	194,450	122,783	167,114	30,180
Taxable returns, total	33,457	33,457	932,669	289,545	176,325	113,220	166,479	30,180
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	8,378	8,378	79,173	33,946	21,799	12,147	12,096	1,711
$5,000 under $10,000	15,593	15,593	314,969	118,037	60,920	57,117	58,074	9,175
$10,000 under $20,000	7,328	7,328	292,646	94,743	58,241	36,502	61,555	10,667
$20,000 under $50,000	1,272	1,272	213,516	35,211	29,619	5,592	28,738	6,487
$50,000 under $100,000	75	75	20,580	4,392	3,491	901	3,870	1,201
$100,000 under $500,000	13	13	8,980	1,972	1,395	577	1,875	901
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	12,362	12,362	211,358	27,688	18,125	9,563	635	-
Carpentering and Flooring								
Total	154,773	155,040	1,503,852	848,446	431,051	417,395	409,373	67,765
Taxable returns, total	113,759	114,026	1,304,516	763,876	377,716	386,160	407,735	67,765
$600 under $2,000	4,787	4,787	12,945	7,733	4,499	3,234	1,759	249
$2,000 under $5,000	36,105	36,105	202,605	130,167	80,908	49,259	45,887	6,694
$5,000 under $10,000	55,654	55,854	596,897	394,781	180,619	214,162	205,833	32,171
$10,000 under $20,000	16,411	16,478	396,508	207,009	96,315	110,694	135,217	23,771
$20,000 under $50,000	745	745	83,741	20,099	12,782	7,317	15,506	3,592
$50,000 under $100,000	51	51	8,844	3,141	2,101	1,040	2,722	892
$100,000 under $500,000	6	6	2,976	946	492	454	811	396
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	41,014	41,014	199,336	84,570	53,335	31,235	1,638	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CONTRACT CONSTRUCTION—Continued								
Roofing and Sheet Metal Work								
Total	22,891	22,891	639,064	176,226	111,180	65,046	104,832	19,507
Taxable returns, total	19,069	19,069	581,865	169,538	106,668	62,870	104,733	19,507
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,990	3,990	41,638	14,924	10,202	4,722	6,303	962
$5,000 under $10,000	9,176	9,176	167,743	66,692	35,084	31,608	34,987	5,457
$10,000 under $20,000	4,385	4,385	216,734	57,555	36,991	20,564	38,684	6,922
$20,000 under $50,000	846	846	125,951	24,513	19,288	5,225	20,054	4,556
$50,000 under $100,000	65	65	20,006	3,783	3,385	398	3,379	1,139
$100,000 under $500,000	9	9	5,023	1,004	860	144	935	414
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,822	3,822	57,199	6,688	4,512	2,176	99	-
Contractors not Allocable								
Total	27,987	27,987	517,455	174,600	80,774	93,826	98,628	17,503
Taxable returns, total	19,577	19,577	434,557	166,590	79,529	87,061	97,458	17,503
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	4,388	4,388	25,448	16,282	7,944	8,338	5,177	723
$5,000 under $10,000	9,769	9,769	144,045	69,834	32,988	36,846	34,306	5,302
$10,000 under $20,000	4,179	4,179	157,444	54,499	24,437	30,062	37,662	6,596
$20,000 under $50,000	784	784	92,234	20,418	11,919	8,499	16,007	3,300
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	14	14	5,757	1,969	403	1,566	1,534	612
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	8,410	8,410	82,898	8,010	1,245	6,765	1,170	-
MANUFACTURING								
Total	169,081	169,505	6,472,710	1,676,536	748,121	928,415	1,136,897	251,441
Taxable returns, total	130,273	130,630	5,290,455	1,630,352	745,702	884,650	1,123,257	251,441
$600 under $2,000	3,191	3,191	25,270	5,094	2,943	2,151	1,169	164
$2,000 under $5,000	21,145	21,145	262,382	79,276	37,614	41,662	29,542	4,187
$5,000 under $10,000	47,476	47,476	925,141	356,214	120,079	236,135	187,005	29,325
$10,000 under $20,000	41,686	41,854	1,383,550	566,911	234,686	332,225	389,582	68,747
$20,000 under $50,000	14,337	14,503	1,792,027	411,992	239,773	172,219	334,084	77,668
$50,000 under $100,000	1,964	1,974	617,453	127,731	76,586	51,145	110,366	37,387
$100,000 under $500,000	463	476	264,235	72,413	31,668	40,745	62,649	28,996
$500,000 or more	11	11	20,397	10,721	2,353	8,368	8,860	4,967
Nontaxable returns	38,808	38,875	1,182,253	46,184	2,417	43,767	13,640	-
Food and Kindred Products								
Total	7,563	7,632	1,044,345	86,578	55,817	30,761	67,474	16,226
Taxable returns, total	6,026	6,028	850,041	87,624	55,849	31,775	65,958	16,226
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	2,793	2,793	110,703	19,756	11,597	8,159	10,641	1,579
$10,000 under $20,000	1,575	1,575	213,079	21,670	16,021	5,649	16,139	2,815
$20,000 under $50,000	896	896	412,211	28,299	17,937	10,362	24,128	5,949
$50,000 under $100,000	130	130	66,714	8,346	6,440	1,906	7,451	2,601
$100,000 under $500,000	33	35	37,204	4,267	2,148	2,119	3,653	1,625
$500,000 or more	1	1	38	2,907	[1]14	2,921	2,808	1,489
Nontaxable returns	1,537	1,604	194,304	[1]1,046	[1]32	[1]1,014	1,516	-
Lumber and Wood Products, Except Furniture								
Total	45,497	45,532	1,471,491	255,236	116,593	138,643	145,743	28,074
Taxable returns, total	26,275	26,310	910,200	227,235	104,720	122,515	139,361	28,074
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	6,782	6,782	117,382	24,832	14,986	9,846	7,816	1,070
$5,000 under $10,000	12,168	12,168	274,787	86,922	29,238	57,684	45,826	7,117
$10,000 under $20,000	4,149	4,149	147,849	54,617	23,593	31,024	36,833	6,208
$20,000 under $50,000	1,363	1,392	257,884	38,266	25,809	12,457	31,347	6,819
$50,000 under $100,000	176	181	67,725	11,535	7,157	4,378	10,108	3,333
$100,000 under $500,000	40	41	29,736	7,237	1,769	5,468	6,193	2,974
$500,000 or more	2	2	5,179	1,409	[1]18	1,427	913	507
Nontaxable returns	19,222	19,222	561,291	28,001	11,873	16,128	6,382	-
Printing, Publishing, and Allied Industries								
Total	24,074	24,143	613,553	287,676	115,419	172,257	198,559	43,036
Taxable returns, total	20,805	20,874	564,445	282,467	114,664	167,803	196,542	43,036
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	2,793	2,793	29,376	9,961	5,205	4,756	4,440	640
$5,000 under $10,000	6,782	6,782	83,165	54,168	16,516	37,652	30,612	4,785
$10,000 under $20,000	8,174	8,242	221,871	110,495	46,057	64,438	75,031	13,272
$20,000 under $50,000	2,678	2,678	168,669	76,021	34,942	41,079	60,310	14,080
$50,000 under $100,000	306	306	44,867	19,359	8,786	10,573	16,077	5,381
$100,000 under $500,000	70	71	15,055	11,361	2,562	8,799	9,122	4,273
$500,000 or more	2	2	1,442	1,102	596	506	950	605
Nontaxable returns	3,269	3,269	49,108	5,209	755	4,454	2,017	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MANUFACTURING—Continued								
Stone, Clay, and Glass Products								
Total	8,427	8,430	273,802	89,881	26,930	62,951	59,805	12,637
Taxable returns, total	6,592	6,595	197,717	86,692	24,905	61,787	59,005	12,637
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	2,793	2,793	31,625	22,147	3,295	18,852	11,730	1,860
$10,000 under $20,000	2,276	2,276	62,478	31,204	10,264	20,940	21,990	4,011
$20,000 under $50,000	834	834	53,871	22,681	8,128	14,553	17,079	3,701
$50,000 under $100,000	70	70	18,849	4,987	2,217	2,770	4,311	1,550
$100,000 under $500,000	21	24	20,873	3,507	1,122	2,385	2,943	1,384
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	1,835	1,835	76,085	3,189	2,025	1,164	800	-
Primary Metal Industries								
Total	1,844	1,844	259,244	33,135	17,658	15,477	26,469	6,588
Taxable returns, total	1,810	1,810	254,427	34,017	18,639	15,378	26,469	6,588
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $20,000	595	595	24,331	8,881	6,456	2,425	6,163	1,158
$20,000 under $50,000	547	547	77,909	15,644	7,072	8,572	13,241	3,044
$50,000 under $100,000	60	60	110,204	4,175	1,741	2,434	3,656	1,357
$100,000 under $500,000	10	10	8,374	1,645	944	701	1,487	672
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	-	-
Fabricated Metal Products								
Total	10,552	10,581	331,706	121,591	56,592	64,999	89,302	20,515
Taxable returns, total	9,470	9,499	310,649	124,253	62,667	61,586	88,885	20,515
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	3,391	3,391	44,429	25,877	9,034	16,843	13,487	2,061
$10,000 under $20,000	3,055	3,055	64,312	43,537	14,943	28,594	30,997	5,649
$20,000 under $50,000	1,005	1,034	107,730	30,159	21,399	8,760	25,744	6,279
$50,000 under $100,000	173	173	34,959	10,461	7,565	2,896	9,406	3,152
$100,000 under $500,000	51	51	30,168	7,189	4,748	2,441	6,488	2,958
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	1,082	1,082	21,057	[1]2,662	[1]6,075	3,413	417	-
Machinery, Except Electric								
Total	19,533	19,600	782,092	266,993	154,282	112,711	192,880	45,336
Taxable returns, total	16,745	16,812	720,356	261,743	154,849	106,894	191,873	45,336
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	4,987	4,987	77,658	37,477	15,124	22,353	19,731	3,184
$10,000 under $20,000	6,537	6,603	220,272	92,872	44,169	48,703	64,661	11,165
$20,000 under $50,000	2,712	2,712	258,607	79,518	59,950	19,568	66,037	15,459
$50,000 under $100,000	422	422	94,209	26,901	20,505	6,396	23,674	7,678
$100,000 under $500,000	89	90	41,450	13,555	8,864	4,691	12,332	5,744
$500,000 or more	4	4	13,735	3,713	1,858	1,855	3,009	1,759
Nontaxable returns	2,788	2,788	61,736	5,250	[1]567	5,817	1,007	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES								
Total	276,830	277,807	5,538,856	1,960,584	812,199	1,148,385	1,150,588	212,936
Taxable returns, total	197,581	198,358	4,134,273	1,798,870	744,617	1,054,253	1,115,227	212,936
$600 under $2,000	6,582	6,582	32,380	10,318	7,082	3,236	2,643	380
$2,000 under $5,000	44,483	44,683	526,765	166,601	69,082	97,519	66,364	9,475
$5,000 under $10,000	90,025	90,225	1,253,414	655,209	258,515	396,694	339,196	50,945
$10,000 under $20,000	46,921	47,222	1,256,974	616,638	255,847	360,791	419,874	71,504
$20,000 under $50,000	8,410	8,468	848,775	233,659	127,802	105,857	189,747	40,898
$50,000 under $100,000	919	934	164,214	59,403	22,487	36,916	51,235	17,319
$100,000 under $500,000	223	226	49,753	38,412	4,815	33,597	31,115	14,451
$500,000 or more	18	18	1,998	18,630	[1]1,013	19,643	15,053	7,964
Nontaxable returns	79,249	79,450	1,404,583	161,714	67,581	94,133	35,361	-
Taxicabs								
Total	31,559	31,559	196,727	183,472	62,773	120,699	95,009	16,290
Taxable returns, total	24,572	24,572	163,519	167,543	53,392	114,151	95,009	16,290
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	7,381	7,381	47,511	26,804	16,593	10,211	11,679	1,742
$5,000 under $10,000	11,969	11,969	74,502	84,162	26,837	57,325	45,278	7,239
$10,000 under $20,000	3,878	3,878	23,877	49,756	7,211	42,545	33,110	5,984
$20,000 under $50,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	1	1	569	106	103	3	98	42
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	6,987	6,987	33,208	15,929	9,381	6,548	-	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued								
Other Local Transportation								
Total	21,720	21,754	204,782	145,643	54,742	90,901	76,847	12,127
Taxable returns, total	15,401	15,435	168,499	127,892	45,379	82,513	73,890	12,127
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	4,388	4,388	17,308	14,409	6,693	7,716	4,828	672
$5,000 under $10,000	6,777	6,777	44,186	52,946	14,594	38,352	25,331	3,561
$10,000 under $20,000	3,249	3,283	59,608	42,795	15,028	27,767	29,289	4,707
$20,000 under $50,000	557	557	37,560	14,983	7,892	7,091	12,415	2,511
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	2	2	746	347	234	113	325	163
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	6,319	6,319	36,283	17,751	9,363	8,388	2,957	-
Trucking, Local and Long Distance								
Total	183,260	183,399	3,921,708	1,202,160	548,412	653,748	697,126	116,672
Taxable returns, total	128,342	128,481	2,828,916	1,101,169	514,400	586,769	672,422	116,672
$600 under $2,000	4,189	4,189	24,460	6,342	4,799	1,543	1,498	213
$2,000 under $5,000	28,924	28,924	377,176	111,061	39,713	71,348	44,306	6,309
$5,000 under $10,000	59,910	59,910	949,194	433,111	191,993	241,118	225,693	33,500
$10,000 under $20,000	30,442	30,575	829,629	396,130	187,929	208,201	271,134	45,772
$20,000 under $50,000	4,436	4,436	534,699	121,890	74,191	47,699	100,608	20,553
$50,000 under $100,000	391	397	89,193	25,518	13,015	12,503	22,766	7,450
$100,000 under $500,000	50	50	24,565	7,117	2,760	4,357	6,417	2,875
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	54,918	54,918	1,092,792	100,991	34,012	66,979	24,704	-
Water Transportation								
Total	6,168	6,173	117,604	94,033	13,593	80,440	64,626	18,085
Taxable returns, total	5,297	5,302	107,383	90,989	12,633	78,356	62,673	18,085
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	1,995	1,995	16,737	16,086	4,081	12,005	7,490	1,129
$10,000 under $20,000	1,911	1,911	51,482	25,950	4,101	21,849	17,693	2,989
$20,000 under $50,000	583	583	24,864	16,683	5,178	11,505	12,464	2,846
$50,000 under $100,000	146	151	7,789	9,889	665	9,224	8,093	2,803
$100,000 under $500,000	56	56	2,204	10,712	[1]493	11,205	7,976	3,812
$500,000 or more	8	8	1,796	9,795	[1]776	10,571	8,198	4,406
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
Air Transportation								
Total	5,014	5,014	136,612	63,511	4,766	58,745	46,367	11,756
Taxable returns, total	3,317	3,317	91,276	61,927	7,305	54,622	43,631	11,756
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	-	-	-	-	-	-	-	-
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $20,000	1,175	1,175	42,329	17,004	4,456	12,548	11,259	1,887
$20,000 under $50,000	630	630	22,637	18,169	3,382	14,787	13,770	2,983
$50,000 under $100,000	76	76	1,921	5,087	214	4,873	4,227	1,624
$100,000 under $500,000	34	34	4,528	7,252	[1]19	7,271	5,861	2,808
$500,000 or more	6	6	82	4,525	[1]167	4,692	3,275	1,765
Nontaxable returns	1,697	1,697	45,336	1,584	[1]2,539	4,123	2,736	-
Electric, Gas, and Sanitary Services								
Total	16,482	16,483	247,254	125,968	70,651	55,317	67,402	13,196
Taxable returns, total	10,701	10,701	191,752	105,638	52,418	53,220	65,833	13,196
$600 under $2,000	1,994	1,994	8,658	6,975	4,179	2,796	2,167	312
$2,000 under $5,000	5,386	5,386	61,124	39,684	16,978	22,706	20,738	3,358
$5,000 under $10,000	2,576	2,576	54,882	32,945	14,710	18,235	22,118	3,845
$10,000 under $20,000	687	687	56,759	18,962	14,455	4,507	15,301	3,419
$20,000 under $50,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	17	17	2,921	3,247	475	2,772	2,482	1,111
$100,000 under $500,000	1	1	13	1,465	[1]13	1,478	1,191	588
$500,000 or more								
Nontaxable returns	5,781	5,782	55,502	20,330	18,233	2,097	1,569	-
WHOLESALE TRADE								
Total	258,028	260,145	19,712,467	2,773,868	1,512,134	1,261,734	1,894,345	431,346
Taxable returns, total	206,413	208,099	16,890,721	2,720,996	1,522,198	1,198,798	1,884,580	431,346
$600 under $2,000	2,992	2,992	56,445	4,601	3,161	1,440	1,600	228
$2,000 under $5,000	33,180	33,180	980,774	120,130	70,378	49,752	40,822	5,806
$5,000 under $10,000	73,579	74,178	2,995,363	549,393	262,119	287,274	288,986	45,743
$10,000 under $20,000	63,463	64,098	5,293,961	870,465	471,719	398,746	586,504	104,928
$20,000 under $50,000	28,792	29,205	5,705,906	836,274	538,342	297,932	672,514	161,368
$50,000 under $100,000	3,793	3,828	1,369,363	245,179	138,842	106,337	211,796	74,066
$100,000 under $500,000	607	611	440,365	89,792	36,820	52,972	77,906	36,514
$500,000 or more	7	7	48,544	5,162	817	4,345	4,452	2,693
Nontaxable returns	51,615	52,046	2,821,746	52,872	[1]10,065	62,937	9,765	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE TRADE—Continued								
Motor Vehicles and Automotive Equipment								
Total	14,234	14,263	962,275	145,107	86,094	59,013	100,261	21,710
Taxable returns, total	11,504	11,533	862,260	143,815	85,846	57,969	99,788	21,710
$600 under $2,000	2,194	2,194	73,131	7,310	3,308	4,002	1,917	249
$2,000 under $5,000	3,391	3,391	82,031	24,177	12,118	12,059	12,399	1,952
$5,000 under $10,000	4,220	4,220	366,579	57,448	33,933	23,515	40,241	7,298
$10,000 under $20,000	1,537	1,566	285,573	42,666	29,344	13,322	34,848	8,161
$20,000 under $50,000	141	141	42,123	8,971	5,842	3,129	7,523	2,688
$50,000 under $100,000	21	21	12,823	3,243	1,301	1,942	2,860	1,362
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 or more	2,730	2,730	100,015	1,292	248	1,044	473	-
Nontaxable returns								
Drugs, Chemicals, and Allied Products								
Total	8,176	8,176	242,561	88,822	33,252	55,570	61,532	13,948
Taxable returns, total	5,981	5,981	212,764	85,040	33,972	51,068	61,532	13,948
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	2,588	2,588	27,607	20,672	5,884	14,788	13,097	2,205
$10,000 under $20,000	2,011	2,011	56,834	28,117	9,592	18,525	19,755	3,617
$20,000 under $50,000	875	875	85,817	25,674	13,854	11,820	20,883	5,096
$50,000 under $100,000	90	90	19,031	6,026	2,931	3,095	4,977	1,798
$100,000 under $500,000	18	18	8,344	2,969	872	2,097	2,529	1,191
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,195	2,195	29,797	3,782	[1]720	4,502	-	-
Piece Goods, Notions, and Apparel								
Total	12,270	12,433	545,611	150,905	77,197	73,708	102,716	23,402
Taxable returns, total	11,435	11,598	531,278	151,509	78,652	72,857	102,716	23,402
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,194	2,194	38,096	8,540	4,031	4,509	3,426	507
$5,000 under $10,000	3,591	3,591	44,918	27,721	9,399	18,322	14,338	2,379
$10,000 under $20,000	3,545	3,679	140,339	49,109	22,525	26,584	32,648	5,883
$20,000 under $50,000	1,653	1,682	209,362	46,765	31,484	15,281	36,127	8,499
$50,000 under $100,000	221	221	71,276	14,787	8,596	6,191	12,454	4,406
$100,000 under $500,000	32	32	26,337	4,428	2,371	2,057	3,717	1,727
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	-	-
Groceries and Related Products								
Total	40,824	41,108	4,383,122	381,817	243,005	138,812	247,439	51,404
Taxable returns, total	32,471	32,555	3,859,203	365,955	234,022	131,933	244,582	51,404
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	5,186	5,186	188,079	18,592	14,084	4,508	6,994	994
$5,000 under $10,000	13,963	13,963	845,788	105,048	62,391	42,657	57,625	9,162
$10,000 under $20,000	9,360	9,360	1,183,384	122,429	77,055	45,374	80,876	14,221
$20,000 under $50,000	3,126	3,205	1,248,482	87,027	62,837	24,190	70,821	16,350
$50,000 under $100,000	382	387	281,115	24,639	13,282	11,357	21,262	7,498
$100,000 under $500,000	55	55	77,724	7,479	3,686	3,793	6,765	3,145
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	8,353	8,553	523,919	15,862	8,983	6,879	2,857	-
Farm Products—Raw Materials								
Total	14,711	14,746	4,056,943	121,926	61,715	60,211	94,277	20,552
Taxable returns, total	9,893	9,928	3,074,151	130,570	70,484	60,086	91,988	20,552
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	1,995	1,995	223,694	7,884	5,150	2,734	2,288	308
$5,000 under $10,000	2,992	2,992	518,005	21,287	9,346	11,941	10,550	1,404
$10,000 under $20,000	3,082	3,082	1,172,043	41,944	28,634	13,310	30,226	5,121
$20,000 under $50,000	1,419	1,444	961,914	43,123	22,581	20,542	35,130	8,466
$50,000 under $100,000	171	181	130,100	11,138	3,591	7,547	9,616	3,345
$100,000 under $500,000	35	35	68,186	4,953	1,680	3,273	4,160	1,906
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	4,818	4,818	982,792	[1]8,644	[1]8,769	125	2,289	-
Electrical Goods								
Total	6,740	6,740	333,340	86,420	44,190	42,230	60,739	14,262
Taxable returns, total	5,543	5,543	308,619	84,669	45,484	39,185	60,534	14,262
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	1,995	1,995	30,758	13,868	4,904	8,964	7,663	1,236
$10,000 under $20,000	1,906	1,906	71,578	26,301	13,528	12,773	17,539	3,221
$20,000 under $50,000	1,128	1,128	156,529	32,748	20,439	12,309	26,116	6,104
$50,000 under $100,000	90	90	23,159	5,835	3,883	1,952	5,095	1,824
$100,000 under $500,000	25	25	13,611	4,257	2,288	1,969	3,758	1,826
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WHOLESALE TRADE—Continued								
Hardware, and Plumbing and Heating Equipment, and Supplies								
Total	4,469	4,469	356,827	76,326	44,987	31,339	57,855	14,817
Taxable returns, total	3,573	3,573	336,380	75,325	46,614	28,711	56,918	14,817
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	-	-	-	-	-	-	-	-
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $20,000	1,471	1,471	96,311	20,780	13,541	7,239	14,218	2,623
$20,000 under $50,000	1,143	1,143	144,907	36,773	22,071	14,702	28,964	7,420
$50,000 under $100,000	136	136	61,729	8,998	6,356	2,642	7,858	2,831
$100,000 under $500,000	25	25	17,255	3,597	1,591	2,006	3,207	1,537
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
Machinery, Equipment, and Supplies								
Total	19,183	19,189	1,085,790	268,313	138,879	129,434	194,832	48,668
Taxable returns, total	16,679	16,685	1,013,615	269,594	149,149	120,445	194,832	48,668
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	2,394	2,394	87,724	9,203	5,429	3,774	3,179	454
$5,000 under $10,000	5,386	5,386	121,209	43,986	17,273	26,713	23,238	3,749
$10,000 under $20,000	4,966	4,966	266,225	70,538	34,947	35,591	46,794	8,289
$20,000 under $50,000	3,330	3,330	375,965	97,347	65,150	32,197	78,672	19,505
$50,000 under $100,000	498	503	108,861	32,455	19,143	13,312	28,682	10,002
$100,000 under $500,000	104	105	53,623	15,544	7,204	8,340	13,753	6,420
$500,000 or more	1	1	8	521	3	518	514	249
Nontaxable returns	2,504	2,504	72,175	[1]1,281	[1]10,270	8,989	-	-
Alcoholic Beverages								
Total	2,912	2,912	932,140	45,319	29,906	15,413	36,652	8,778
Taxable returns, total	2,475	2,475	888,995	46,952	31,960	14,992	36,652	8,778
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	-	-	-	-	-	-	-	-
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $20,000	770	770	197,707	9,902	5,382	4,520	6,500	1,107
$20,000 under $50,000	741	741	505,233	20,727	15,971	4,756	16,948	3,878
$50,000 under $100,000	115	115	96,373	7,591	5,535	2,056	6,651	2,270
$100,000 under $500,000	17	17	18,402	2,287	1,211	1,076	1,987	925
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	-	-
Lumber and Construction Materials								
Total	7,341	7,341	780,304	97,187	56,640	40,547	69,329	16,118
Taxable returns, total	5,484	5,484	726,790	93,425	54,180	39,245	68,683	16,118
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	1,862	1,862	149,781	14,270	11,003	3,267	7,844	1,245
$10,000 under $20,000	2,112	2,112	204,015	29,619	13,818	15,801	20,460	3,415
$20,000 under $50,000	1,113	1,113	250,906	33,269	22,823	10,446	26,835	6,398
$50,000 under $100,000	161	161	74,730	10,626	4,308	6,318	9,093	3,059
$100,000 under $500,000	37	37	46,634	4,991	1,642	3,349	4,396	1,993
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	1,857	1,857	53,514	3,762	2,460	1,302	646	-
Wholesale Trade, not Elsewhere Classified								
Total	101,273	101,561	5,517,576	1,019,958	524,542	495,416	677,694	152,271
Taxable returns, total	80,791	81,079	4,618,682	993,598	523,327	470,271	675,633	152,271
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	14,429	14,429	323,123	49,789	29,680	20,109	17,056	2,439
$5,000 under $10,000	30,331	30,530	1,003,941	221,983	100,150	121,833	114,180	18,113
$10,000 under $20,000	23,481	23,515	1,376,150	323,761	164,636	159,125	217,868	39,097
$20,000 under $50,000	9,635	9,689	1,359,818	280,001	171,350	108,651	226,088	54,140
$50,000 under $100,000	1,347	1,347	409,934	85,619	46,492	39,127	74,073	25,769
$100,000 under $500,000	167	168	84,296	26,014	8,403	17,611	22,018	10,379
$500,000 or more	5	5	48,498	4,139	790	3,349	3,462	2,208
Nontaxable returns	20,482	20,482	898,894	26,360	1,215	25,145	2,061	-
Wholesale Trade not Allocable								
Total	27,146	27,208	515,984	304,641	171,731	132,910	202,401	47,919
Taxable returns, total	21,604	21,666	457,990	295,708	168,512	127,196	202,104	47,919
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	4,189	4,189	25,294	15,407	7,315	8,092	5,377	773
$5,000 under $10,000	6,251	6,251	83,867	47,987	22,736	25,251	23,012	3,678
$10,000 under $20,000	6,974	7,007	162,797	96,288	54,130	42,158	63,262	11,665
$20,000 under $50,000	3,261	3,290	121,401	94,858	60,438	34,420	75,101	18,321
$50,000 under $100,000	456	456	50,932	29,666	18,882	10,784	25,604	9,014
$100,000 under $500,000	73	73	13,132	10,317	4,572	5,745	8,948	4,185
$500,000 or more	1	1	38	502	24	478	476	236
Nontaxable returns	5,542	5,542	57,994	8,933	3,219	5,714	297	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE								
Total	1,516,801	1,543,999	81,115,999	11,486,910	5,412,338	6,074,572	7,145,399	1,399,132
Taxable returns, total	1,147,262	1,168,065	68,015,620	11,088,788	5,387,045	5,701,743	7,102,273	1,399,132
$600 under $2,000	27,727	28,325	594,692	42,533	27,496	15,037	11,229	1,579
$2,000 under $5,000	251,627	256,415	7,634,266	932,755	474,638	458,117	366,984	52,637
$5,000 under $10,000	495,657	502,639	21,403,491	3,664,250	1,538,031	2,126,219	1,951,611	305,078
$10,000 under $20,000	295,628	301,418	22,134,131	3,948,566	1,957,802	1,990,764	2,717,011	484,753
$20,000 under $50,000	69,840	72,196	13,716,453	1,950,186	1,181,787	768,399	1,586,408	371,604
$50,000 under $100,000	5,874	6,105	2,070,372	376,298	176,585	199,713	323,578	112,749
$100,000 under $500,000	875	930	449,430	136,253	30,844	105,409	113,152	52,860
$500,000 or more	34	37	12,785	37,947	[1]138	38,085	32,300	17,872
Nontaxable returns	369,539	375,934	13,100,382	398,122	25.296	372,826	43,126	-
Building Materials Dealers								
Total	25,005	25,005	1,412,969	206,486	120,776	85,710	131,825	26,059
Taxable returns, total	19,579	19,579	1,208,336	201,122	117,452	83,670	131,025	26,059
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,591	3,591	95,424	13,849	4,723	9,126	5,895	791
$5,000 under $10,000	9,176	9,176	484,893	69,301	48,148	21,153	36,857	5,493
$10,000 under $20,000	4,863	4,863	376,093	67,607	37,384	30,223	47,178	8,534
$20,000 under $50,000	1,398	1,398	201,529	37,970	22,667	15,303	31,078	7,462
$50,000 under $100,000	127	127	42,457	7,872	3,596	4,276	6,870	2,407
$100,000 under $500,000	25	25	4,750	3,914	516	3,398	3,032	1,351
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	5,426	5,426	204,633	5,364	3,324	2,040	800	-
Hardware Stores								
Total	24,247	24,247	1,292,251	198,125	113,875	84,250	135,070	27,081
Taxable returns, total	18,195	18,195	1,127,310	197,811	118,113	79,698	135,038	27,081
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,992	2,992	86,713	11,377	6,617	4,760	4,374	643
$5,000 under $10,000	7,181	7,181	346,533	52,911	33,372	19,539	30,842	4,812
$10,000 under $20,000	6,101	6,101	494,261	85,453	55,702	29,751	60,409	10,918
$20,000 under $50,000	1,410	1,410	172,188	36,450	19,754	16,696	30,007	7,018
$50,000 under $100,000	90	90	18,737	5,906	1,721	4,185	5,235	1,807
$100,000 under $500,000	21	21	6,352	3,101	440	2,661	2,574	1,146
$500,000 or more	1	1	169	2,093	9	2,084	1,438	715
Nontaxable returns	6,052	6,052	164,941	314	[1]4,238	4,552	32	-
Farm Equipment Dealers								
Total	11,814	11,840	1,665,907	109,302	61,795	47,507	79,374	16,103
Taxable returns, total	9,026	9,052	1,376,240	110,702	67,655	43,047	78,439	16,103
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	4,189	4,189	379,164	32,353	13,988	18,365	17,737	2,514
$10,000 under $20,000	2,180	2,180	450,302	31,373	21,286	10,087	22,437	4,024
$20,000 under $50,000	1,148	1,174	403,776	33,310	24,816	8,494	28,114	6,591
$50,000 under $100,000	100	100	50,594	6,495	3,655	2,840	5,881	1,931
$100,000 under $500,000	13	13	9,101	1,825	651	1,174	1,617	691
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,788	2,788	289,667	[1]1,400	[1]5,860	4,460	935	-
Mail Order Houses								
Total	8,385	8,385	109,934	86,664	13,512	73,152	54,997	12,090
Taxable returns, total	6,585	6,585	96,009	82,974	13,979	68,995	54,997	12,090
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	2,194	2,194	8,558	16,164	2,050	14,114	7,691	1,171
$10,000 under $20,000	2,748	2,748	30,059	38,135	3,824	34,311	25,113	4,667
$20,000 under $50,000	566	566	41,978	18,487	5,044	13,443	14,603	3,561
$50,000 under $100,000	65	65	7,435	4,163	1,260	2,903	3,521	1,310
$100,000 under $500,000	15	15	4,545	2,660	772	1,888	2,228	1,087
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	1,800	1,800	13,925	3,690	[1]467	4,157	-	-
Automatic Merchandising Machine Operators								
Total	16,571	16,641	436,817	155,098	37,451	117,647	98,478	19,444
Taxable returns, total	13,119	13,122	360,908	146,698	37,367	109,331	95,663	19,444
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	1,995	1,995	15,724	7,872	1,470	6,402	3,320	488
$5,000 under $10,000	6,251	6,251	101,301	50,838	9,348	41,490	26,373	4,138
$10,000 under $20,000	3,716	3,716	93,507	50,242	9,875	40,367	34,813	6,112
$20,000 under $50,000	822	822	129,065	26,958	13,184	13,774	22,038	5,312
$50,000 under $100,000	120	120	13,446	8,017	2,662	5,355	6,987	2,481
$100,000 under $500,000	16	19	7,643	2,406	763	1,643	2,043	901
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,452	3,519	75,909	8,400	84	8,316	2,815	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE—Continued								
Direct Selling Establishments								
Total	160,498	161,363	857,264	1,151,850	139,946	1,011,904	629,975	108,632
Taxable returns, total	130,573	130,844	709,270	1,093,708	123,870	969,838	626,943	108,632
$600 under $2,000	3,191	3,191	9,288	4,882	1,614	3,268	1,609	228
$2,000 under $5,000	22,740	22,940	125,884	83,865	22,494	61,371	34,968	5,125
$5,000 under $10,000	69,800	69,800	302,330	528,407	55,531	472,876	273,859	43,590
$10,000 under $20,000	32,604	32,670	212,162	410,810	37,416	373,394	264,612	46,563
$20,000 under $50,000	2,063	2,063	30,796	52,632	4,544	48,088	40,800	9,090
$50,000 under $100,000	161	161	28,423	10,314	2,254	8,060	8,673	2,965
$100,000 under $500,000	19	19	387	2,798	17	2,781	2,422	1,071
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	29,920	30,519	147,994	58,142	16,076	42,066	3,032	-
Variety and Other General Merchandise Stores								
Total	52,768	52,847	2,841,602	386,802	193,917	192,885	258,656	51,521
Taxable returns, total	39,017	39,071	2,341,548	383,628	201,302	182,326	257,177	51,521
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	9,575	9,575	407,646	35,370	20,325	15,045	13,184	1,925
$5,000 under $10,000	16,396	16,396	678,635	120,834	60,549	60,285	71,066	11,069
$10,000 under $20,000	9,610	9,610	757,551	129,213	68,783	60,430	92,944	16,875
$20,000 under $50,000	2,729	2,783	406,316	73,769	42,680	31,089	59,254	13,699
$50,000 under $100,000	267	267	74,598	17,156	8,117	9,039	14,940	5,271
$100,000 under $500,000	40	40	14,771	6,062	1,277	4,785	5,130	2,341
$500,000 or more	1	1	1	557	[1]5	562	509	320
Nontaxable returns	13,751	13,776	500,054	3,174	[1]7,385	10,559	1,479	-
Grocery Stores								
Total	188,531	188,930	15,322,010	1,098,832	619,949	478,883	652,068	117,687
Taxable returns, total	129,433	129,632	12,429,753	1,044,749	613,595	431,154	644,268	117,687
$600 under $2,000	4,987	4,987	187,004	7,581	5,511	2,070	1,862	264
$2,000 under $5,000	37,901	37,901	1,923,472	138,476	83,217	55,259	53,035	7,640
$5,000 under $10,000	56,452	56,651	4,534,798	409,347	231,419	177,928	225,473	35,063
$10,000 under $20,000	24,587	24,587	3,179,800	317,778	181,350	136,428	220,682	38,221
$20,000 under $50,000	5,007	5,007	2,127,883	136,602	90,462	46,140	112,755	25,680
$50,000 under $100,000	462	462	393,119	29,389	18,607	10,782	25,729	8,654
$100,000 under $500,000	37	37	83,677	5,576	3,029	2,547	4,732	2,165
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	59,098	59,298	2,892,257	54,083	6,354	47,729	7,800	-
Meat and Fish Markets								
Total	16,439	16,439	968,419	108,682	59,299	49,383	60,792	11,232
Taxable returns, total	12,050	12,050	819,328	103,655	56,855	46,800	60,754	11,232
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,992	2,992	92,287	11,077	4,379	6,698	3,533	507
$5,000 under $10,000	5,984	5,984	282,951	42,696	20,233	22,463	20,990	3,117
$10,000 under $20,000	2,243	2,243	274,470	30,655	20,728	9,927	20,993	3,744
$20,000 under $50,000	589	589	120,749	15,750	9,621	6,129	12,497	2,838
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	3	3	1,322	408	51	357	358	158
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	4,389	4,389	149,091	5,027	2,444	2,583	38	-
Fruit Stores and Vegetable Markets								
Total	10,905	10,933	302,854	52,149	25,963	26,186	23,256	4,536
Taxable returns, total	7,442	7,470	234,028	46,477	23,328	23,149	22,787	4,536
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,992	2,992	66,747	10,603	5,908	4,695	2,716	393
$5,000 under $10,000	2,793	2,793	106,409	20,246	12,998	7,248	9,107	1,490
$10,000 under $20,000	702	702	31,239	8,987	2,045	6,942	6,152	1,097
$20,000 under $50,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	2	2	144	358	25	333	327	169
$500,000 or more	1	1	82	959	5	954	865	482
Nontaxable returns	3,463	3,463	68,826	5,672	2,635	3,037	469	-
Candy, Nut, and Confectionery Stores								
Total	9,916	9,916	277,846	67,097	22,245	44,852	39,825	7,310
Taxable returns, total	8,019	8,019	243,941	65,335	23,728	41,607	39,825	7,310
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	1,995	1,995	30,124	7,307	2,018	5,289	1,876	269
$5,000 under $10,000	3,192	3,192	104,252	21,897	9,683	12,214	12,999	2,126
$10,000 under $20,000	2,106	2,106	61,214	25,616	8,301	17,315	16,466	2,805
$20,000 under $50,000	306	306	45,434	8,516	3,170	5,346	7,125	1,650
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	1	1	2	142	1	141	139	69
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	1,897	1,897	33,905	1,762	[1]1,483	3,245	-	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE—Continued								
Retail Bakeries								
Total	13,855	13,855	640,840	107,137	79,945	27,192	65,243	12,603
Taxable returns, total	10,054	10,054	505,246	99,490	73,114	26,376	64,370	12,603
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	2,394	2,394	54,416	10,010	7,170	2,840	4,602	671
$5,000 under $10,000	4,388	4,388	199,416	31,831	23,152	8,679	16,052	2,333
$10,000 under $20,000	2,543	2,543	154,944	33,778	26,676	7,102	23,493	4,150
$20,000 under $50,000	716	716	94,562	20,126	15,733	4,393	16,658	3,692
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	2	2	218	298	15	283	273	124
$500,000 or more	1	1	14	2,907	[1]18	2,925	2,808	1,489
Nontaxable returns	3,801	3,801	135,594	7,647	6,831	816	873	-
Dairy Products and Other Food Stores								
Total	9,785	9,785	370,023	75,793	31,848	43,945	46,124	8,703
Taxable returns, total	7,381	7,381	317,367	73,005	33,723	39,282	46,013	8,703
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	3,391	3,391	118,087	25,334	10,014	15,320	12,423	1,910
$10,000 under $20,000	2,014	2,014	101,835	28,802	13,137	15,665	20,420	3,578
$20,000 under $50,000	350	350	56,271	10,980	4,994	5,986	9,093	2,241
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	5	5	2,197	631	156	475	530	230
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,404	2,404	52,656	2,788	[1]1,875	4,663	111	-
Motor Vehicle Dealers								
Total	42,518	42,547	6,182,441	353,053	161,557	191,496	244,571	54,517
Taxable returns, total	30,568	30,568	5,153,667	354,813	182,453	172,360	244,052	54,517
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	6,383	6,383	286,502	24,000	8,808	15,192	10,180	1,479
$5,000 under $10,000	11,571	11,571	1,203,695	83,536	36,745	46,791	41,771	6,434
$10,000 under $20,000	8,036	8,036	1,430,239	110,205	56,508	53,697	75,850	13,613
$20,000 under $50,000	3,676	3,676	1,838,415	108,293	68,079	40,214	90,897	22,085
$50,000 under $100,000	257	257	237,373	16,235	8,995	7,240	14,364	5,073
$100,000 under $500,000	44	44	88,481	5,989	2,414	3,575	5,273	2,490
$500,000 or more	3	3	6,325	5,618	131	5,487	5,434	3,302
Nontaxable returns	11,950	11,979	1,028,774	[1]1,760	[1]20,896	19,136	519	-
Tire, Battery, and Accessory Dealers								
Total	17,123	17,151	1,277,242	154,976	84,815	70,161	101,896	20,058
Taxable returns, total	13,694	13,722	1,029,986	151,951	87,129	64,822	100,874	20,058
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,394	2,394	120,645	10,299	2,526	7,773	3,129	467
$5,000 under $10,000	5,386	5,386	240,578	39,477	17,851	21,626	20,705	3,308
$10,000 under $20,000	4,261	4,261	394,695	60,067	39,894	20,173	42,820	7,782
$20,000 under $50,000	1,355	1,383	241,289	34,640	23,738	10,902	27,983	6,171
$50,000 under $100,000	90	90	24,613	5,946	2,781	3,165	5,281	1,912
$100,000 under $500,000	9	9	957	1,162	39	1,123	914	412
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,429	3,429	247,256	3,025	[1]2,314	5,339	1,022	-
Gasoline Service Stations								
Total	197,067	197,169	16,009,389	1,442,253	860,277	581,976	828,304	147,741
Taxable returns, total	153,651	153,753	13,630,182	1,359,324	823,030	536,294	824,839	147,741
$600 under $2,000	2,194	2,194	89,956	3,696	2,972	724	877	125
$2,000 under $5,000	33,313	33,313	1,646,938	129,351	72,424	56,927	48,251	6,826
$5,000 under $10,000	74,329	74,329	5,592,211	552,757	320,148	232,609	290,640	44,916
$10,000 under $20,000	38,471	38,572	5,000,228	512,650	341,747	170,903	353,433	62,558
$20,000 under $50,000	5,051	5,051	1,165,737	137,250	76,945	60,305	110,898	25,127
$50,000 under $100,000	261	261	114,741	16,427	7,888	8,539	14,464	5,012
$100,000 under $500,000	29	30	16,749	4,843	805	4,038	4,109	1,980
$500,000 or more	3	3	3,622	2,350	101	2,249	2,167	1,197
Nontaxable returns	43,416	43,416	2,379,207	82,929	37,247	45,682	3,465	-
Other Automotive Dealers								
Total	12,742	12,809	956,934	135,743	44,266	91,477	94,534	20,898
Taxable returns, total	9,808	9,875	805,785	134,706	45,435	89,271	93,850	20,898
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	4,189	4,189	206,419	29,833	8,115	21,718	14,788	2,330
$10,000 under $20,000	3,436	3,503	275,546	46,625	17,332	29,293	31,986	5,707
$20,000 under $50,000	1,423	1,423	272,675	40,890	16,124	24,766	32,880	7,535
$50,000 under $100,000	126	126	36,611	8,459	2,874	5,585	7,131	2,399
$100,000 under $500,000	36	36	6,025	6,631	181	6,450	5,698	2,737
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,934	2,934	151,149	1,037	[1]1,169	2,206	684	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE—Continued								
Women's Ready-to-Wear and Accessory Stores, and Fur Shops								
Total	23,907	23,907	1,210,052	224,719	108,572	116,147	158,522	35,098
Taxable returns, total	18,349	18,349	1,073,219	224,948	106,322	118,626	158,522	35,098
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,192	3,192	89,880	11,904	7,051	4,853	6,223	870
$5,000 under $10,000	6,184	6,184	256,519	44,313	21,369	22,944	24,039	3,840
$10,000 under $20,000	6,092	6,092	337,399	80,688	34,873	45,815	56,335	10,446
$20,000 under $50,000	2,408	2,408	310,664	66,482	34,318	32,164	53,802	12,949
$50,000 under $100,000	236	236	60,115	15,195	7,067	8,128	13,047	4,663
$100,000 under $500,000	38	38	17,776	5,974	1,448	4,526	5,004	2,320
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	5,558	5,558	136,833	[1]229	2,250	[1]2,479	-	-
Other Apparel and Accessory Stores								
Total	31,360	31,493	1,983,392	368,000	211,753	156,247	260,684	57,555
Taxable returns, total	27,531	27,664	1,844,347	370,453	214,532	155,921	260,212	57,555
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	4,189	4,189	102,873	14,973	9,407	5,566	5,076	721
$5,000 under $10,000	8,567	8,567	259,877	66,824	24,069	42,755	34,482	5,571
$10,000 under $20,000	9,369	9,435	634,760	125,897	79,857	46,040	88,473	16,060
$20,000 under $50,000	4,893	4,950	737,464	135,196	89,888	45,308	108,511	25,546
$50,000 under $100,000	271	281	89,579	17,108	9,495	7,613	14,834	5,291
$100,000 under $500,000	39	39	17,904	5,415	1,846	3,569	4,722	2,197
$500,000 or more	4	4	749	4,803	10	4,793	4,057	2,161
Nontaxable returns	3,829	3,829	139,045	[1]2,453	[1]2,779	326	472	-
Furniture Stores								
Total	24,624	24,624	1,596,820	246,988	133,195	113,793	173,103	38,898
Taxable returns, total	20,028	20,028	1,493,338	249,699	137,796	111,903	172,430	38,898
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	3,990	3,990	142,818	15,939	9,564	6,375	7,584	1,161
$5,000 under $10,000	7,381	7,381	304,418	53,189	24,992	28,197	27,142	4,162
$10,000 under $20,000	5,862	5,862	531,689	80,783	47,838	32,945	55,974	10,125
$20,000 under $50,000	2,386	2,386	406,581	68,228	42,577	25,651	55,535	13,328
$50,000 under $100,000	356	356	92,874	22,976	11,046	11,930	19,232	6,880
$100,000 under $500,000	53	53	14,958	8,584	1,779	6,805	6,963	3,242
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	4,596	4,596	103,482	[1]2.711	[1]4,601	1,890	673	-
Home Furnishings, and Equipment Stores, Except Appliances								
Total	17,693	17,693	701,533	157,809	76,671	81,138	96,653	19,210
Taxable returns, total	14,938	14,938	636,064	153,535	75,183	78,352	96,653	19,210
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,192	3,192	67,411	13,148	7,573	5,575	5,108	665
$5,000 under $10,000	5,984	5,984	134,109	46,083	15,540	30,543	24,867	3,963
$10,000 under $20,000	4,213	4,213	215,973	55,487	30,815	24,672	36,208	6,580
$20,000 under $50,000	1,025	1,025	170,167	29,073	18,317	10,756	23,115	5,454
$50,000 under $100,000	110	110	43,685	6,856	2,926	3,930	5,376	1,736
$100,000 under $500,000	15	15	3,900	2,202	808	1,394	1,726	776
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,755	2,755	65,469	4,274	1,488	2,786	-	-
Household Appliances, Radio, TV, and Music Stores								
Total	35,985	36,024	1,991,370	304,761	162,170	142,591	196,971	38,993
Taxable returns, total	28,080	28,119	1,776,139	294,377	162,286	132,091	196,165	38,993
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	4,987	4,987	130,784	19,255	13,298	5,957	6,984	1,032
$5,000 under $10,000	10,971	10,971	489,564	81,583	28,858	52,725	44,813	7,094
$10,000 under $20,000	8,643	8,643	667,445	119,497	70,177	49,320	83,712	15,083
$20,000 under $50,000	2,083	2,112	392,341	59,596	40,368	19,228	49,163	11,729
$50,000 under $100,000	186	196	64,358	10,954	7,348	3,606	9,530	3,237
$100,000 under $500,000	13	13	14,524	1,942	724	1,218	1,620	770
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	7,905	7,905	215,231	10,384	[1]116	10,500	806	-
Eating Places								
Total	184,095	184,927	6,636,588	1,218,929	588,399	630,530	726,889	138,737
Taxable returns, total	129,115	129,652	5,228,885	1,151,515	584,216	567,299	719,285	138,737
$600 under $2,000	4,787	4,787	84,407	7,328	6,094	1,234	1,837	263
$2,000 under $5,000	34,571	34,770	747,357	124,029	67,442	56,587	50,595	7,299
$5,000 under $10,000	52,762	52,762	1,525,852	384,010	161,405	222,605	200,677	31,321
$10,000 under $20,000	29,993	30,061	1,735,859	399,953	205,763	194,190	271,309	47,058
$20,000 under $50,000	6,352	5,603	950,579	179,585	123,589	55,996	147,065	33,744
$50,000 under $100,000	554	569	146,155	35,781	16,038	19,743	30,587	10,819
$100,000 under $500,000	89	93	38.065	13,402	4,120	9,282	11,022	5,049
$500,000 or more	7	7	611	7,427	[1]235	7,662	6,193	3,184
Nontaxable returns	54,980	55,275	1,407,703	67,414	4,183	63,231	7,604	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE—Continued								
Drinking Places								
Total	94,192	94,658	3,221,938	588,723	310,909	277,814	362,628	67,168
Taxable returns, total	68,696	69,162	2,602,591	569,952	312,026	257,926	358,831	67,168
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	20,546	20,746	502,481	72,363	42,361	30,002	27,859	3,895
$5,000 under $10,000	27,129	27,328	909,716	193,851	105,426	88,425	106,654	16,683
$10,000 under $20,000	16,464	16,531	887,887	215,359	121,086	94,273	152,623	27,525
$20,000 under $50,000	2,593	2,593	243,707	69,434	37,914	31,520	56,936	13,191
$50,000 under $100,000	147	147	18,347	9,836	2,523	7,313	8,433	2,895
$100,000 under $500,000	21	21	4,200	3,360	793	2,567	2,828	1,400
$500,000 or more	1	1	21	2,907	[1]4	2,911	2,808	1,489
Nontaxable returns	25,496	25,496	619,347	18,771	[1]1,117	19,888	3,797	-
Drug and Proprietary Stores								
Total	27,101	27,102	2,887,036	399,886	298,158	101,728	294,826	65,950
Taxable returns, total	23,929	23,930	2,707,443	395,315	298,080	97,235	293,522	65,950
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,593	2,593	119,777	8,766	8,062	704	3,195	468
$5,000 under $10,000	5,016	5,016	312,623	40,250	28,873	11,377	22,024	3,590
$10,000 under $20,000	9,389	9,389	960,524	134,210	101,374	32,836	92,766	16,663
$20,000 under $50,000	6,275	6,275	1,165,935	180,100	140,897	39,203	147,825	35,153
$50,000 under $100,000	433	433	138,543	28,537	17,631	10,906	24,967	8,934
$100,000 under $500,000	24	25	7,907	3,084	974	2,110	2,585	1,121
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,172	3,172	179,593	4,571	78	4,493	1,304	-
Liquor Stores								
Total	25,747	25,772	2,355,389	270,906	147,073	123,833	186,481	40,052
Taxable returns, total	21,314	21,339	2,128,856	266,769	150,736	116,033	184,996	40,052
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,992	2,992	95,424	11,232	6,758	4,474	3,794	551
$5,000 under $10,000	7,580	7,580	525,301	55,915	29,974	25,941	31,106	4,753
$10,000 under $20,000	7,470	7,470	798,027	103,695	61,838	41,857	72,114	13,226
$20,000 under $50,000	2,632	2,657	594,308	75,352	44,839	30,513	61,147	14,752
$50,000 under $100,000	206	206	88,848	12,986	6,195	6,791	11,054	3,915
$100,000 under $500,000	33	33	19,239	5,374	1,256	4,118	4,212	1,983
$500,000 or more	2	2	690	1,663	51	1,612	1,514	864
Nontaxable returns	4,433	4,433	226,533	4,137	[1]3,663	7,800	1,485	-
Antique and Secondhand Stores								
Total	41,368	41,393	469,785	288,298	51,628	236,670	176,508	37,935
Taxable returns, total	29,682	29,707	407,281	273,907	48,710	225,197	176,079	37,935
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	8,771	8,771	90,886	32,539	9,141	23,398	13,556	1,918
$5,000 under $10,000	12,168	12,168	123,462	86,264	12,540	73,724	46,393	7,332
$10,000 under $20,000	6,457	6,457	122,233	86,309	17,940	68,369	61,205	11,244
$20,000 under $50,000	1,400	1,425	45,643	39,404	4,670	34,734	31,312	7,530
$50,000 under $100,000	212	212	16,205	13,922	2,910	11,012	11,683	4,104
$100,000 under $500,000	74	74	7,030	13,044	1,068	11,976	10,529	5,117
$500,000 or more	2	2	58	1,586	4	1,582	1,239	667
Nontaxable returns	11,686	11,686	62,504	14,391	2,918	11,473	429	-
Sporting Goods Stores and Bicycle Shops								
Total	15,894	15,894	536,502	134,092	46,679	87,413	87,356	16,839
Taxable returns, total	12,449	12,449	450,095	132,087	48,290	83,797	87,356	16,839
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	2,220	2,220	18,124	8,202	1,774	6,428	3,004	432
$5,000 under $10,000	4,588	4,588	124,591	35,308	11,236	24,072	20,341	3,279
$10,000 under $20,000	4,882	4,882	190,912	65,457	23,960	41,497	45,353	8,251
$20,000 under $50,000	713	713	110,916	19,366	10,728	8,638	15,364	3,609
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	10	10	1,187	1,344	185	1,159	1,162	520
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,445	3,445	86,407	2,005	[1]1,611	3,616	-	-
Jewelry Stores								
Total	18,659	18,659	676,650	172,502	107,673	64,829	111,398	23,133
Taxable returns, total	15,614	15,614	600,428	169,385	105,761	63,624	111,341	23,133
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,793	2,793	41,296	9,694	7,528	2,166	2,786	399
$5,000 under $10,000	6,583	6,583	174,567	48,615	29,031	19,584	25,535	4,177
$10,000 under $20,000	4,320	4,320	192,859	61,848	37,190	24,658	43,464	8,038
$20,000 under $50,000	1,368	1,368	145,874	37,807	25,803	12,004	30,299	7,171
$50,000 under $100,000	131	131	31,797	8,152	4,815	3,337	6,996	2,341
$100,000 under $500,000	20	20	8,079	2,643	986	1,657	2,136	996
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,045	3,045	76,222	3,117	1,912	1,205	57	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETAIL TRADE—Continued								
Fuel and Ice Dealers								
Total	14,205	14,205	657,567	134,034	60,016	74,018	84,517	17,248
Taxable returns, total	12,208	12,208	530,089	131,165	60,425	70,740	84,123	17,248
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	6,782	6,782	179,854	51,572	21,551	30,021	26,489	4,091
$10,000 under $20,000	3,081	3,081	148,155	40,944	19,134	21,810	27,686	4,957
$20,000 under $50,000	849	849	150,838	24,933	14,488	10,445	20,335	4,673
$50,000 under $100,000	85	85	25,783	5,690	2,287	3,403	5,068	1,757
$100,000 under $500,000	14	14	13,126	2,209	706	1,503	2,013	962
$500,000 or more	1	1	-	1,392	-	1,392	1,143	622
Nontaxable returns	1,997	1,997	127,478	2,869	[1]409	3,278	394	-
Florists								
Total	22,508	22,508	681,962	161,777	72,797	88,980	99,885	19,353
Taxable returns, total	16,422	16,422	577,921	154,541	71,835	82,706	99,863	19,353
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	4,190	4,190	96,143	15,966	4,554	11,412	7,894	1,157
$5,000 under $10,000	6,583	6,583	173,955	47,259	20,533	26,726	24,448	3,798
$10,000 under $20,000	4,318	4,318	200,447	57,636	29,987	27,649	40,742	7,440
$20,000 under $50,000	1,067	1,067	96,240	26,988	15,518	11,470	21,516	4,691
$50,000 under $100,000	55	55	9,533	3,535	1,348	2,187	3,168	1,154
$100,000 under $500,000	9	9	810	1,238	5	1,233	1,096	505
$500,000 or more	1	1	15	1,631	[1]79	1,710	892	593
Nontaxable returns	6,086	6,086	104,041	7,236	962	6,274	22	-
Newsstands								
Total	12,925	12,925	202,193	73,911	21,294	52,617	37,436	6,150
Taxable returns, total	10,332	10,332	183,623	71,112	20,350	50,762	37,436	6,150
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,793	2,793	57,736	9,273	5,572	3,701	2,851	412
$5,000 under $10,000	5,779	5,779	76,587	43,747	8,780	34,967	22,996	3,643
$10,000 under $20,000	1,303	1,303	43,496	16,107	5,662	10,445	10,262	1,795
$20,000 under $50,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	-	-	-	-	-	-	-	-
$100,000 under $500,000	1	1	504	131	25	106	114	53
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,593	2,593	18,570	2,799	944	1,855	-	-
FINANCE, INSURANCE, AND REAL ESTATE								
Total	543,289	548,651	6,738,222	6,404,873	2,242,242	4,162,631	4,257,662	989,254
Taxable returns, total	452,994	456,803	5,915,254	6,296,116	2,239,341	4,056,775	4,247,101	989,254
$600 under $2,000	5,181	5,181	16,193	7,141	5,215	1,926	1,698	243
$2,000 under $5,000	52,712	52,911	233,781	201,270	81,796	119,474	74,769	10,599
$5,000 under $10,000	162,098	163,095	1,185,334	1,226,432	443,035	783,397	632,922	100,516
$10,000 under $20,000	164,785	166,095	2,053,331	2,282,452	820,723	1,461,729	1,514,529	275,507
$20,000 under $50,000	58,899	59,885	1,822,248	1,688,829	706,952	981,877	1,304,536	309,055
$50,000 under $100,000	7,379	7,625	421,395	487,801	134,390	353,411	396,650	138,584
$100,000 under $500,000	1,848	1,916	171,446	302,170	46,859	255,311	242,175	112,612
$500,000 or more	92	95	11,526	100,021	371	99,650	79,822	42,138
Nontaxable returns	90,295	91,848	822,968	108,757	2,901	105,856	10,561	-
Credit Agencies Other Than Banks								
Total	5,359	5,365	81,747	113,074	24,257	88,817	87,434	25,845
Taxable returns, total	4,574	4,580	72,457	117,906	26,368	91,538	87,434	25,845
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $20,000	1,642	1,642	22,265	22,554	7,431	15,123	14,839	2,711
$20,000 under $50,000	1,531	1,531	32,306	44,290	13,301	30,989	34,928	8,376
$50,000 under $100,000	297	302	11,888	20,499	4,218	16,281	16,958	6,079
$100,000 under $500,000	102	103	4,822	17,095	1,319	15,776	13,400	6,262
$500,000 or more	5	5	357	6,683	31	6,652	3,694	1,809
Nontaxable returns	785	785	9,290	[1]4,832	[1]2,111	[1]2,721	-	-
Security Brokers, Dealers, and Flotation Companies								
Total	16,359	16,359	319,315	260,178	80,425	179,753	188,055	54,581
Taxable returns, total	13,812	13,812	266,556	263,352	87,294	176,058	187,773	54,581
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	5,386	5,386	35,509	42,830	18,042	24,788	23,699	3,929
$10,000 under $20,000	4,793	4,793	91,281	66,886	15,530	51,356	43,723	7,833
$20,000 under $50,000	2,062	2,062	50,363	60,259	19,864	40,395	46,077	10,953
$50,000 under $100,000	502	502	42,722	34,487	19,077	15,410	28,239	9,723
$100,000 under $500,000	262	262	37,152	46,424	13,849	32,575	37,581	17,781
$500,000 or more	10	10	2,957	9,968	49	9,919	7,552	4,267
Nontaxable returns	2,547	2,547	52,759	[1]3,174	[1]6,869	3,695	282	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FINANCE, INSURANCE, AND REAL ESTATE—Continued								
Commodity Contracts Brokers, Dealers, Security and Commodity Exchanges, and Allied Services								
Total	7,212	7,212	97,798	140,599	34,071	106,528	105,315	32,894
Taxable returns, total	5,955	5,955	71,053	143,711	34,842	108,869	105,282	32,894
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $20,000	2,478	2,478	20,635	34,300	8,243	26,057	21,977	3,983
$20,000 under $50,000	1,371	1,371	20,979	39,261	12,678	26,583	30,054	6,967
$50,000 under $100,000	346	346	13,718	24,163	7,121	17,042	19,565	7,109
$100,000 under $500,000	153	153	7,158	27,231	4,124	23,107	22,013	10,236
$500,000 or more	12	12	828	9,576	692	8,884	8,115	4,172
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
Insurance Agents, Brokers, and Service								
Total	178,061	178,391	2,475,311	2,201,766	1,063,833	1,137,933	1,436,723	316,448
Taxable returns, total	157,770	158,100	2,285,394	2,148,104	1,040,861	1,107,243	1,433,292	316,448
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	15,820	15,820	86,919	63,245	30,678	32,567	23,871	3,422
$5,000 under $10,000	57,747	57,946	427,347	442,721	198,103	244,618	227,325	36,482
$10,000 under $20,000	58,568	58,635	811,936	813,223	387,662	425,561	530,747	96,183
$20,000 under $50,000	21,718	21,775	744,015	618,723	346,645	272,078	478,762	113,109
$50,000 under $100,000	2,109	2,114	160,075	137,618	60,336	77,282	112,827	39,420
$100,000 under $500,000	405	407	48,139	61,726	15,302	46,424	50,835	23,676
$500,000 or more	7	7	1,165	8,632	281	8,351	8,162	4,044
Nontaxable returns	20,291	20,291	189,917	53,662	22,972	30,690	3,431	-
Real Estate Operators, Except Developers, and Lessors of Buildings								
Total	14,062	14,069	282,593	184,298	[1]15,870	200,168	139,193	43,260
Taxable returns, total	10,280	10,285	172,259	196,153	8,140	188,013	138,850	43,260
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	3,386	3,386	28,504	24,059	3,167	20,892	13,140	2,108
$10,000 under $20,000	3,319	3,319	41,505	47,170	3,428	43,742	32,382	6,076
$20,000 under $50,000	1,440	1,440	39,533	42,133	3,082	39,051	31,271	7,758
$50,000 under $100,000	366	366	32,463	25,347	17	25,330	20,236	7,137
$100,000 under $500,000	161	166	19,977	29,195	[1]772	29,967	22,652	10,581
$500,000 or more	18	18	4,296	25,159	[1]351	25,510	18,187	9,464
Nontaxable returns	3,782	3,784	110,334	[1]11,855	[1]24,010	12,155	343	-
Lessors of Real Property Other Than Buildings								
Total	73,003	73,010	116,528	687,681	40,083	647,598	443,890	106,482
Taxable returns, total	54,907	54,914	88,180	652,752	28,249	624,503	440,168	106,482
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	9,769	9,769	12,305	35,899	5,259	30,640	14,462	1,975
$5,000 under $10,000	22,518	22,518	29,273	160,443	8,982	151,461	85,238	13,159
$10,000 under $20,000	16,285	16,285	23,197	220,081	8,574	211,507	151,860	28,012
$20,000 under $50,000	4,013	4,013	12,840	116,025	4,274	111,751	91,520	21,877
$50,000 under $100,000	842	847	6,671	57,008	752	56,256	46,834	16,802
$100,000 under $500,000	265	267	2,274	44,645	[1]176	44,821	36,123	16,961
$500,000 or more	19	19	174	17,061	[1]147	17,208	13,926	7,668
Nontaxable returns	18,096	18,096	28,348	34,929	11,834	23,095	3,722	-
Real Estate Agents, Brokers, and Managers								
Total	207,720	208,111	1,991,969	2,249,824	782,708	1,467,116	1,462,805	315,142
Taxable returns, total	171,937	172,129	1,794,541	2,216,338	776,061	1,440,277	1,461,346	315,142
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	20,740	20,740	90,476	77,367	33,366	44,001	27,482	3,958
$5,000 under $10,000	62,889	62,889	458,689	476,388	179,347	297,041	244,254	38,613
$10,000 under $20,000	64,757	64,790	646,780	895,143	313,914	581,229	595,920	108,191
$20,000 under $50,000	19,622	19,759	484,434	553,521	209,668	343,853	424,009	99,262
$50,000 under $100,000	2,168	2,188	87,924	140,384	31,022	109,362	112,978	38,789
$100,000 under $500,000	352	354	19,825	54,767	7,124	47,643	43,093	19,623
$500,000 or more	13	13	662	16,662	[1]153	16,815	13,029	6,624
Nontaxable returns	35,783	35,982	197,428	33,486	6,647	26,839	1,459	-
Subdividers and Developers								
Total	4,214	4,219	162,223	89,344	4,376	84,968	72,509	22,391
Taxable returns, total	3,759	3,763	114,705	96,287	8,908	87,379	72,087	22,391
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $20,000	1,142	1,142	55,810	16,108	[1]1,607	17,715	10,100	1,770
$20,000 under $50,000	1,077	1,077	31,332	33,890	3,910	29,980	25,488	6,317
$50,000 under $100,000	276	276	11,199	18,797	1,095	17,702	15,308	5,397
$100,000 under $500,000	58	62	4,612	8,638	723	7,915	6,987	3,128
$500,000 or more	9	9	1,060	10,390	[1]36	10,426	8,633	4,797
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FINANCE, INSURANCE, AND REAL ESTATE—Continued								
Operative Builders								
Total	6,722	6,722	663,692	87,618	42,424	45,194	64,718	14,637
Taxable returns, total	5,462	5,462	558,890	93,070	47,031	46,039	64,125	14,637
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	1,994	1,994	121,337	13,465	8,211	5,254	5,521	861
$5,000 under $10,000	2,011	2,011	165,171	28,861	13,442	15,419	19,239	3,506
$10,000 under $20,000	1,307	1,307	226,570	38,963	23,015	15,948	30,492	7,026
$20,000 under $50,000	120	120	27,711	7,724	546	7,178	5,940	1,945
$50,000 under $100,000	30	30	18,101	4,057	1,817	2,240	2,933	1,299
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
Nontaxable returns								
Combinations of Real Estate, Insurance, Loans, and Law Offices								
Total	32,637	32,637	507,226	426,087	173,412	252,675	289,701	67,320
Taxable returns, total	25,445	25,445	455,525	413,347	166,800	246,547	289,208	67,320
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	2,793	2,793	16,846	11,429	7,715	3,714	3,514	507
$5,000 under $10,000	6,383	6,383	73,096	50,675	20,750	29,925	25,769	4,049
$10,000 under $20,000	10,395	10,395	163,987	147,195	59,677	87,518	98,712	18,091
$20,000 under $50,000	5,250	5,250	167,104	154,626	65,813	88,813	121,041	29,195
$50,000 under $100,000	518	518	26,087	33,368	9,693	23,675	27,624	9,700
$100,000 under $500,000	105	105	8,379	15,472	3,137	12,335	11,987	5,501
$500,000 or more	1	1	26	582	15	567	561	277
Nontaxable returns	7,192	7,192	51,701	12,740	6,612	6,128	493	-
SERVICES								
Total	2,277,139	2,327,684	34,783,754	27,779,432	13,019,978	14,759,454	19,094,583	4,668,644
Taxable returns, total	1,908,162	1,948,735	31,268,761	27,180,332	12,772,946	14,407,386	19,019,996	4,668,644
$600 under $2,000	59,443	59,443	245,652	88,797	58,905	29,892	25,133	3,530
$2,000 under $5,000	297,470	302,856	2,063,993	1,091,864	585,511	506,353	443,907	65,029
$5,000 under $10,000	648,826	661,627	5,403,342	4,832,290	1,681,732	3,150,558	2,621,713	417,528
$10,000 under $20,000	561,276	574,625	7,945,415	7,730,003	2,733,835	4,996,168	5,223,038	949,897
$20,000 under $50,000	280,902	287,873	10,594,006	8,445,372	5,007,683	3,437,689	6,586,826	1,602,895
$50,000 under $100,000	51,451	53,170	3,907,825	3,358,054	2,182,745	1,175,309	2,787,738	982,450
$100,000 under $500,000	8,479	8,805	1,033,395	1,282,739	509,571	773,168	1,044,156	487,052
$500,000 or more	315	336	75,133	351,213	12,964	338,249	287,485	160,263
Nontaxable returns	368,977	378,952	3,514,992	599,100	247,029	352,071	74,587	-
Hotels								
Total	11,247	11,253	358,725	77,486	[1]222	77,708	54,608	15,870
Taxable returns, total	6,237	6,243	203,789	77,857	19,323	58,534	53,999	15,870
$600 under $2,000	1,994	1,994	16,676	6,470	2,195	4,275	2,476	379
$2,000 under $5,000	2,194	2,194	45,685	14,863	6,120	8,743	8,866	1,376
$5,000 under $10,000	1,374	1,374	77,210	18,658	6,849	11,809	13,309	2,541
$10,000 under $20,000	569	569	51,345	17,236	4,524	12,712	12,854	3,097
$20,000 under $50,000	75	80	4,608	4,500	430	4,070	3,435	1,167
$50,000 under $100,000	26	27	4,688	4,739	[1]426	5,165	3,212	1,446
$100,000 under $500,000	5	5	3,577	11,391	[1]369	11,760	9,847	5,864
$500,000 or more	5,010	5,010	154,936	[1]371	[1]19,545	19,174	609	-
Nontaxable returns								
Tourist Courts and Motels								
Total	38,965	39,005	837,667	302,579	83,095	219,484	215,764	46,981
Taxable returns, total	26,568	26,608	614,975	301,080	90,072	211,008	211,311	46,981
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	6,383	6,383	66,030	22,285	4,689	17,596	8,347	1,082
$5,000 under $10,000	10,373	10,373	191,732	76,138	26,297	49,841	44,903	6,241
$10,000 under $20,000	6,111	6,145	172,414	83,902	29,109	54,793	61,682	10,597
$20,000 under $50,000	2,418	2,418	126,926	69,141	24,177	44,964	56,951	13,446
$50,000 under $100,000	399	404	41,568	26,220	4,411	21,809	21,604	7,272
$100,000 under $500,000	78	79	10,481	11,964	576	11,388	9,579	4,444
$500,000 or more	9	9	1,954	10,237	40	10,197	7,935	3,855
Nontaxable returns	12,397	12,397	222,692	1,499	[1]6,977	8,476	4,453	-
Trailer Parks and Camps								
Total	24,531	24,532	282,889	185,499	24,302	161,197	118,121	24,935
Taxable returns, total	17,351	17,352	198,233	180,219	24,274	155,945	117,358	24,935
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,391	3,391	19,433	11,377	[1]212	11,589	3,295	464
$5,000 under $10,000	7,780	7,780	51,762	57,447	7,201	50,246	31,689	4,883
$10,000 under $20,000	4,754	4,754	68,158	63,576	8,256	55,320	43,597	7,720
$20,000 under $50,000	1,025	1,025	45,823	27,854	7,526	20,328	22,258	4,981
$50,000 under $100,000	171	171	9,044	10,949	1,989	8,960	9,012	3,154
$100,000 under $500,000	27	28	1,813	4,515	[1]493	5,008	3,795	1,804
$500,000 or more	4	4	392	4,153	[1]269	4,422	3,545	1,905
Nontaxable returns	7,180	7,180	84,656	5,280	28	5,252	763	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income			Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
				Total (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Other income (less loss) (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Other Lodging Places								
Total	31,903	31,903	206,158	153,973	22,038	131,935	87,947	19,408
Taxable returns, total	18,663	18,663	131,990	142,594	22,367	120,227	87,135	19,408
$600 under $2,000	2,194	2,194	8,269	3,104	1,439	1,665	314	44
$2,000 under $5,000	6,383	6,383	34,722	20,896	8,024	12,872	9,283	1,358
$5,000 under $10,000	6,184	6,184	46,437	45,481	8,916	36,565	24,968	3,969
$10,000 under $20,000	3,244	3,244	32,367	41,289	4,634	36,655	27,791	5,056
$20,000 under $50,000	522	522	7,513	13,826	[1]937	14,763	9,486	2,163
$50,000 under $100,000	115	115	2,404	7,571	395	7,176	6,175	2,229
$100,000 under $500,000	17	17	191	2,612	[1]19	2,631	2,135	1,013
$500,000 or more	4	4	87	7,815	[1]85	7,900	6,983	3,576
Nontaxable returns	13,240	13,240	74,168	11,379	[1]329	11,708	812	-
Coin-operated Laundries and Dry Cleaning								
Total	30,579	30,670	459,683	271,003	63,959	207,044	171,735	30,946
Taxable returns, total	21,869	21,960	356,158	250,091	62,000	188,091	167,938	30,946
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,593	2,593	30,039	9,812	1,164	8,648	3,887	497
$5,000 under $10,000	8,976	8,976	115,095	66,971	18,109	48,862	36,356	5,216
$10,000 under $20,000	8,107	8,141	142,099	110,693	25,874	84,819	76,817	12,798
$20,000 under $50,000	1,876	1,933	63,550	52,327	16,493	35,834	42,382	9,214
$50,000 under $100,000	100	100	4,259	6,429	698	5,731	5,393	1,802
$100,000 under $500,000	17	17	720	2,573	135	2,438	2,049	948
$500,000 or more	1	1	41	923	[1]3	926	872	445
Nontaxable returns	8,710	8,710	103,525	20,912	1,959	18,953	3,797	-
Other Laundries and Dry Cleaning Plants								
Total	48,486	48,839	1,162,796	335,350	199,723	135,627	194,471	34,221
Taxable returns, total	35,078	35,203	983,158	312,888	187,376	125,512	190,779	34,221
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	8,179	8,179	125,655	30,956	23,064	7,892	11,013	1,565
$5,000 under $10,000	14,163	14,163	212,522	102,347	53,914	48,433	50,814	7,436
$10,000 under $20,000	8,972	9,040	391,754	116,472	69,302	47,170	79,049	13,143
$20,000 under $50,000	1,861	1,918	208,685	52,201	35,883	16,318	42,036	9,313
$50,000 under $100,000	95	95	18,543	6,248	2,647	3,601	5,462	1,909
$100,000 under $500,000	13	13	3,069	1,923	420	1,503	1,621	742
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	13,408	13,636	179,638	22,462	12,347	10,115	3,692	-
Photographic Studios								
Total	30,661	30,661	345,808	285,215	86,064	199,151	177,318	34,814
Taxable returns, total	27,868	27,868	310,422	278,781	82,012	196,769	176,967	34,814
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	4,787	4,787	34,255	16,806	8,559	8,247	6,463	878
$5,000 under $10,000	12,168	12,168	72,884	88,224	22,203	66,021	47,923	7,748
$10,000 under $20,000	8,831	8,831	128,187	117,634	29,266	88,368	77,858	13,972
$20,000 under $50,000	1,523	1,523	62,592	41,741	18,558	23,183	33,423	7,715
$50,000 under $100,000	125	125	6,644	8,100	2,083	6,017	6,538	2,241
$100,000 under $500,000	36	36	3,146	5,799	858	4,941	4,643	2,244
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,793	2,793	35,386	6,434	4,052	2,382	351	-
Beauty Shops								
Total	210,880	211,301	1,706,597	1,416,871	446,724	970,147	846,421	147,085
Taxable returns, total	169,766	169,987	1,455,438	1,356,103	408,682	947,421	840,449	147,085
$600 under $2,000	10,373	10,373	39,593	15,385	11,511	3,874	4,376	620
$2,000 under $5,000	37,502	37,502	235,735	133,434	78,857	54,577	62,114	9,180
$5,000 under $10,000	77,032	77,032	501,497	577,666	140,459	437,207	322,673	51,403
$10,000 under $20,000	41,063	41,197	503,071	523,464	137,593	385,871	364,140	64,736
$20,000 under $50,000	3,635	3,717	161,409	95,963	37,659	58,304	78,243	18,010
$50,000 under $100,000	151	156	11,988	9,011	2,545	6,466	7,834	2,661
$100,000 under $500,000	10	10	2,145	1,180	58	1,122	1,069	475
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	41,114	41,314	251,159	60,768	38,042	22,726	5,972	-
Barber Shops								
Total	126,291	126,292	857,129	724,396	440,662	283,734	368,644	61,200
Taxable returns, total	100,757	100,757	749,893	670,174	398,660	271,514	367,328	61,200
$600 under $2,000	4,588	4,588	12,326	6,833	6,499	334	1,918	265
$2,000 under $5,000	30,121	30,121	142,603	115,589	86,555	29,034	41,760	6,107
$5,000 under $10,000	52,263	52,263	386,112	370,508	218,081	152,427	199,452	31,954
$10,000 under $20,000	13,327	13,327	190,298	163,312	83,741	79,571	112,877	20,039
$20,000 under $50,000	421	421	14,684	10,793	3,005	7,788	8,704	1,794
$50,000 under $100,000	30	30	2,846	2,265	579	1,686	1,905	716
$100,000 under $500,000	7	7	1,024	874	200	674	712	325
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	25,534	25,535	107,236	54,222	42,002	12,220	1,316	

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Shoe Repair Shops, Shoe Shine Parlors, and Hat Cleaning Shops								
Total	17,982	17,982	172,619	102,115	57,558	44,557	55,943	9,441
Taxable returns, total	12,966	12,966	147,285	94,767	51,796	42,971	55,775	9,441
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	4,189	4,189	30,596	15,879	10,445	5,434	6,193	863
$5,000 under $10,000	6,583	6,583	62,305	50,266	24,826	25,440	29,439	4,744
$10,000 under $20,000	1,772	1,772	42,692	22,500	13,074	9,426	15,101	2,628
$20,000 under $50,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	-	-	-	-	-	-	-	-
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	5,016	5,016	25,334	7,348	5,762	1,586	168	-
Funeral Service and Crematories								
Total	13,540	13,540	602,058	199,685	145,548	54,137	148,768	33,327
Taxable returns, total	11,745	11,745	578,574	195,098	144,970	50,128	148,049	33,327
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	2,593	2,593	65,437	19,293	13,162	6,131	10,801	1,682
$10,000 under $20,000	4,399	4,399	188,998	64,481	46,656	17,825	46,406	8,442
$20,000 under $50,000	3,151	3,151	253,444	92,639	73,729	18,910	77,040	18,369
$50,000 under $100,000	191	191	28,343	11,834	8,610	3,224	10,635	3,776
$100,000 under $500,000	15	15	5,299	2,113	1,501	612	1,819	861
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
Garment Pressing, Alteration, and Repair								
Total	17,258	17,268	130,342	97,310	38,076	59,234	52,136	8,875
Taxable returns, total	12,070	12,080	112,743	88,936	32,952	55,984	51,050	8,875
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	2,394	2,394	11,908	8,575	4,757	3,818	3,442	507
$5,000 under $10,000	4,987	4,987	46,173	36,798	13,181	23,617	18,913	2,939
$10,000 under $20,000	2,638	2,638	34,314	33,377	9,186	24,191	21,974	3,831
$20,000 under $50,000	253	263	15,951	7,048	4,038	3,010	5,715	1,359
$50,000 under $100,000								
$100,000 under $500,000	3	3	42	463	[1]3	466	318	142
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	5,188	5,188	17,599	8,374	5,124	3,250	1,086	-
Other Personal Services								
Total	52,244	52,443	167,661	303,780	64,372	239,408	164,461	28,972
Taxable returns, total	38,480	38,679	149,452	285,451	54,519	230,932	164,047	28,972
$600 under $2,000	4,183	4,183	7,502	6,593	4,098	2,495	2,417	349
$2,000 under $5,000	8,976	8,976	24,245	32,268	15,187	17,081	12,015	1,728
$5,000 under $10,000	16,557	16,756	57,851	122,371	19,066	103,305	66,353	10,603
$10,000 under $20,000	7,815	7,815	36,740	96,094	11,113	84,981	62,106	10,932
$20,000 under $50,000	870	870	20,032	22,239	4,376	17,863	16,514	3,654
$50,000 under $100,000	70	70	2,256	4,753	464	4,289	3,756	1,329
$100,000 under $500,000	9	9	1,226	1,133	215	918	886	377
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	13,764	13,764	18,209	18,329	9,853	8,476	414	-
Advertising								
Total	17,178	17,208	497,259	227,935	87,387	140,548	152,784	35,425
Taxable returns, total	15,146	15,176	449,110	224,405	82,442	141,963	152,656	35,425
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	4,787	4,787	39,774	38,912	12,010	26,902	20,984	3,499
$10,000 under $20,000	5,728	5,728	116,842	78,982	26,023	52,959	52,296	9,648
$20,000 under $50,000	2,552	2,577	208,319	71,406	33,109	38,297	55,613	13,317
$50,000 under $100,000	241	246	33,131	15,364	6,044	9,320	12,586	4,427
$100,000 under $500,000	41	41	21,960	6,384	1,772	4,612	5,293	2,487
$500,000 or more	2	2	1,977	6,593	264	6,329	3,248	1,670
Nontaxable returns	2,032	2,032	48,149	3,530	4,945	[1]1,415	128	-
Services to Buildings								
Total	50,648	50,653	391,853	346,780	139,740	207,040	182,639	31,909
Taxable returns, total	41,877	41,882	340,724	326,317	128,389	197,928	182,122	31,909
$600 under $2,000	2,393	2,393	6,692	3,327	2,789	538	776	110
$2,000 under $5,000	9,968	9,968	46,155	35,674	19,911	15,763	13,272	1,969
$5,000 under $10,000	19,150	19,150	103,949	143,048	49,070	93,978	71,934	11,388
$10,000 under $20,000	9,693	9,693	138,732	123,947	46,018	77,929	79,588	14,214
$20,000 under $50,000	637	637	35,879	17,636	9,396	8,240	14,228	3,335
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	6	6	1,116	755	248	507	600	276
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	8,771	8,771	51,129	20,463	11,351	9,112	517	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Consulting Services								
Total	61,622	61,658	589,228	1,143,676	262,163	881,513	816,176	221,373
Taxable returns, total	54,388	54,423	545,247	1,131,783	258,682	873,101	815,712	221,373
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	4,787	4,787	13,378	17,828	5,625	12,203	6,635	915
$5,000 under $10,000	10,412	10,412	77,713	77,664	29,625	48,039	42,693	6,933
$10,000 under $20,000	21,345	21,345	140,311	310,299	64,785	245,514	205,402	37,769
$20,000 under $50,000	14,492	14,521	220,610	426,497	109,822	316,675	323,366	77,736
$50,000 under $100,000	2,193	2,198	64,455	145,302	32,617	112,685	114,984	40,140
$100,000 under $500,000	719	720	24,512	119,633	14,065	105,568	92,932	42,540
$500,000 or more	41	41	3,540	33,848	1,661	32,187	29,676	15,337
Nontaxable returns	7,234	7,235	43,981	11,893	3,481	8,412	464	-
Other Business Services								
Total	157,263	158,039	1,701,498	1,644,401	432,325	1,212,076	1,074,577	232,404
Taxable returns, total	133,701	134,078	1,411,876	1,608,058	423,204	1,184,854	1,070,377	232,404
$600 under $2,000	2,992	2,992	8,402	4,289	2,251	2,038	1,342	188
$2,000 under $5,000	16,557	16,557	91,082	62,623	30,050	32,573	26,467	3,935
$5,000 under $10,000	50,924	50,924	368,609	381,484	116,233	265,251	207,942	33,603
$10,000 under $20,000	50,156	50,424	474,963	679,255	159,408	519,847	458,627	83,774
$20,000 under $50,000	11,425	11,508	353,882	312,679	89,077	223,602	240,338	55,558
$50,000 under $100,000	1,270	1,290	88,329	84,949	20,211	64,738	69,759	24,266
$100,000 under $500,000	356	362	21,869	58,413	5,210	53,203	47,283	21,517
$500,000 or more	21	21	4,740	24,366	764	23,602	18,619	9,563
Nontaxable returns	23,562	23,961	289,622	36,343	9,121	27,222	4,200	-
Top and Body Repair Shops								
Total	22,268	22,268	572,055	162,659	106,184	56,475	87,738	15,566
Taxable returns, total	17,452	17,452	519,858	151,709	99,200	52,509	87,405	15,566
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	3,990	3,990	46,702	15,521	7,207	8,314	5,849	824
$5,000 under $10,000	9,375	9,375	219,906	70,079	45,375	24,704	33,731	5,145
$10,000 under $20,000	3,348	3,348	172,521	44,116	31,655	12,461	29,916	5,266
$20,000 under $50,000	719	719	77,450	20,752	14,241	6,511	16,820	3,961
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	4,816	4,816	52,197	10,950	6,984	3,966	333	-
General Repair Shops								
Total	79,222	79,222	1,656,414	460,942	247,812	213,130	238,055	40,936
Taxable returns, total	58,011	58,011	1,240,890	424,605	222,766	201,839	236,776	40,936
$600 under $2,000	2,598	2,598	15,079	3,919	3,254	665	765	112
$2,000 under $5,000	17,953	17,953	264,403	67,653	44,274	23,379	24,223	3,433
$5,000 under $10,000	25,334	25,334	418,997	180,588	77,423	103,165	89,115	13,956
$10,000 under $20,000	11,034	11,034	388,233	139,836	73,974	65,862	95,824	16,755
$20,000 under $50,000	1,025	1,025	140,056	27,494	21,712	5,782	22,359	4,953
$50,000 under $100,000	60	60	13,288	3,742	2,128	1,614	3,285	1,164
$100,000 under $500,000	7	7	834	1,373	1	1,372	1,205	563
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	21,211	21,211	415,524	36,337	25,046	11,291	1,279	-
Tire, Paint, and Other Repair Shops								
Total	17,099	17,149	454,978	121,161	73,500	47,661	69,048	12,791
Taxable returns, total	13,109	13,159	388,187	114,795	71,196	43,599	68,416	12,791
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,790	3,790	63,381	14,563	8,596	5,967	4,135	602
$5,000 under $10,000	5,984	5,984	92,953	45,940	24,841	21,099	24,215	3,872
$10,000 under $20,000	2,444	2,444	117,380	33,300	22,576	10,724	23,080	4,140
$20,000 under $50,000	681	731	111,034	19,964	15,029	4,935	16,447	4,032
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	1	1	566	100	97	3	89	38
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,990	3,990	66,791	6,366	2,304	4,062	632	-
Radio and TV Repair Shops								
Total	37,580	37,580	346,061	255,676	73,835	181,841	141,244	23,852
Taxable returns, total	30,797	30,797	298,818	245,876	69,283	176,593	139,533	23,852
$600 under $2,000	1,595	1,595	7,963	2,208	1,413	795	777	110
$2,000 under $5,000	5,585	5,585	30,574	20,856	8,008	12,848	8,580	1,263
$5,000 under $10,000	15,759	15,759	145,339	116,872	33,725	83,147	57,771	8,962
$10,000 under $20,000	7,456	7,456	92,956	95,178	20,080	75,098	63,284	11,338
$20,000 under $50,000	392	392	18,924	10,203	5,971	4,232	8,658	2,028
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	-	-	-	-	-	-	-	-
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	6,783	6,783	47,243	9,800	4,552	5,248	1,711	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Electrical Repair Shops, Except Radio and TV								
Total	21,149	21,149	264,830	155,685	56,882	98,803	88,222	14,971
Taxable returns, total	18,156	18,156	245,582	148,920	52,651	96,269	88,222	14,971
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	3,391	3,391	57,061	12,334	7,780	4,554	4,530	673
$5,000 under $10,000	10,373	10,373	84,045	78,772	19,197	59,575	44,166	6,961
$10,000 under $20,000	3,648	3,648	73,653	48,083	19,609	28,474	32,155	5,709
$20,000 under $50,000	338	338	28,104	8,532	5,321	3,211	6,751	1,445
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	2	2	134	215	67	148	178	71
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,993	2,993	19,248	6,765	4,231	2,534	-	-
Reupholstery and Furniture Repair								
Total	23,510	23,510	296,763	139,524	58,411	81,113	69,915	11,881
Taxable returns, total	17,122	17,122	217,256	126,536	48,214	78,322	69,740	11,881
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	4,588	4,588	29,112	17,472	7,822	9,650	6,046	879
$5,000 under $10,000	8,578	8,578	106,404	62,798	21,620	41,178	30,740	4,728
$10,000 under $20,000	3,075	3,075	50,356	37,405	12,744	24,661	25,896	4,589
$20,000 under $50,000	277	277	16,871	7,673	5,192	2,481	6,439	1,527
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	1	1	112	102	92	10	95	41
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	6,388	6,388	79,507	12,988	10,197	2,791	175	-
Other Repair Services, Except Automobile								
Total	95,659	95,659	794,139	671,332	242,881	428,451	384,776	67,606
Taxable returns, total	77,613	77,613	689,357	642,226	224,677	417,549	384,463	67,606
$600 under $2,000	2,992	2,992	8,708	4,709	2,699	2,010	1,333	189
$2,000 under $5,000	15,958	15,958	76,766	59,227	26,440	32,787	21,781	3,108
$5,000 under $10,000	37,302	37,302	234,632	271,196	81,331	189,865	145,063	22,846
$10,000 under $20,000	19,467	19,467	267,507	252,745	85,299	167,446	172,053	30,509
$20,000 under $50,000	1,811	1,811	87,030	46,872	25,366	21,506	38,059	8,396
$50,000 under $100,000	70	70	11,069	4,258	2,366	1,892	3,859	1,304
$100,000 under $500,000	12	12	3,311	2,240	940	1,300	2,008	1,056
$500,000 or more	1	1	334	979	236	743	307	198
Nontaxable returns	18,046	18,046	104,782	29,106	18,204	10,902	313	-
Motion Picture Production, Distribution, and Related Services								
Total	4,142	4,342	61,899	81,594	12,206	69,388	60,107	22,459
Taxable returns, total	3,378	3,378	52,749	80,785	15,714	65,071	60,107	22,459
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $20,000	1,444	1,444	12,095	21,076	4,694	16,382	14,009	2,602
$20,000 under $50,000	566	566	16,256	14,386	3,665	10,721	10,745	2,345
$50,000 under $100,000	115	115	5,388	7,592	1,662	5,930	5,749	2,074
$100,000 under $500,000	51	51	7,985	9,073	2,028	7,045	6,533	3,057
$500,000 or more	6	6	128	23,453	[1]193	23,646	20,240	11,959
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	-	-
Theatrical Producers, Bands, Orchestras, and Entertainers								
Total	50,603	50,610	318,058	469,555	88,890	380,665	298,200	71,883
Taxable returns, total	42,737	42,744	288,398	461,959	87,274	374,685	297,510	71,883
$600 under $2,000	3,990	3,990	10,708	5,553	3,274	2,279	1,717	243
$2,000 under $5,000	7,248	7,248	49,426	25,445	8,998	16,447	10,495	1,483
$5,000 under $10,000	17,537	17,537	63,857	133,683	27,271	106,412	73,140	11,851
$10,000 under $20,000	11,039	11,039	63,926	147,962	17,893	130,069	99,586	18,171
$20,000 under $50,000	2,278	2,278	49,853	64,357	12,310	52,047	48,791	11,558
$50,000 under $100,000	432	437	20,242	29,057	6,350	22,707	22,958	8,072
$100,000 under $500,000	194	196	26,300	34,619	10,200	24,419	25,473	12,124
$500,000 or more	19	19	4,086	21,283	978	20,305	15,350	8,381
Nontaxable returns	7,866	7,866	29,660	7,596	1,616	5,980	690	-
Bowling Alleys, and Billiard and Pool Parlors								
Total	11,375	11,575	209,198	73,725	30,622	43,103	43,942	8,440
Taxable returns, total	7,419	7,419	136,902	65,992	27,370	38,622	42,124	8,440
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$2,000 under $5,000	1,995	1,995	15,570	7,401	3,212	4,189	2,139	315
$5,000 under $10,000	3,391	3,391	52,936	24,478	12,406	12,072	13,403	2,099
$10,000 under $20,000	1,373	1,373	39,956	18,476	6,464	12,012	13,301	2,389
$20,000 under $50,000	392	392	20,694	10,356	4,537	5,819	8,895	2,049
$50,000 under $100,000	60	60	3,652	3,904	556	3,348	3,377	1,164
$100,000 under $500,000	9	9	1,554	1,199	17	1,182	992	422
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	3,956	4,156	72,296	7,733	3,252	4,481	1,818	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Offices of Physicians and Surgeons								
Total	152,974	153,203	6,791,024	5,480,177	4,168,390	1,311,787	4,356,941	1,322,541
Taxable returns, total	148,793	149,022	6,727,648	5,464,671	4,148,519	1,316,152	4,353,998	1,322,541
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	9,808	9,808	93,563	75,153	39,857	35,296	41,010	6,576
$10,000 under $20,000	25,874	25,874	467,032	395,557	234,989	160,568	273,213	52,281
$20,000 under $50,000	80,463	80,567	3,383,986	2,680,576	2,058,291	622,285	2,103,268	535,474
$50,000 under $100,000	28,226	28,336	2,271,081	1,839,912	1,487,496	352,416	1,539,806	543,958
$100,000 under $500,000	3,407	3,422	503,891	457,413	323,710	133,703	386,805	178,877
$500,000 or more	18	18	3,970	12,488	2,693	9,795	9,029	5,252
Nontaxable returns	4,181	4,181	63,376	15,506	19,871	[1]4,365	2,943	-
Offices of Dentists and Dental Surgeons								
Total	82,055	82,181	3,195,006	1,915,517	1,627,613	287,904	1,448,535	355,544
Taxable returns, total	79,182	79,308	3,160,373	1,903,677	1,618,746	284,931	1,444,792	355,544
$600 under $2,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	6,611	6,611	121,312	51,323	42,735	8,588	27,255	3,892
$10,000 under $20,000	29,775	29,842	773,425	452,520	372,285	80,235	313,520	57,598
$20,000 under $50,000	37,449	37,503	1,835,765	1,108,113	967,981	140,132	860,493	205,318
$50,000 under $100,000	3,857	3,862	367,727	245,711	207,232	38,479	205,641	71,855
$100,000 under $500,000	290	290	49,235	39,053	25,642	13,411	33,577	15,398
$500,000 or more	4	4	580	2,480	[1]28	2,508	2,155	1,251
Nontaxable returns	2,873	2,873	34,633	11,840	8,867	2,973	3,743	-
Offices of Osteopathic Physicians								
Total	7,032	7,037	248,687	166,118	136,329	29,789	131,573	34,293
Taxable returns, total	7,032	7,037	248,687	166,118	136,329	29,789	131,573	34,293
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $20,000	2,553	2,553	56,321	37,912	29,208	8,704	27,769	5,293
$20,000 under $50,000	2,808	2,808	127,363	86,461	71,614	14,847	69,084	17,021
$50,000 under $100,000	432	437	38,746	27,777	23,372	4,405	24,511	8,715
$100,000 under $500,000	42	42	7,873	5,677	4,248	1,429	5,161	2,463
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	-	-	-	-	-	-	-	-
Offices of Chiropractors								
Total	18,211	18,211	177,476	143,423	87,808	55,615	84,895	15,570
Taxable returns, total	15,418	15,418	163,910	142,654	88,065	54,589	84,895	15,570
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	3,990	3,990	21,092	14,954	7,355	7,599	5,007	699
$5,000 under $10,000	6,583	6,583	46,571	47,627	25,269	22,358	24,283	3,833
$10,000 under $20,000	3,822	3,822	60,922	51,507	33,009	18,498	33,321	5,877
$20,000 under $50,000	1,003	1,003	34,574	26,912	21,976	4,936	20,881	4,607
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	5	5	87	763	49	714	702	296
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	2,793	2,793	13,566	769	[1]257	1,026	-	-
Medical Laboratories								
Total	2,450	2,450	67,887	51,588	23,806	27,782	37,782	11,332
Taxable returns, total	2,183	2,183	64,453	50,114	23,308	26,806	37,321	11,332
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $20,000	636	636	7,242	8,411	2,255	6,156	5,729	1,056
$20,000 under $50,000	558	558	25,448	18,315	9,338	8,977	13,628	3,638
$50,000 under $100,000	151	151	11,833	10,113	4,157	5,956	8,536	3,037
$100,000 under $500,000	39	39	7,373	5,206	2,087	3,119	4,393	2,007
$500,000 or more	.2	2	186	2,529	58	2,471	2,323	1,163
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
Dental Laboratories								
Total	7,864	7,864	181,763	83,140	59,243	23,897	53,716	10,231
Taxable returns, total	7,665	7,665	179,272	82,869	59,319	23,550	53,716	10,231
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	3,192	3,192	33,907	23,766	15,356	8,410	11,840	1,819
$10,000 under $20,000	2,617	2,617	71,682	36,684	27,327	9,357	25,843	4,790
$20,000 under $50,000	643	643	32,186	16,315	11,484	4,831	13,194	2,997
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $500,000	1	1	570	161	145	16	157	80
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	(2)	(2)	(2)	(2)	(2)	(2)	-	-

Footnotes at end of table.

PROPRIETORS' ADJUSTED GROSS INCOME AND TAX

Table 2.12—NUMBER OF RETURNS, NUMBER OF BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, FOR TAXABLE AND NONTAXABLE RETURNS, BY SIZE OF ADJUSTED GROSS INCOME AND BY SELECTED INDUSTRIES—Continued

Selected industry and size of adjusted gross income	Number of returns	Number of businesses	Business receipts (Thousand dollars)	Adjusted gross income: Total (Thousand dollars)	Adjusted gross income: Net profit (less loss) (Thousand dollars)	Adjusted gross income: Other income (less loss) (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SERVICES—Continued								
Sanatoria, and Convalescent and Rest Homes								
Total	12,971	13,015	528,417	102,671	61,330	41,341	73,226	16,377
Taxable returns, total	8,196	8,240	397,442	102,744	60,304	42,440	72,770	16,377
$600 under $2,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$2,000 under $5,000	1,995	1,995	19,420	6,438	4,183	2,255	2,194	326
$5,000 under $10,000	2,593	2,593	57,711	18,761	7,835	10,926	10,344	1,635
$10,000 under $20,000	2,151	2,151	144,459	31,507	20,523	10,984	23,384	4,429
$20,000 under $50,000	1,089	1,123	110,913	32,639	21,250	11,389	26,195	6,366
$50,000 under $100,000	141	151	38,008	9,245	5,247	3,998	7,509	2,310
$100,000 under $500,000	28	28	10,133	3,771	1,165	2,606	3,082	1,302
$500,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns	4,775	4,775	130,975	[1]73	1,026	[1]1,099	456	-
Legal Services								
Total	131,888	131,893	2,648,522	2,801,003	1,430,997	1,370,006	2,077,901	564,822
Taxable returns, total	121,739	121,744	2,591,426	2,789,349	1,422,423	1,366,926	2,076,740	564,822
$600 under $2,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$2,000 under $5,000	4,189	4,189	23,420	15,872	10,135	5,737	6,747	1,017
$5,000 under $10,000	21,479	21,479	200,583	164,484	86,527	77,957	89,539	14,561
$10,000 under $20,000	47,199	47,199	653,277	693,244	329,879	363,365	464,062	87,109
$20,000 under $50,000	40,288	40,288	1,160,565	1,207,846	678,024	529,822	934,760	229,426
$50,000 under $100,000	7,019	7,024	411,811	461,420	239,097	222,323	379,315	135,315
$100,000 under $500,000	1,324	1,324	134,176	203,971	74,265	129,706	166,456	78,161
$500,000 or more	42	42	6,927	42,178	4,168	38,010	35,659	19,204
Nontaxable returns	10,149	10,149	57,096	11,654	8,574	3,080	1,161	-
Educational Services								
Total	97,592	97,686	443,252	892,286	147,669	744,617	546,193	106,098
Taxable returns, total	79,570	79,664	391,274	858,768	133,599	725,169	544,299	106,098
$600 under $2,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$2,000 under $5,000	12,368	12,368	34,530	44,544	20,204	24,340	18,284	2,657
$5,000 under $10,000	31,806	31,806	129,465	244,946	42,986	201,960	129,146	20,622
$10,000 under $20,000	27,326	27,394	135,332	368,631	43,025	325,606	242,086	43,693
$20,000 under $50,000	6,278	6,304	73,262	167,246	22,358	144,888	128,861	29,410
$50,000 under $100,000	341	341	12,551	22,037	3,073	18,964	17,961	6,129
$100,000 under $500,000	54	54	2,589	8,569	603	7,966	7,058	3,243
$500,000 or more	1	1	1	747	1	746	437	279
Nontaxable returns	18,022	18,022	51,978	33,518	14,070	19,448	1,894	-
Engineering Services								
Total	39,281	39,283	706,021	650,997	222,226	428,771	464,175	111,893
Taxable returns, total	36,426	36,428	639,621	646,564	223,104	423,460	463,407	111,893
$600 under $2,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$2,000 under $5,000	1,995	1,995	18,376	8,750	4,646	4,104	2,992	385
$5,000 under $10,000	7,846	7,846	109,522	58,993	27,010	31,983	30,068	4,621
$10,000 under $20,000	17,264	17,264	157,294	250,669	70,228	180,441	166,367	30,442
$20,000 under $50,000	8,053	8,053	244,801	232,053	86,080	145,973	181,755	42,757
$50,000 under $100,000	864	864	71,623	55,148	23,491	31,657	46,516	16,281
$100,000 under $500,000	195	197	35,825	31,127	10,211	20,916	27,051	12,688
$500,000 or more	10	10	2,175	9,432	1,493	7,939	8,586	4,709
Nontaxable returns	2,855	2,855	66,400	4,433	[1]878	5,311	768	-
Architectural Services								
Total	16,337	16,337	468,765	293,687	150,008	143,679	213,505	53,246
Taxable returns, total	15,232	15,232	451,226	292,698	147,426	145,272	213,505	53,246
$600 under $2,000	-	-	-	-	-	-	-	-
$2,000 under $5,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$5,000 under $10,000	2,428	2,428	13,188	19,941	5,654	14,287	10,145	1,561
$10,000 under $20,000	7,017	7,017	122,829	101,397	43,649	57,748	68,257	12,624
$20,000 under $50,000	4,022	4,022	185,208	117,139	66,226	50,913	90,922	21,786
$50,000 under $100,000	452	452	73,781	29,638	19,645	9,993	25,417	8,755
$100,000 under $500,000	113	113	38,191	17,540	8,996	8,544	14,808	7,160
$500,000 or more	3	3	9,383	2,119	1,318	801	1,832	1,025
Nontaxable returns	[2]	[2]	[2]	[2]	[2]	[2]	-	-
Accounting, Auditing, and Bookkeeping Services								
Total	121,153	121,187	976,789	1,517,997	456,486	1,061,511	1,001,424	205,770
Taxable returns, total	112,364	112,398	920,903	1,499,742	448,737	1,051,005	998,632	205,770
$600 under $2,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$2,000 under $5,000	7,979	7,979	25,370	31,837	10,978	20,859	13,005	1,970
$5,000 under $10,000	33,836	33,836	163,367	258,401	63,180	195,221	136,935	22,010
$10,000 under $20,000	52,563	52,596	346,580	724,363	180,188	544,175	470,615	85,042
$20,000 under $50,000	14,753	14,753	324,990	404,473	167,144	237,329	313,493	72,941
$50,000 under $100,000	918	918	45,535	59,133	20,561	38,572	48,743	16,885
$100,000 under $500,000	119	120	10,204	17,065	4,005	13,060	13,580	6,145
$500,000 or more	2	2	15	1,414	13	1,401	1,307	643
Nontaxable returns	8,789	8,789	55,886	18,255	7,749	10,506	2,792	-

[1]Net loss exceeds net profit or income.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

CONTENTS

Income statement frequencies and amounts, 152
Partnerships with payroll, 152
Balance sheet reporting, 152

Chart
3A Partnerships' volume of business of States, 1967, 151

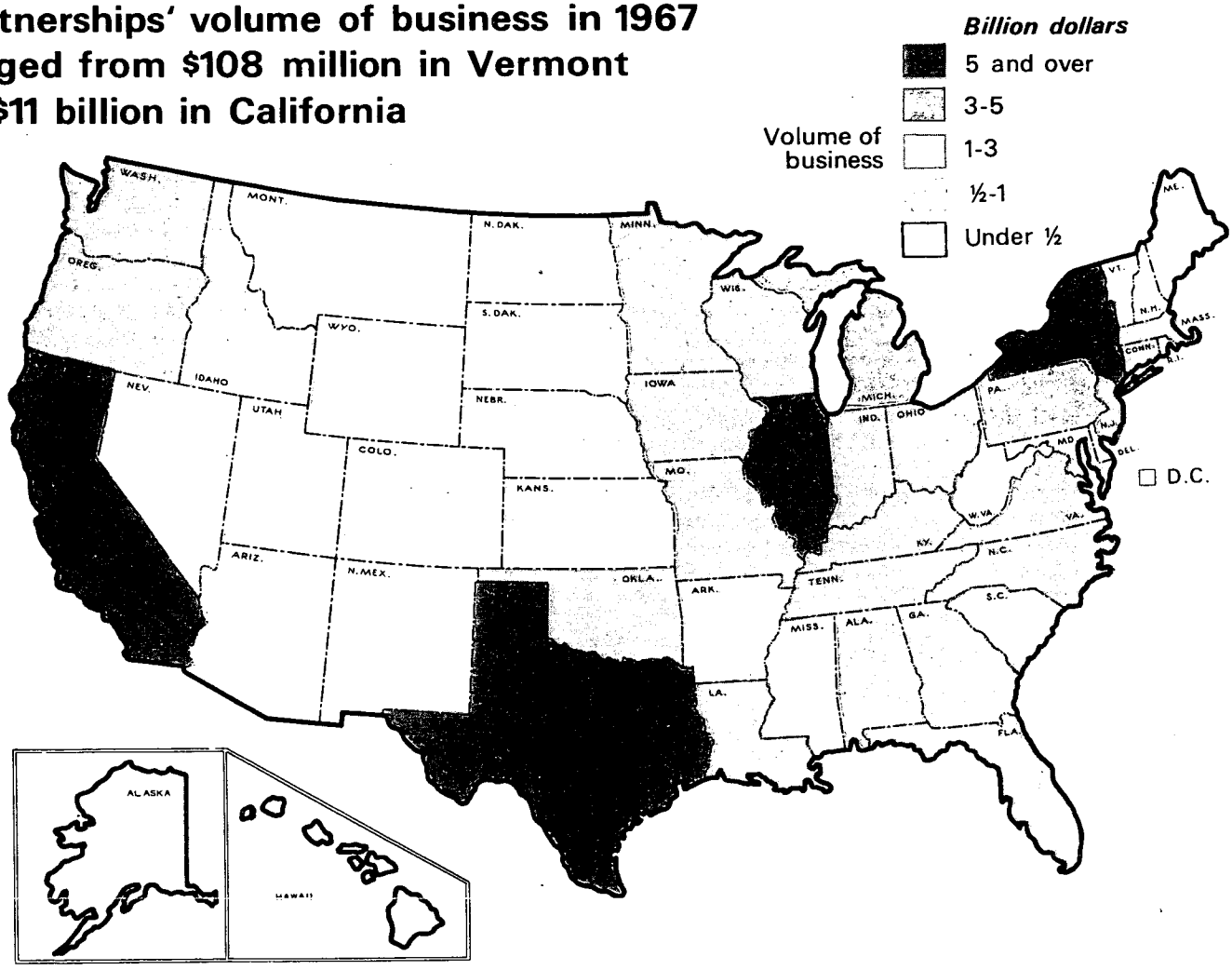
Basic tables
3.1 Number of partnerships, receipts, cost of goods sold, depreciation, payroll, net profit, and inventory, by industry, 153
3.2 Frequencies and amounts of income statement items for selected industries, 159
3.3 Number of partnerships, receipts, cost of goods sold, depreciation, payroll, net profit, and inventory, by selected industries and size of business receipts, 165
3.4 Number of partnerships, business receipts, cost of goods sold, gross profit, and net profit, by size of gross profit and selected industries, 181
3.5 Partnerships in 27 States: Number of partnerships and selected income and deduction items for selected industries, 186
3.6 Partnerships in 23 States: Number of partnerships, receipts, and selected deduction items, by industrial division, 201
3.7 Partnerships with payroll: Number of partnerships, business receipts, and payroll as a percent of business receipts, by size of payroll and selected industries, 205
3.8 Total assets and income statement items, by size of total assets and industrial division, 207
3.9 Partnerships with balance sheets: Number of partnerships, business receipts, and total assets, by size of business receipts and total assets, for 1966 and 1967, by industrial division, 213

Section 3

Partnerships

Chart 3A

Partnerships' volume of business in 1967 ranged from $108 million in Vermont to $11 billion in California



Source: Tables 3.5 and 3.6

The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more persons organized for profit that are not specifically classified by the Code as corporations. Partnerships are not taxable as such; the partners, who may be individuals, estates, trusts, other partnerships, or corporations, report their shares of the groups' taxable incomes (or losses) as a part of their own income.

Under some circumstances the members of an organization that would normally be treated as a partnership may elect, under IR Code section 761, not to be considered

a partnership. Those eligible for the election are investing partnerships or joint production, extraction, or use agreements that do not really involve the active conduct of complete business operations by the group. The partners in such an agreement report their share of the business income and deductions on their own returns, and no return is filed for the group. The actual extent of these business activities is not known; however, for the area of petroleum exploration and production, see section 2.

INCOME STATEMENT FREQUENCIES AND AMOUNTS

Basic partnership data classified by industry and size of business are presented in tables 3.1-3.4. These data include business receipts, gross and net profit, selected deduction amounts, and, in table 3.2, frequencies as well as amounts for most of the Form 1065 income statement items. This is the first time since 1961 that income statement frequencies have been published in this report series. Partnerships using the Form 1040 schedule F to report their farm income were included in table 3.2 under the comparable Form 1065 items; for the specific items considered comparable, refer to the heading for that particular item (such as "cost of labor") in section 6, Explanation of Terms.

PARTNERSHIPS WITH PAYROLL

Table 3.7 presents some estimates for partnerships that reported separate deductions for salaries and wages paid or for cost of labor in cost of goods sold. These two figures from the Form 1065 were combined and labeled "payroll" in this and several other tables. For farms, "payroll" was the amount for "labor hired" from schedule F.

The figures in table 3.7 are subject to several important limitations. The components of the payroll figure sometimes included items which were really purchases of services from other businesses rather than payroll, such as contract labor, typing services, and janitorial services. This probably exaggerated the number of returns with small amounts of "payroll." On the other hand, some part of partnerships' payroll that should have been included in the table was missed because it was included in other deduction items. For example, in industries where compensation of employees took the form of commissions, it was not uncommon for the taxpayer to report the deduction under the heading "Other deductions." On balance, the figures given in this report for "payroll" are probably understated, especially in the larger size categories.

BALANCE SHEET REPORTING

Two tables in this section are presented to show the extent and characteristics of partnership balance sheet reporting, which is a continuing feature of this report series. Table 3.8 presents income statement data by size of total assets for partnerships reporting balance sheet data. Table 3.9 shows number, receipts, and total assets cross-classified by size of business receipts and size of total assets.

The definition of returns with balance sheets was revised for 1967 to include final returns that showed no assets because the partnership was going out of business. The column in the tables labeled "zero assets" is comprised of these returns. In table 3.9, the 1966 data were revised to include these returns also. The effect of this change was to reduce the percentage of partnerships not reporting balance sheet data from 51 percent to 45 percent.

The industry distribution of partnerships reporting balance sheets greatly influences their characteristics as shown in the tables. Those reporting assets are dominated by returns in the finance, insurance, and real estate division. This division accounts for 66 percent of all partnership assets reported and over 70 percent of the assets in the largest asset size group.

PARTNERSHIPS

Table 3.1—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY

Industry	Number of—		Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
All industries	906,182	2,938,431	80,137,915	78,022,998	43,148,059	3,006,673	10,693,596	10,865,953	251,419	4,899,158
Agriculture, forestry, and fisheries	124,633	312,434	5,612,519	5,449,690	3,394,603	400,765	527,190	633,453	10,757	359,516
Farms	114,297	287,590	4,716,372	4,565,319	2,786,121	368,380	421,759	529,983	8,934	322,624
Field crop farms	36,644	97,147	1,383,687	1,335,104	656,064	132,927	125,945	234,753	1,595	39,443
Fruit, tree nut, and vegetable farms	10,885	30,777	539,202	525,665	296,152	38,017	126,352	69,306	295	5,935
Livestock farms	53,628	127,188	2,372,888	2,311,160	1,602,347	163,744	120,901	169,771	5,266	233,690
Animal specialities farms	1,614	4,500	30,148	28,922	22,324	4,796	4,353	[1]5,434	(2)	(2)
Other farms	11,526	27,978	390,447	364,468	209,234	28,896	44,208	61,587	1,557	39,280
Agricultural services and hunting and trapping	8,256	19,006	808,456	798,073	561,020	25,924	83,022	98,515	1,695	36,091
Miscellaneous agricultural services	2,834	7,150	399,026	393,664	311,085	13,766	41,338	21,193	562	14,704
Offices of veterinarians and animal hospitals	1,848	3,904	139,136	138,022	48,088	2,963	15,916	58,767	526	2,251
Other animal husbandry services	1,445	3,456	192,574	188,937	162,768	4,862	8,800	3,466	305	17,953
Horticultural services	2,075	4,358	75,065	74,795	37,684	4,078	16,119	14,865	300	1,183
Hunting and trapping, and game propagation	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-
Forestry	678	1,926	11,968	11,890	6,567	615	1,297	1,485	(2)	(2)
Fisheries	1,403	3,912	75,723	74,408	40,895	5,846	21,112	3,470	(2)	(2)
Mining	13,243	94,064	1,110,685	1,045,433	473,729	88,844	133,584	65,219	622	9,708
Metal mining	555	1,834	54,118	52,497	27,352	4,348	10,074	[1]2,175	(2)	(2)
Coal mining	932	2,773	192,955	190,922	109,290	15,396	41,045	11,190	44	1,367
Crude petroleum and natural gas	10,691	86,609	730,696	675,913	269,876	58,530	53,693	46,725	303	2,783
Quarrying and mining, not elsewhere classified	1,065	2,848	132,916	126,101	67,211	10,570	28,772	9,479	247	4,565
Contract construction	52,342	117,882	7,256,095	7,129,026	5,372,941	138,946	1,302,848	741,540	13,234	260,476
General contractors	20,860	47,897	4,701,770	4,600,366	3,709,645	80,566	682,917	349,870	4,107	180,745
Building construction	17,178	39,248	3,558,816	3,476,704	2,897,876	39,043	483,430	257,021	3,693	164,056
Heavy construction, except buildings	1,703	4,120	665,712	655,726	469,747	27,202	104,930	49,413	205	1,905
General contractors not allocable	1,979	4,529	477,242	467,936	342,022	14,321	94,557	43,436	210	14,788
Special trade contractors	30,847	68,487	2,438,847	2,413,588	1,569,458	56,990	588,939	383,253	9,119	79,570
Plumbing, heating, and air conditioning	5,343	11,603	574,699	569,047	405,248	8,334	108,804	75,405	3,642	31,161
Painting, paperhanging, and decorating	4,274	9,164	173,574	172,496	93,826	3,266	53,934	44,205	565	2,295
Electrical work	2,457	5,222	333,874	327,410	238,907	4,712	88,171	44,651	1,390	12,494
Masonry, stonework, and plastering	4,678	10,148	345,363	341,194	219,011	5,895	104,124	65,837	420	8,425
Carpentering and flooring	3,815	8,502	198,430	197,281	118,891	2,819	39,592	39,137	846	6,053
Roofing and sheet metal work	1,874	4,412	157,677	157,055	101,858	2,399	43,392	23,671	832	7,455
Concrete work	1,313	3,651	145,959	145,180	100,029	4,319	37,466	19,730	165	1,741
Water well drilling	440	880	31,154	30,900	17,004	2,232	4,738	3,744	(2)	(2)
Miscellaneous special trade contractors	6,652	14,905	478,117	473,025	274,684	23,014	108,718	66,873	1,199	9,822
Contractors not allocable	635	1,498	115,478	115,072	93,838	1,390	30,992	8,417	(2)	(2)
Manufacturing	34,486	84,688	5,697,329	5,640,008	3,962,280	139,482	1,174,449	561,919	19,672	460,843
Food and kindred products	3,435	8,734	1,210,820	1,200,569	943,861	23,380	142,988	63,709	2,242	59,929
Textile mill products	610	1,810	234,594	233,449	188,641	9,566	39,282	7,433	364	27,400
Apparel and other textile products	2,042	4,794	574,477	572,069	430,294	3,911	192,348	46,165	1,283	58,725
Lumber and wood products, except furniture	5,286	12,543	726,337	716,479	497,905	33,466	137,603	52,182	1,821	54,866
Furniture and fixtures	1,592	3,727	201,365	199,672	142,373	2,647	41,275	19,306	985	19,300
Printing, publishing, and allied industries	5,342	12,650	476,055	470,034	271,116	11,678	124,602	79,268	2,854	19,809
Chemicals and allied products	1,185	3,102	214,181	211,995	144,499	7,768	32,704	12,999	1,005	18,556
Leather and leather products	276	693	48,976	48,873	37,078	467	11,770	3,472	267	5,230
Stone, clay, and glass products	1,054	2,672	167,429	164,205	100,015	6,317	37,137	22,901	792	15,232
Primary metal industries	654	1,672	195,569	193,803	140,334	3,980	38,510	21,526	429	21,934
Fabricated metal products	2,520	6,205	389,228	383,549	245,983	8,983	96,709	59,667	1,686	30,651
Machinery, except electric	4,995	12,140	500,938	497,262	299,894	14,371	125,913	84,742	2,517	39,439
Electrical machinery, equipment, and supplies	542	1,386	75,910	75,137	53,468	943	15,197	6,859	320	9,155
Transportation equipment	756	1,877	118,643	117,229	83,256	2,913	27,041	10,073	519	14,658
Manufacturing, not elsewhere classified	3,972	10,234	554,767	547,756	377,903	8,909	110,550	60,566	2,463	65,589
Manufacturing not allocable	224	449	8,040	7,927	5,660	183	820	1,051	(2)	(2)
Transportation, communication, electric, gas, and sanitary services.	15,236	42,897	1,336,826	1,310,437	818,577	83,792	255,535	142,173	1,211	27,657
Local transportation	1,202	3,054	67,386	65,737	35,831	5,829	18,513	7,690	(2)	(2)
Taxicabs	520	1,585	23,885	23,293	15,469	1,165	7,785	2,012	(2)	(2)
Other	682	1,469	43,501	42,444	20,362	4,664	10,728	5,678	(2)	(2)
Trucking and warehousing	9,247	21,301	810,018	793,797	487,205	55,495	152,303	87,447	555	17,121
Trucking, local and long distance	7,940	17,691	578,692	567,252	322,874	47,880	121,576	66,442	190	3,148
Public warehousing and motor freight terminals	1,307	3,610	231,326	226,545	164,331	7,615	30,727	21,005	365	13,973
Water transportation	802	2,621	76,873	75,853	47,019	5,535	15,091	10,231	279	4,160
Air transportation	452	1,161	16,637	16,443	10,821	1,213	5,390	1,694	(2)	(2)
Travel agencies	763	1,699	79,361	79,267	64,830	356	6,129	2,072	(2)	(2)
Other transportation	488	1,143	117,026	114,357	88,829	2,255	17,048	9,538	70	4,206
Communication	676	1,734	60,507	58,706	28,598	4,477	18,928	5,841	(2)	(2)
Electric, gas, and sanitary services	1,607	10,184	109,018	106,277	55,444	8,632	22,133	17,660	60	699
Wholesale and retail trade	220,700	500,895	34,867,991	34,448,298	26,061,657	357,838	2,666,341	2,265,989	174,907	3,567,774
Wholesale trade	31,461	77,076	10,928,951	10,796,092	8,873,276	87,747	608,348	557,997	20,200	887,639
Motor vehicles and automotive equipment	2,170	5,250	449,773	445,113	327,300	3,668	41,265	34,533	1,824	78,958
Drugs, chemicals, and allied products	1,128	2,885	192,101	189,329	147,473	1,348	11,679	11,875	937	19,209
Piece goods, notions, and apparel	1,619	3,699	446,908	443,394	348,205	1,550	25,745	33,135	981	52,426
Groceries and related products	5,826	14,432	3,006,688	2,987,463	2,554,863	18,303	161,016	110,867	3,592	120,873
Farm products--raw materials	2,635	6,505	1,865,008	1,844,789	1,694,929	10,335	41,217	36,758	1,321	151,499
Electrical goods	728	1,830	193,246	190,588	144,214	1,057	13,938	15,629	338	25,760
Hardware, and plumbing and heating equipment, and supplies.	852	2,241	263,994	259,440	199,353	1,764	19,704	19,089	616	38,737
Machinery, equipment, and supplies	2,851	6,562	649,821	631,799	462,450	6,616	50,733	62,182	2,014	87,148
Alcoholic beverages	966	2,161	509,800	506,390	414,680	2,738	25,534	18,621	907	40,218
Lumber and construction materials	1,398	3,555	457,745	451,816	362,339	6,589	31,465	22,554	612	30,559
Wholesale trade, not elsewhere classified	10,929	27,101	2,843,069	2,797,815	2,188,201	33,396	181,936	184,388	6,963	238,439
Wholesale trade not allocable	360	855	50,798	48,156	29,269	383	4,116	8,366	96	3,813

Footnotes at end of table.

PARTNERSHIPS

Table 3.1—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Number of—		Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale and retail trade--Continued										
Retail trade	186,629	417,627	23,576,935	23,294,355	16,925,274	265,885	2,026,938	1,683,664	152,727	2,636,840
Building materials, hardware, and farm equipment	12,933	30,527	2,174,389	2,137,497	1,618,294	26,229	184,714	135,312	11,426	491,951
Building materials dealers	4,740	11,803	810,052	796,918	570,983	13,529	89,410	57,081	3,830	127,397
Hardware stores	5,479	12,424	611,618	602,038	424,576	6,749	50,069	49,373	5,170	155,110
Farm equipment dealers	2,714	6,300	752,719	738,541	622,735	5,951	45,235	28,858	2,426	209,444
General merchandise stores	10,122	23,913	1,338,054	1,319,322	937,143	23,871	112,463	90,524	8,261	231,846
Mail order houses	641	1,401	58,233	58,011	38,224	121	4,216	4,475	487	8,173
Automatic merchandising machine operators	1,419	3,116	135,986	134,175	81,590	11,572	10,962	8,795	783	6,609
Direct selling establishments	185	370	12,870	12,594	5,290	409	866	488	(2)	(2)
Variety and other general merchandise stores	7,878	19,026	1,130,965	1,114,542	812,039	11,769	96,419	76,766	6,936	216,809
Food stores	28,134	62,897	5,076,884	5,044,516	4,049,316	45,308	318,387	257,849	24,177	254,102
Grocery stores	21,564	48,028	4,312,569	4,283,179	3,509,403	35,522	244,725	194,331	19,533	236,175
Meat and fish markets	2,567	5,617	373,930	372,754	290,901	2,899	22,075	28,439	1,813	5,926
Fruit stores and vegetable markets	652	1,393	71,362	71,254	54,801	702	4,517	4,845	392	1,362
Candy, nut, and confectionery stores	736	2,027	49,669	49,132	34,240	775	3,566	5,200	656	2,756
Retail bakeries	1,524	3,412	125,103	124,665	57,657	2,474	29,036	17,332	1,122	2,764
Dairy products and other food stores	1,091	2,420	144,251	143,532	102,314	2,936	14,468	7,702	661	5,119
Automotive dealers	36,060	77,428	5,931,304	5,866,548	4,683,757	40,662	378,755	314,041	30,178	503,988
Motor vehicle dealers	7,572	16,697	2,689,213	2,651,423	2,259,107	11,460	161,459	85,538	5,964	293,630
Tire, battery, and accessory dealers	3,683	7,868	461,808	456,802	306,817	6,099	47,598	40,595	3,410	77,931
Gasoline service stations	22,661	48,286	2,537,121	2,519,376	1,932,085	20,042	156,853	174,772	19,120	85,932
Other automotive dealers	2,144	4,577	243,162	238,947	185,748	3,061	12,845	13,136	1,684	40,495
Apparel and accessory stores	11,667	26,818	1,287,092	1,266,385	824,246	10,655	130,592	131,085	10,614	273,294
Women's ready-to-wear and accessory stores, and fur shops.	4,252	9,423	411,115	401,215	259,630	4,076	46,990	39,040	3,758	67,550
Other apparel and accessory stores	7,415	17,395	875,977	865,170	564,616	6,579	83,602	92,045	6,857	205,744
Furniture, home furnishings, and equipment	12,986	29,958	1,551,134	1,516,579	1,001,791	17,425	150,571	142,797	10,990	270,342
Furniture stores	4,861	11,861	755,090	730,631	480,533	8,179	70,395	71,041	4,111	143,831
Home furnishings, and equipment stores, except appliances.	2,922	6,702	251,457	248,666	152,550	2,937	29,957	28,846	2,142	36,063
Household appliances, TV, radio, and music stores	5,203	11,395	544,587	537,282	368,708	6,309	50,219	42,910	4,737	90,448
Eating and drinking places	34,932	76,400	2,339,522	2,309,221	1,152,713	54,965	431,366	251,031	25,111	52,269
Eating places	22,870	50,964	1,678,746	1,659,390	806,479	41,461	345,193	164,270	15,075	29,100
Drinking places	12,062	25,436	660,776	649,831	346,234	13,504	86,173	86,761	10,036	23,169
Drug and proprietary stores	5,328	12,472	918,785	909,125	610,503	8,281	93,250	93,091	4,966	148,812
Liquor stores	5,329	11,807	741,466	737,243	579,393	7,040	32,133	57,611	4,919	82,763
Antique and secondhand stores	3,499	7,566	134,202	130,365	77,084	1,945	11,445	17,808	2,746	32,060
Sporting goods stores and bicycle shops	1,932	4,205	124,246	123,356	87,951	1,522	6,654	11,409	1,608	30,109
Jewelry stores	2,105	4,428	205,135	202,037	121,229	1,545	20,238	29,271	1,955	73,422
Fuel and ice dealers	1,807	4,166	204,555	202,720	144,752	4,172	16,118	17,163	882	6,802
Florists	2,511	5,373	140,546	139,526	70,677	3,260	20,462	16,814	1,884	6,595
Cigar stores and stands	365	784	43,860	43,512	32,784	640	2,522	3,311	316	3,527
Newsstands	445	901	33,315	33,250	24,158	137	2,550	2,246	268	1,786
Retail trade, not elsewhere classified	15,366	34,782	1,275,023	1,256,366	871,845	16,732	109,059	107,062	11,884	166,697
Retail trade not allocable	1,107	3,202	57,423	56,787	37,638	1,496	5,659	5,239	541	6,475
Wholesale and retail trade not allocable	2,610	6,192	362,105	357,851	263,107	4,206	31,055	24,328	1,981	43,295
Finance, insurance, and real estate	274,730	1,318,679	9,130,915	8,133,920	404,087	1,295,321	1,112,025	1,121,657	2,307	86,099
Banking	417	1,309	86,055	60,187	4,675	992	27,807	24,563	(2)	(2)
Credit agencies other than banks	4,229	19,611	142,200	96,860	20,770	1,913	18,266	45,271	154	4,222
Security and commodity brokers, dealers, exchanges, and services.	7,610	49,171	2,232,956	1,876,548	5,396	14,877	678,915	548,293	(2)	(2)
Holding and investment companies	44,149	475,463	400,147	212,353	29,597	15,405	10,244	90,772	248	19,605
Insurance agents, brokers, and service	11,134	28,196	693,188	681,214	134,371	8,455	89,612	192,567	(2)	(2)
Real estate	207,191	744,929	5,576,369	5,206,758	209,278	1,253,679	287,181	220,191	1,829	62,221
Operators, except developers, and lessors of buildings	166,010	583,958	4,525,246	4,372,370	38,344	1,177,130	221,633	83,221	479	5,216
Lessors of real property other than buildings	17,230	68,769	174,595	105,074	15,056	24,716	2,975	27,695	179	2,657
Agents, brokers, and managers	13,600	47,856	487,778	445,732	134,917	30,970	32,692	70,864	829	40,753
Title abstract companies	308	967	17,130	17,096	119	571	3,392	4,254	(2)	(2)
Subdividers and developers	7,684	36,506	241,466	164,877	12,465	12,365	11,659	8,762	316	9,727
Operative builders	1,076	3,496	63,965	39,726	598	6,470	4,901	2,839	(2)	(2)
Combinations of real estate, insurance, loans, and law offices.	1,284	3,377	66,189	61,883	7,779	1,457	9,929	22,556	(2)	(2)
Services	165,697	451,357	15,000,746	14,743,898	2,600,577	498,048	3,503,177	5,314,597	27,700	120,299
Hotels, rooming houses, camps, and other lodging places	11,276	36,206	787,614	753,925	285,302	103,692	159,348	29,766	1,476	5,979
Hotels	2,889	10,265	322,692	313,112	130,449	31,592	80,140	12,133	408	1,641
Tourist courts and motels	4,869	17,451	359,971	339,293	114,478	55,478	64,092	16,762	678	1,934
Trailer parks and camps	1,624	3,918	50,507	48,533	15,200	6,749	4,536	7,221	(2)	(2)
Other lodging places	1,894	4,572	54,444	52,987	25,175	9,873	10,580	16,350	213	1,156
Personal services	31,385	68,774	1,195,146	1,178,564	510,390	61,752	313,515	237,852	8,029	25,161
Coin-operated laundries and dry cleaning	4,254	9,993	107,163	105,379	34,350	12,985	17,297	15,360	542	243
Other laundries and dry cleaning plants	6,398	14,126	387,831	383,829	184,783	22,180	133,293	54,561	899	3,946
Photographic studios	1,106	2,353	51,449	51,194	24,726	1,693	8,348	11,198	470	1,814
Beauty shops	8,815	18,740	218,976	217,124	107,061	5,701	81,085	44,031	2,828	2,319
Barber shops	5,858	12,235	108,139	106,215	31,537	1,951	29,608	40,250	467	440
Shoe repair shops, shoe shine parlors, and hat cleaning shops.	545	1,167	12,746	12,626	6,606	160	2,656	4,088	373	1,062
Funeral service and crematories	2,881	6,865	272,244	267,837	105,621	15,555	33,832	60,100	2,015	13,450
Garment pressing, alteration, and repair	477	1,032	7,513	7,454	3,346	148	1,497	2,094	(2)	(2)
Other personal services	1,051	2,263	29,085	26,906	12,360	1,379	5,899	6,170	307	1,372
Business services	19,687	50,596	939,152	908,811	431,950	96,915	199,904	151,708	2,714	16,198
Advertising	1,583	3,754	130,029	128,874	89,799	1,557	13,745	16,785	116	265
Services to buildings	2,690	5,696	95,894	95,062	50,782	2,986	43,367	19,008	288	277
Consulting services	2,816	6,638	127,024	123,547	55,830	2,355	23,167	28,769	452	2,774
Other business services	12,597	34,508	586,205	561,328	235,539	90,017	119,625	87,146	1,858	12,882

Footnotes at end of table.

PARTNERSHIPS

Table 3.1—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Payroll (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year	
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)					Number of partnerships	Amount (Thousand dollars)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services--Continued										
Automobile parking, repair, and services	18,270	40,828	849,989	839,173	474,277	44,700	131,969	131,355	7,992	37,390
Automobile parking	711	1,844	31,342	30,599	9,223	615	6,969	4,210	(2)	(2)
Top and body repair shops	2,410	4,996	126,024	125,010	76,809	2,300	23,537	23,530	980	3,829
General repair shops	8,595	18,107	428,398	424,367	265,536	8,064	63,057	74,113	5,165	23,620
Tire, paint, and other repair shops	2,140	4,574	106,148	104,527	60,954	2,499	17,002	17,464	1,313	7,248
Other automobile services, except repair	4,413	11,307	158,077	154,670	61,755	31,222	21,404	12,038	469	2,619
Repair services, except automobile	7,356	15,397	283,402	279,873	156,593	6,814	50,986	55,244	3,667	18,238
Radio and TV repair shops	1,383	3,359	52,634	52,287	28,556	1,107	8,869	10,195	970	3,558
Electrical repair shops, except radio and TV	1,212	2,572	53,002	52,300	29,962	799	6,932	10,153	697	4,249
Reupholstery and furniture repair	972	2,001	25,783	25,747	12,962	653	5,520	6,147	378	372
Other repair services, except automobile	3,589	7,465	151,983	149,539	85,113	4,255	29,665	28,749	1,622	10,059
Motion pictures	1,921	8,076	256,645	240,665	93,412	18,439	34,673	26,592	347	1,362
Production, distribution, and related services	661	4,081	109,505	106,724	33,194	12,828	8,548	6,039	(2)	(2)
Theaters	1,260	3,995	147,140	133,941	60,218	5,611	26,125	20,553	295	567
Amusement and recreation services, except motion pictures	10,697	33,614	450,484	417,832	181,847	45,374	102,207	26,721	2,000	5,263
Theatrical producers, bands, orchestras, and entertainers.	1,694	11,010	110,258	103,554	40,783	4,146	29,794	17,353	(2)	(2)
Bowling alleys, and billiard and pool parlors	1,973	4,766	113,036	109,124	42,112	18,484	26,271	1996	1,055	1,843
Other amusement and recreation services	7,030	17,838	227,190	205,154	98,952	22,744	46,142	10,364	891	3,389
Medical and health services	21,927	64,675	3,647,657	3,618,913	131,991	47,252	703,630	1,872,132	811	4,077
Offices of physicians and surgeons	14,315	42,517	2,671,009	2,649,562	26,904	25,370	453,146	1,536,705	88	571
Offices of dentists and dental surgeons	1,708	3,622	158,973	158,473	6,868	3,746	28,472	79,272	(2)	(2)
Offices of osteopathic physicians	308	709	35,739	35,690	2,226	490	5,598	14,774	(2)	(2)
Offices of chiropractors	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-
Hospitals	409	2,180	186,669	185,747	28,524	2,435	62,216	46,519	39	593
Medical laboratories	945	3,357	143,829	142,796	6,470	2,178	31,563	66,275	(2)	(2)
Dental laboratories	677	1,977	33,454	33,345	10,038	532	8,330	10,604	184	363
Sanatoria, and convalescent and rest homes	1,729	5,340	206,110	202,931	30,078	9,934	80,718	20,200	144	648
Other medical services	1,689	4,654	205,496	203,994	20,335	2,324	33,022	93,853	324	1,463
Legal services	23,697	76,847	3,640,389	3,606,068	53,091	40,072	740,418	1,942,678	(2)	(2)
Educational services	1,625	3,973	45,868	45,597	3,423	2,322	12,743	7,683	(2)	(2)
Engineering services	2,753	7,360	583,638	576,619	163,009	5,428	228,685	109,063	102	2,851
Architectural services	3,753	9,275	596,225	572,322	84,271	4,605	174,942	144,731	(2)	(2)
Accounting, auditing, and bookkeeping services	9,389	30,040	1,613,952	1,597,093	9,679	19,126	626,821	542,319	(2)	(2)
Other services	1,961	5,696	110,585	108,443	21,342	1,557	23,336	36,753	410	2,374
Nature of business not allocable	5,115	15,535	124,809	122,288	59,608	3,637	18,447	19,406	1,009	6,786

Footnotes at end of table.

PARTNERSHIPS

Table 3.1—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

Industry	Number of—		Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year	
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
PARTNERSHIPS WITH NET PROFIT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services--Continued										
Automobile parking, repair, and services	14,357	31,546	748,293	738,848	413,827	33,450	112,540	140,777	6,749	31,251
Automobile parking	589	1,500	30,814	30,073	9,031	573	6,783	4,777	(2)	(2)
Top and body repair shops	2,140	4,457	120,251	119,251	72,161	2,227	22,251	23,748	906	3,782
General repair shops	7,182	15,111	376,478	372,753	229,148	6,533	52,806	76,955	4,292	18,573
Tire, paint, and other repair shops	1,668	3,582	95,820	94,217	54,547	2,077	14,969	18,378	1,116	6,628
Other automobile services, except repair	2,779	6,896	124,930	122,554	48,940	22,040	15,731	16,919	370	2,194
Repair services, except automobile	6,035	12,691	255,080	252,340	139,432	5,489	44,770	57,129	3,013	16,100
Radio and TV repair shops	1,333	2,829	47,744	47,482	25,139	929	8,013	10,721	818	3,038
Electrical repair shops, except radio and TV	991	2,106	51,018	50,372	28,915	725	6,923	10,425	599	4,152
Reupholstery and furniture repair	849	1,756	23,747	23,724	11,736	602	5,187	6,319	329	186
Other repair services, except automobile	2,861	6,000	132,571	130,762	73,642	3,233	24,647	29,664	1,267	8,724
Motion pictures	1,318	5,676	186,983	177,066	74,166	8,586	28,981	31,970	218	182
Production, distribution, and related services	413	2,902	59,949	57,471	22,880	4,833	7,450	10,130	(2)	(2)
Theaters	904	2,774	127,034	119,595	51,286	3,753	21,531	21,840	191	166
Amusement and recreation services, except motion pictures	6,389	21,918	326,033	298,794	124,211	17,569	66,256	68,943	1,357	3,773
Theatrical producers, bands, orchestras, and entertainers.	1,464	9,571	88,261	82,494	31,199	955	22,137	23,073	(2)	(2)
Bowling alleys, and billiard and pool parlors	1,343	3,267	62,437	59,296	23,564	5,570	11,757	8,752	754	842
Other amusement and recreation services	3,582	9,080	175,335	157,004	69,448	11,044	32,362	37,118	573	2,908
Medical and health services	20,599	60,413	3,557,740	3,529,811	123,853	42,986	674,219	1,882,332	705	3,946
Offices of physicians and surgeons	13,819	41,230	2,631,230	2,610,251	25,220	24,526	445,616	1,540,423	88	571
Offices of dentists and dental surgeons	1,561	3,328	157,725	157,227	6,766	3,481	28,296	79,679	(2)	(2)
Offices of osteopathic physicians	308	709	35,739	35,690	2,226	490	5,598	14,774	(2)	(2)
Offices of chiropractors	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-
Hospitals	393	2,022	174,397	173,539	27,509	2,073	56,994	47,242	39	593
Medical laboratories	822	2,841	141,181	140,149	6,417	1,930	30,665	66,625	(2)	(2)
Dental laboratories	603	1,830	32,620	32,511	9,913	522	8,253	10,667	159	358
Sanatoria, and convalescent and rest homes	1,428	3,848	174,575	171,673	25,220	7,593	65,583	24,569	111	602
Other medical services	1,517	4,286	203,895	202,396	20,034	2,128	32,649	94,423	275	1,383
Legal services	22,078	72,753	3,580,679	3,546,778	51,448	39,275	726,368	1,951,666	(2)	(2)
Educational services	1,129	2,835	38,573	38,309	1,715	1,648	10,542	8,861	(2)	(2)
Engineering services	2,209	5,847	558,616	551,819	153,370	5,104	222,058	111,337	76	2,849
Architectural services	3,283	8,130	560,574	536,876	76,791	4,309	164,748	147,041	(2)	(2)
Accounting, auditing, and bookkeeping services	8,922	28,908	1,601,116	1,585,680	9,661	18,658	622,296	544,380	(2)	(2)
Other services	1,247	3,383	104,702	102,784	18,314	1,260	22,548	38,139	188	1,904
Nature of business not allocable	3,158	9,270	111,689	109,603	52,532	3,042	13,929	24,179	763	5,721

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES

[Amounts in thousands of dollars]

Item	All industries	Agriculture, forestry, and fisheries						Mining	Contract construction			
		Total	Farms				Other agriculture, forestry, and fisheries		Total	General contractors	Special trade contractors	Contractors not allocable
			Total	Field crop farms	Livestock farms	Other farms						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total number of partnerships	906,182	124,633	114,297	36,644	53,628	24,025	10,336	13,243	52,342	20,860	30,847	635
Total receipts:												
Number	873,460	120,458	110,667	35,952	52,513	22,202	9,790	12,078	51,429	20,246	30,621	562
Amount	80,137,915	5,612,519	4,716,372	1,383,687	2,372,888	959,797	896,147	1,110,685	7,256,095	4,701,770	2,438,847	115,478
Business receipts:												
Number	818,697	112,941	103,347	33,948	49,833	19,566	9,594	11,237	50,951	19,867	30,522	562
Amount	78,022,998	5,449,690	4,565,319	1,335,104	2,311,160	919,055	884,371	1,045,433	7,129,026	4,600,366	2,413,588	115,072
Nonqualifying dividends:												
Number	10,976	2,760	2,693	1,001	1,094	598	67	34	194	66	123	(1)
Amount	14,631	1,135	995	598	286	111	140	35	59	28	31	(1)
Interest:												
Number	146,367	13,617	12,673	4,463	5,386	2,824	944	893	5,542	3,346	2,157	(1)
Amount	580,190	17,854	16,543	5,227	7,826	3,490	1,311	5,475	10,529	8,543	1,931	(1)
Rents:												
Number	68,997	11,734	11,178	4,215	4,463	2,500	557	772	5,130	3,060	2,014	(1)
Amount	341,590	27,628	25,354	8,436	11,504	5,414	2,274	6,851	45,944	35,142	10,645	(1)
Net gain, noncapital assets:												
Number	31,533	7,382	7,073	2,283	3,494	1,296	309	1,044	1,905	995	882	(1)
Amount	103,195	11,657	10,893	3,907	5,297	1,689	764	4,814	7,535	5,964	1,487	(1)
Other receipts:												
Number	337,961	56,263	51,527	16,804	24,530	10,193	4,736	5,642	24,114	9,716	14,127	272
Amount	1,075,311	104,555	97,268	30,415	36,815	30,038	7,287	48,077	63,002	51,727	11,165	110
Total deductions:												
Number	887,801	118,694	108,456	35,020	51,483	21,953	10,238	13,145	52,093	20,782	30,675	635
Amount	69,271,962	4,979,066	4,186,389	1,148,934	2,203,117	834,338	792,677	1,045,466	6,514,555	4,351,900	2,055,594	107,061
Cost of goods sold:												
Number	537,288	109,538	100,562	32,868	49,116	18,578	8,975	9,138	49,532	19,337	29,634	562
Amount	43,148,059	3,394,603	2,786,121	656,064	1,602,347	527,710	608,482	473,729	5,372,941	3,709,645	1,569,458	93,838
Inventory, beginning-of-year:												
Number	240,726	10,952	9,179	1,624	5,387	2,167	1,773	649	12,247	3,501	8,734	(1)
Amount	4,712,731	352,896	320,865	43,708	229,006	48,151	32,031	9,390	256,039	180,026	75,023	(1)
Purchases:												
Number	333,200	36,303	32,935	7,370	20,815	4,750	3,368	1,021	22,687	7,018	15,545	124
Amount	31,054,032	1,359,606	968,423	123,763	740,055	104,605	391,183	59,536	1,190,624	560,152	607,671	22,801
Cost of labor:												
Number	225,405	78,762	72,570	22,247	36,408	13,915	6,192	4,769	34,491	13,199	20,955	337
Amount	4,414,448	503,814	405,370	120,990	114,516	169,864	98,444	123,733	1,205,961	636,576	538,737	30,648
Material and supplies:												
Number	202,985	72,013	67,639	20,005	35,999	11,635	4,373	3,378	23,186	9,841	12,985	360
Amount	1,491,830	124,259	94,127	23,822	37,101	33,204	30,132	28,205	819,847	596,488	209,611	13,748
Other costs:												
Number	259,403	102,225	96,420	32,078	47,470	16,872	5,805	7,386	26,006	12,256	13,400	350
Amount	6,374,176	1,413,544	1,319,960	383,224	715,359	221,377	93,584	262,573	2,160,946	1,917,152	217,986	25,808
Less: Inventory, end-of-year:												
Number	251,420	10,757	8,934	1,595	5,266	2,073	1,823	622	13,234	4,108	9,119	(1)
Amount	4,899,158	359,516	322,624	39,443	233,690	49,491	36,892	9,708	260,476	180,749	79,570	(1)
Salaries and wages:												
Number	278,786	2,552	1,927	613	565	748	626	792	6,217	2,481	3,673	(1)
Amount	6,279,148	23,376	16,389	4,955	6,385	5,049	6,987	9,851	96,887	46,341	50,202	(1)
Payments to partners:												
Number	125,077	8,617	6,499	1,799	3,037	1,663	2,118	1,465	11,136	4,599	6,487	(1)
Amount	1,556,166	60,967	41,161	12,373	17,603	11,185	19,806	12,202	132,551	57,532	74,816	(1)
Rent:												
Number	404,036	47,570	43,287	12,595	23,262	7,430	4,282	3,503	23,826	8,475	15,106	245
Amount	1,771,706	182,953	171,613	73,987	64,851	32,775	11,340	18,460	102,781	71,516	27,184	4,081
Interest:												
Number	459,417	68,171	63,315	19,113	32,378	11,825	4,856	3,309	26,401	12,149	14,123	129
Amount	2,217,619	179,376	170,677	56,581	83,318	30,778	8,699	19,859	49,811	39,080	10,567	164
Taxes:												
Number	749,005	99,769	91,501	31,099	42,369	18,033	8,267	9,190	43,242	16,879	25,856	508
Amount	2,181,258	157,276	143,984	49,067	58,022	36,895	13,292	37,921	116,259	62,287	51,864	2,108
Casualty losses:												
Number	9,834	882	600	(1)	274	251	282	(1)	541	254	287	-
Amount	17,492	4,398	4,198	(1)	228	3,929	200	(1)	891	688	203	-
Bad debts:												
Number	77,470	1,407	754	360	208	186	653	227	4,246	1,170	3,067	(1)
Amount	132,095	1,932	1,035	380	487	168	897	847	7,080	3,275	3,794	(1)
Repairs:												
Number	534,062	95,263	88,028	28,391	43,692	15,945	7,235	4,708	28,473	11,312	16,786	375
Amount	830,334	190,098	171,966	72,210	65,993	33,763	18,132	34,019	74,568	46,635	26,681	1,252
Depreciation:												
Number	705,718	103,716	95,013	30,821	45,620	18,573	8,703	9,895	40,629	15,278	24,901	450
Amount	3,006,673	400,765	368,380	132,927	163,744	71,709	32,385	88,844	138,946	80,566	56,990	1,390
Amortization:												
Number	4,343	(1)	(1)	(1)	(1)	(1)	(1)	40	31	(1)	(1)	(1)
Amount	42,368	(1)	(1)	(1)	(1)	(1)	(1)	289	79	(1)	(1)	(1)
Retirement plans, etc.:												
Number	9,608	322	244	(1)	104	(1)	78	73	826	194	631	(1)
Amount	71,352	750	562	(1)	410	(1)	188	692	4,037	1,798	2,227	(1)
Net loss, noncapital assets:												
Number	9,966	3,425	3,332	602	2,395	335	93	35	629	314	310	(1)
Amount	24,636	2,598	2,100	600	1,063	437	498	292	972	744	228	(1)
Other deductions:												
Number	855,284	112,084	102,127	33,241	48,637	20,250	9,957	12,086	50,457	19,854	30,020	582
Amount	7,993,056	379,720	308,053	89,714	138,554	79,785	71,667	347,762	416,752	231,728	181,366	3,658
Gross profit:												
Number	799,613	104,858	95,674	32,671	45,553	17,450	9,184	10,724	50,051	19,506	29,985	560
Amount	35,009,961	2,102,246	1,823,874	688,488	732,154	403,232	278,372	588,237	1,773,649	904,940	847,409	21,300
Gross loss:												
Number	106,572	19,776	18,624	3,973	8,075	6,575	1,152	2,519	2,291	1,354	861	(1)
Amount	135,022	47,159	44,676	9,448	23,341	11,887	2,483	16,533	17,564	14,219	3,279	(1)
Net profit:												
Number	661,386	87,726	80,747	28,597	36,847	15,304	6,978	8,081	43,428	16,567	26,380	481
Amount	12,760,022	910,322	786,199	296,686	305,502	184,011	124,123	208,062	811,150	401,776	398,935	10,439
Net loss:												
Number	244,798	36,908	33,550	8,048	16,781	8,721	3,358	5,162	8,914	4,293	4,467	(1)
Amount	1,894,069	276,869	256,216	61,933	135,731	58,552	20,653	142,843	69,610	51,906	15,682	(1)

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 3.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

[Amounts in thousands of dollars]

Item	Manufacturing							Transportation, communication, electric, gas, and sanitary services				
									Transportation			Communication, electric, gas, and sanitary services
	Total	Food and kindred products	Apparel and other textile products	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electric	Other manufacturing	Total	Total	Trucking and warehousing	Other transportation	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total number of partnerships	34,486	3,435	2,042	5,286	5,342	4,995	13,386	15,236	12,953	9,247	3,706	2,283
Total receipts:												
Number	33,847	3,386	2,042	5,237	5,219	4,872	13,091	15,065	12,781	9,174	3,608	2,283
Amount	5,697,329	1,210,820	574,477	726,337	476,055	500,938	2,208,702	1,336,826	1,167,301	810,018	357,283	169,525
Business receipts:												
Number	33,626	3,361	2,042	5,212	5,170	4,872	12,968	14,836	12,603	9,051	3,552	2,233
Amount	5,640,008	1,200,569	572,069	716,479	470,034	497,262	2,183,595	1,310,437	1,145,454	793,797	351,657	164,983
Nonqualifying dividends:												
Number	166	44	(1)	(1)	(1)	(1)	77	122	121	120	(1)	(1)
Amount	131	17	(1)	(1)	(1)	(1)	91	172	172	172	(1)	(1)
Interest:												
Number	3,543	442	159	427	413	420	1,680	1,174	921	640	280	253
Amount	7,100	1,121	555	814	302	504	3,804	1,717	1,265	1,056	209	452
Rents:												
Number	2,566	354	114	298	373	376	1,050	908	785	572	213	123
Amount	13,178	1,828	416	1,436	1,487	1,168	6,843	4,979	4,228	2,796	1,432	751
Net gain, noncapital assets:												
Number	1,422	217	73	177	187	284	483	916	790	639	151	126
Amount	2,834	263	174	728	133	536	1,000	2,032	1,616	1,112	504	416
Other receipts:												
Number	16,517	1,966	1,104	2,340	2,348	2,188	6,575	6,685	5,837	4,076	1,761	848
Amount	34,078	7,022	1,259	6,875	4,085	1,468	13,369	17,489	14,566	11,085	3,481	2,923
Total deductions:												
Number	34,388	3,410	2,042	5,212	5,342	4,995	13,386	15,163	12,879	9,223	3,657	2,283
Amount	5,135,410	1,147,111	528,312	664,155	396,787	416,196	1,982,849	1,194,653	1,048,629	722,571	326,058	146,024
Cost of goods sold:												
Number	33,013	3,288	2,018	4,967	5,146	4,725	12,870	14,063	11,952	8,626	3,327	2,111
Amount	3,962,280	943,861	430,294	497,905	271,116	299,894	1,519,210	818,577	734,535	487,205	247,330	84,042
Inventory, beginning-of-year:												
Number	18,281	2,344	1,240	1,625	2,589	2,308	8,175	1,202	1,062	573	489	141
Amount	428,685	56,882	55,546	53,444	19,309	36,215	207,289	30,471	29,570	20,112	9,458	901
Purchases:												
Number	23,577	2,757	1,488	3,003	3,248	2,917	10,164	2,747	2,518	1,627	891	229
Amount	2,381,006	742,121	208,049	253,887	103,190	144,193	929,566	278,365	260,470	180,658	79,812	17,895
Cost of labor:												
Number	24,075	2,776	1,709	3,690	3,561	3,317	9,022	9,222	7,808	5,729	2,078	1,415
Amount	1,018,413	109,223	174,025	126,616	108,130	113,070	387,349	242,425	202,429	143,890	58,539	39,996
Material and supplies:												
Number	13,760	1,201	758	1,749	2,203	2,639	5,211	5,232	4,526	3,594	931	706
Amount	198,537	41,149	12,872	16,113	29,682	18,847	79,874	28,225	24,474	19,182	5,292	3,751
Other costs:												
Number	14,694	1,359	959	2,490	2,176	2,273	5,436	12,615	10,812	7,921	2,891	1,803
Amount	396,482	54,415	38,527	102,711	30,614	27,008	143,207	266,748	244,078	140,484	103,594	22,670
Less: Inventory, end-of-year:												
Number	19,672	2,242	1,283	1,821	2,854	2,517	8,955	1,211	1,070	555	515	141
Amount	460,843	59,929	58,725	54,866	19,809	39,439	228,075	27,657	26,486	17,121	9,365	1,171
Salaries and wages:												
Number	6,513	702	604	498	846	1,225	2,638	634	542	339	204	92
Amount	156,036	33,765	18,323	10,987	16,472	12,843	63,646	13,110	12,045	8,413	3,632	1,065
Payments to partners:												
Number	8,359	849	611	832	1,160	1,691	3,215	3,288	2,537	1,672	864	752
Amount	110,709	11,250	9,614	7,868	14,756	22,841	44,380	29,392	21,419	14,009	7,410	7,973
Rent:												
Number	20,360	1,792	1,672	2,144	3,461	2,920	8,372	7,025	5,967	3,840	2,127	1,058
Amount	76,285	10,795	9,052	6,175	8,471	6,177	35,615	30,749	26,737	18,848	7,889	4,012
Interest:												
Number	18,209	1,944	1,080	3,076	2,865	2,580	6,663	9,167	8,003	6,066	1,937	1,165
Amount	34,266	6,093	2,739	6,216	2,887	2,701	13,630	21,848	19,593	16,629	2,964	2,255
Taxes:												
Number	29,464	3,168	1,845	4,652	4,428	4,172	11,198	13,287	11,325	8,401	2,924	1,963
Amount	107,696	15,116	11,670	17,444	11,261	10,772	41,433	43,392	38,084	31,432	6,652	5,308
Casualty losses:												
Number	355	63	(1)	125	(1)	(1)	104	113	86	60	(1)	(1)
Amount	577	231	(1)	212	(1)	(1)	104	274	248	102	(1)	(1)
Bad debts:												
Number	5,439	622	246	396	1,219	558	2,399	1,043	812	489	323	232
Amount	9,549	1,180	485	939	1,451	956	4,538	1,494	1,083	759	324	411
Repairs:												
Number	22,008	2,799	1,214	4,099	3,096	2,895	7,905	2,132	1,823	1,273	549	309
Amount	55,167	11,464	1,473	17,372	2,900	3,435	18,523	7,348	6,789	5,371	1,418	559
Depreciation:												
Number	29,542	3,050	1,785	4,672	4,507	4,594	10,934	13,255	11,226	8,218	3,008	2,029
Amount	139,482	23,380	3,911	33,466	11,678	14,371	52,676	83,792	70,683	55,495	15,188	13,109
Amortization:												
Number	353	19	(1)	(1)	(1)	(1)	214	112	81	(1)	(1)	(1)
Amount	1,000	72	(1)	(1)	(1)	(1)	300	481	82	(1)	(1)	(1)
Retirement plans, etc.:												
Number	794	91	19	79	191	98	316	293	261	221	41	(1)
Amount	5,119	812	144	366	807	446	2,544	1,872	1,201	955	246	(1)
Net loss, noncapital assets:												
Number	384	53	(1)	113	(1)	(1)	48	230	224	113	(1)	(1)
Amount	829	559	(1)	203	(1)	(1)	13	822	800	512	(1)	(1)
Other deductions:												
Number	33,508	3,410	1,967	5,105	5,096	4,870	13,059	14,786	12,551	8,995	3,557	2,234
Amount	476,415	88,533	40,558	64,541	54,809	41,737	186,237	142,102	115,330	82,839	32,491	26,772
Gross profit:												
Number	32,588	3,305	1,993	5,177	4,919	4,774	12,420	14,171	12,038	8,817	3,221	2,132
Amount	1,685,025	256,961	142,264	220,018	199,414	197,576	668,792	496,235	413,566	308,299	105,267	82,669
Gross loss:												
Number	1,898	(1)	(1)	109	423	(1)	966	1,066	915	430	484	151
Amount	7,297	(1)	(1)	1,444	496	(1)	4,407	4,375	2,647	1,707	940	1,728
Net profit:												
Number	27,316	2,735	1,667	4,493	4,187	3,977	10,256	11,550	9,768	7,462	2,306	1,783
Amount	621,046	69,206	48,874	68,715	82,957	88,680	262,614	174,601	145,910	104,699	41,211	28,691
Net loss:												
Number	7,171	700	375	793	1,155	1,018	3,130	3,686	3,185	1,786	1,400	501
Amount	59,127	5,497	2,709	6,533	3,689	3,938	36,761	32,428	27,238	17,252	9,986	5,190

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 3.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

[Amounts in thousands of dollars]

Item	Wholesale and retail trade											
	Total	Wholesale trade					Retail trade					
		Total	Groceries and related products	Farm products --raw materials	Machinery, equipment, and supplies	Other wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores		
										Total	Grocery stores, meat, fish, fruit, and vegetable markets	Other food stores
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total number of partnerships.....	220,700	31,461	5,826	2,635	2,851	20,150	186,629	12,933	10,122	28,134	24,783	3,351
Total receipts:												
Number.....	219,580	31,103	5,772	2,527	2,851	19,953	185,867	12,884	10,024	28,035	24,709	3,326
Amount.....	34,867,991	10,928,951	3,006,688	1,865,008	649,821	5,407,434	23,576,935	2,174,389	1,338,054	5,076,884	4,757,861	319,023
Business receipts:												
Number.....	218,410	30,694	5,674	2,448	2,826	19,747	185,106	12,810	9,926	27,985	24,683	3,302
Amount.....	34,448,298	10,796,092	2,987,463	1,844,789	631,799	5,332,041	23,294,355	2,137,497	1,319,322	5,044,516	4,727,187	317,329
Nonqualifying dividends:												
Number.....	1,577	304	73	98	(1)	107	1,269	198	196	481	472	(1)
Amount.....	1,830	624	100	322	(1)	164	1,205	121	61	856	852	(1)
Interest:												
Number.....	24,718	4,739	725	528	487	2,999	19,624	2,951	967	3,283	2,998	285
Amount.....	36,938	9,727	1,372	1,485	1,541	5,329	26,959	3,918	1,727	2,320	2,186	134
Rents:												
Number.....	22,380	3,779	562	450	257	2,509	18,353	2,005	928	3,526	3,239	288
Amount.....	95,209	24,303	2,278	1,473	2,699	17,853	70,112	8,809	4,785	11,916	11,087	829
Net gain, noncapital assets:												
Number.....	6,500	1,470	295	170	95	909	4,916	586	310	724	624	100
Amount.....	10,625	2,474	390	500	222	1,362	8,086	547	341	1,451	1,370	81
Other receipts:												
Number.....	121,319	17,250	3,179	1,554	1,641	10,876	102,795	8,129	5,175	15,792	14,062	1,730
Amount.....	275,091	95,731	15,085	16,439	13,522	50,685	176,218	23,497	11,818	15,825	15,179	646
Total deductions:												
Number.....	220,123	31,334	5,802	2,635	2,826	20,071	186,204	12,933	10,073	28,107	24,780	3,326
Amount.....	32,602,002	10,370,954	2,895,821	1,828,250	587,639	5,059,244	21,893,271	2,039,077	1,247,530	4,819,035	4,530,246	288,789
Cost of goods sold:												
Number.....	213,903	28,307	5,314	2,339	2,630	18,025	183,114	12,609	9,749	27,881	24,629	3,252
Amount.....	26,061,657	8,873,276	2,554,863	1,694,929	462,450	4,161,034	16,925,274	1,618,294	937,143	4,049,316	3,855,105	194,211
Inventory, beginning-of-year:												
Number.....	167,652	19,278	3,471	1,215	1,880	12,711	146,588	11,130	8,025	24,359	21,854	2,505
Amount.....	3,434,890	837,316	117,706	132,217	88,403	498,990	2,555,362	462,295	232,605	249,673	239,702	9,971
Purchases:												
Number.....	200,879	25,165	4,761	1,703	2,386	16,315	173,438	11,939	9,181	27,053	23,958	3,094
Amount.....	24,762,554	8,458,732	2,443,291	1,627,921	437,009	3,950,511	16,052,209	1,540,315	905,417	3,952,941	3,782,326	170,615
Cost of labor:												
Number.....	15,624	2,273	519	192	216	1,346	13,150	1,549	454	1,372	918	454
Amount.....	266,630	74,086	18,051	5,244	6,221	44,570	188,892	31,975	5,440	21,948	13,987	7,961
Material and supplies:												
Number.....	39,211	4,822	1,033	442	330	3,017	33,850	1,528	1,735	5,720	4,690	1,030
Amount.....	138,953	42,257	13,045	2,630	3,082	23,500	94,705	8,917	1,509	16,512	8,761	7,751
Other costs:												
Number.....	42,189	9,623	1,629	876	962	6,155	31,997	3,107	2,540	2,813	2,266	547
Amount.....	1,026,404	348,524	83,643	78,416	14,883	171,582	670,946	66,743	24,018	62,344	53,792	8,552
Less: Inventory, end-of-year:												
Number.....	174,908	20,200	3,592	1,321	2,014	13,273	152,727	11,426	8,261	24,177	21,737	2,440
Amount.....	3,567,774	887,639	120,873	151,499	87,148	528,119	2,636,840	491,951	231,846	254,102	243,463	10,639
Salaries and wages:												
Number.....	152,603	20,151	4,236	1,777	1,800	12,338	130,822	9,764	6,510	18,930	16,464	2,466
Amount.....	2,399,711	534,262	142,965	35,973	44,512	310,812	1,838,046	152,739	107,023	296,439	257,330	39,109
Payments to partners:												
Number.....	48,468	7,294	1,366	536	735	4,657	40,585	4,064	2,264	5,197	4,491	706
Amount.....	464,038	98,919	22,758	7,918	9,472	58,771	359,838	40,190	20,586	46,463	40,047	6,416
Rent:												
Number.....	152,164	19,396	3,795	1,313	1,859	12,429	131,275	7,603	6,372	19,003	16,707	2,296
Amount.....	487,263	67,181	13,101	5,448	4,848	43,784	415,311	18,210	23,243	53,636	47,105	6,531
Interest:												
Number.....	110,360	16,161	2,949	1,396	1,466	10,350	92,828	8,331	4,716	13,224	11,394	1,831
Amount.....	143,597	39,338	5,824	7,672	2,984	22,858	102,677	10,905	7,218	12,768	11,454	1,314
Taxes:												
Number.....	201,057	26,525	5,182	2,012	2,326	17,005	172,250	12,398	8,834	26,704	23,603	3,100
Amount.....	504,342	109,470	17,992	5,761	6,086	79,631	388,624	34,450	21,939	64,339	58,519	5,820
Casualty losses:												
Number.....	4,948	459	123	62	(1)	222	4,437	214	243	726	671	(1)
Amount.....	4,941	553	234	163	(1)	143	4,368	306	149	668	649	(1)
Bad debts:												
Number.....	44,700	7,102	1,188	309	683	4,921	36,919	4,870	1,460	3,457	3,303	153
Amount.....	59,808	17,419	3,395	2,296	2,056	9,672	41,401	6,677	2,609	2,947	2,349	598
Repairs:												
Number.....	148,298	17,169	3,845	1,576	1,255	10,493	129,445	8,291	6,633	22,862	20,207	2,655
Amount.....	135,023	32,379	8,594	4,356	2,111	17,318	101,219	8,898	5,459	18,006	15,625	2,381
Depreciation:												
Number.....	180,523	24,506	4,839	2,013	2,111	15,543	154,115	11,151	7,738	24,244	21,459	2,785
Amount.....	357,838	87,747	18,303	10,335	6,616	52,493	265,885	26,229	23,871	45,308	39,123	6,185
Amortization:												
Number.....	1,147	149	17	-	(1)	118	972	47	81	73	47	(1)
Amount.....	994	85	26	-	(1)	55	906	44	139	119	99	(1)
Retirement plans, etc.:												
Number.....	1,653	544	190	(1)	86	258	1,099	121	24	397	363	34
Amount.....	6,844	3,289	820	(1)	346	1,577	3,497	354	225	866	572	294
Net loss, noncapital assets:												
Number.....	2,238	363	108	13	(1)	234	1,842	264	87	377	371	(1)
Amount.....	4,197	1,408	313	38	(1)	1,054	2,761	600	103	469	467	(1)
Other deductions:												
Number.....	216,993	30,674	5,720	2,558	2,800	19,595	183,758	12,798	9,748	27,928	24,602	3,326
Amount.....	1,971,749	505,628	106,633	52,815	46,138	300,042	1,443,464	121,181	97,823	227,691	201,802	25,889
Gross profit:												
Number.....	213,808	30,046	5,598	2,310	2,747	19,390	181,207	12,557	9,572	27,541	24,265	3,276
Amount.....	8,404,077	1,930,904	432,683	150,729	172,577	1,174,915	6,378,385	519,585	383,486	995,912	872,522	123,390
Gross loss:												
Number.....	6,892	1,415	228	325	(1)	759	5,422	376	550	593	518	(1)
Amount.....	17,436	8,088	83	869	(1)	3,908	9,304	382	1,307	712	440	(1)
Net profit:												
Number.....	177,831	25,643	4,709	2,024	2,434	16,477	150,229	10,201	7,728	24,237	21,427	2,810
Amount.....	2,425,722	591,611	116,213	43,696	64,562	367,140	1,807,741	149,533	99,660	271,735	239,724	32,011
Net loss:												
Number.....	42,869	5,818	1,118	611	417	3,673	36,400	2,732	2,394	3,897	3,356	540
Amount.....	159,733	33,614	5,346	6,938	2,380	18,950	124,077	14,221	9,136	13,886	12,109	1,777

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 3.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

[Amounts in thousands of dollars]

Item	Wholesale and retail trade--Continued								
	Retail trade--Continued								
	Automotive dealers			Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Drug and proprietary stores	Other retail trade	Wholesale and retail trade not allocable
	Total	Gasoline service stations	Other automotive dealers						
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Total number of partnerships	36,060	22,661	13,399	11,667	12,986	34,932	5,328	34,467	2,610
Total receipts:									
Number	35,937	22,612	13,325	11,618	12,937	34,809	5,304	34,320	2,610
Amount	5,931,304	2,537,121	3,394,183	1,287,092	1,551,134	2,339,522	918,785	2,959,771	362,105
Business receipts:									
Number	35,839	22,538	13,300	11,618	12,814	34,637	5,304	34,173	2,610
Amount	5,866,548	2,519,376	3,347,172	1,266,385	1,516,579	2,309,221	909,125	2,925,162	357,851
Nonqualifying dividends:									
Number	52	(1)	26	(1)	(1)	(1)	(1)	165	(1)
Amount	3	(1)	2	(1)	(1)	(1)	(1)	96	(1)
Interest:									
Number	3,313	1,074	2,238	1,344	2,040	1,788	599	3,338	355
Amount	6,833	973	5,860	1,778	4,351	627	285	5,120	252
Rents:									
Number	3,150	1,656	1,494	971	1,338	3,291	656	2,487	248
Amount	13,181	6,093	7,088	3,671	4,001	10,479	2,491	10,779	794
Net gain, noncapital assets:									
Number	1,073	604	469	126	257	865	122	854	114
Amount	1,138	442	696	76	178	3,136	332	887	65
Other receipts:									
Number	19,119	11,042	8,078	6,295	7,676	19,155	3,699	17,755	1,274
Amount	43,601	10,236	33,365	15,173	26,019	16,050	6,508	17,727	3,142
Total deductions:									
Number	35,839	22,489	13,349	11,667	12,962	34,858	5,328	34,437	2,585
Amount	5,617,263	2,362,349	3,254,914	1,156,007	1,408,337	2,088,491	825,694	2,691,837	337,777
Cost of goods sold:									
Number	35,337	22,194	13,143	11,544	12,666	34,489	5,304	33,535	2,482
Amount	4,683,757	1,932,085	2,751,672	824,246	1,001,791	1,152,713	610,503	2,047,511	263,107
Inventory, beginning-of-year:									
Number	27,902	17,851	10,051	10,106	10,644	23,990	5,045	25,385	1,786
Amount	488,588	82,981	405,607	276,388	260,077	52,927	143,728	389,081	42,212
Purchases:									
Number	33,248	21,346	11,902	11,111	11,809	32,430	5,225	31,443	2,276
Amount	4,253,717	1,864,486	2,389,231	796,763	946,566	1,067,965	612,067	1,976,458	251,613
Cost of labor:									
Number	3,846	1,750	2,096	564	1,423	1,847	116	1,979	201
Amount	57,862	6,553	51,309	9,687	19,295	22,048	1,328	19,309	3,652
Material and supplies:									
Number	6,212	4,198	2,014	1,680	2,004	8,169	544	6,257	539
Amount	24,823	8,094	16,729	2,903	5,225	21,091	854	12,871	1,991
Other costs:									
Number	5,395	2,039	3,355	3,427	4,070	3,463	523	6,659	569
Amount	362,755	55,903	306,852	11,799	40,970	40,951	1,338	60,028	6,934
Less: Inventory, end-of-year:									
Number	30,178	19,120	11,058	10,614	10,990	25,111	4,966	27,004	1,981
Amount	503,988	85,932	418,056	273,294	270,342	52,269	148,812	410,236	43,295
Salaries and wages:									
Number	26,387	17,191	9,196	8,434	8,745	27,791	5,046	19,216	1,630
Amount	320,893	150,300	170,593	120,905	131,276	409,318	91,922	207,531	27,403
Payments to partners:									
Number	8,217	4,345	3,872	3,000	3,213	6,185	1,925	6,521	589
Amount	68,384	28,640	39,744	25,722	32,885	45,173	24,741	55,694	5,281
Rent:									
Number	25,980	17,080	8,900	10,147	9,265	25,526	4,517	22,862	1,493
Amount	82,583	54,395	28,188	46,385	30,659	80,067	19,554	60,974	4,771
Interest:									
Number	17,890	9,337	8,553	6,169	7,959	16,909	2,610	15,020	1,371
Amount	26,048	4,701	21,347	4,924	8,480	15,696	2,861	13,777	1,582
Taxes:									
Number	33,157	21,302	11,855	10,896	11,867	33,522	5,245	29,627	2,282
Amount	73,550	44,482	29,068	21,643	24,370	79,732	15,312	53,289	6,248
Casualty losses:									
Number	867	601	266	161	335	815	108	967	(1)
Amount	758	338	420	286	172	850	202	977	(1)
Bad debts:									
Number	11,303	6,351	4,953	2,362	3,846	2,438	1,632	5,551	679
Amount	12,024	3,922	8,102	2,155	7,697	816	1,239	5,237	988
Repairs:									
Number	21,959	13,098	8,860	7,303	8,070	28,988	4,253	21,087	1,684
Amount	16,905	5,240	11,665	3,889	5,362	25,813	2,686	14,201	1,425
Depreciation:									
Number	29,875	19,031	10,845	9,348	10,822	29,599	4,968	26,370	1,902
Amount	40,662	20,042	20,620	10,655	17,425	54,965	8,281	38,489	4,206
Amortization:									
Number	60	(1)	34	62	(1)	312	(1)	213	(1)
Amount	32	(1)	30	48	(1)	230	(1)	220	(1)
Retirement plans, etc.:									
Number	184	42	142	22	94	123	70	65	10
Amount	379	29	350	47	142	853	98	533	58
Net loss, noncapital assets:									
Number	334	254	79	(1)	122	199	(1)	352	(1)
Amount	245	117	128	(1)	63	817	(1)	286	(1)
Other deductions:									
Number	35,289	22,127	13,162	11,471	12,760	34,627	5,328	33,809	2,561
Amount	291,043	118,056	172,987	94,930	147,966	221,448	48,264	193,118	22,657
Gross profit:									
Number	35,117	22,239	12,878	11,299	12,466	34,466	5,225	32,964	2,555
Amount	1,185,098	588,875	596,223	442,967	515,516	1,156,590	298,832	880,399	94,788
Gross loss:									
Number	942	422	520	368	520	466	(1)	1,503	(1)
Amount	2,307	1,584	723	828	728	82	(1)	2,748	(1)
Net profit:									
Number	29,330	19,008	10,322	9,776	10,366	27,891	4,882	25,818	1,959
Amount	336,476	183,249	153,227	137,809	152,731	272,954	95,219	291,624	26,370
Net loss:									
Number	6,730	3,653	3,077	1,891	2,620	7,041	446	8,649	651
Amount	22,435	8,477	13,958	6,724	9,934	21,923	2,128	23,690	2,042

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 3.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

[Amounts in thousands of dollars]

Item	Finance, insurance, and real estate								Services			
	Total	Finance			Insurance agents, brokers, and service	Real estate			Total	Hotels, rooming houses, camps, and other lodging places	Personal services	
		Total	Security and commodity brokers, dealers, exchanges, and services	Other finance		Total	Operators, except developers, and lessors of buildings	Other real estate			Total	Laundries and dry cleaning
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Total number of partnerships	274,730	56,405	7,610	48,795	11,134	207,191	166,010	41,181	165,697	11,276	31,385	10,653
Total receipts:												
Number	252,928	42,330	5,997	36,333	11,105	199,493	162,636	36,857	163,678	11,151	31,287	10,653
Amount	9,130,915	2,861,358	2,232,956	628,402	693,188	5,576,369	4,525,246	1,051,123	15,000,746	787,614	1,195,146	494,994
Business receipts:												
Number	211,247	11,819	4,002	7,816	10,883	188,546	161,363	27,183	161,823	10,827	31,164	10,604
Amount	8,133,920	2,245,948	1,876,548	369,400	681,214	5,206,758	4,372,370	834,388	14,743,898	753,925	1,178,564	489,208
Nonqualifying dividends:												
Number	5,429	3,273	529	2,744	(1)	2,103	1,213	889	644	(1)	(1)	(1)
Amount	9,972	9,052	1,530	7,522	(1)	918	601	317	1,282	(1)	(1)	(1)
Interest:												
Number	77,675	29,398	2,071	27,326	2,303	45,974	33,019	12,955	18,657	1,239	2,000	657
Amount	482,293	368,524	197,346	171,178	4,073	109,696	53,900	55,796	17,486	2,526	888	343
Rents:												
Number	14,629	4,054	492	3,562	851	9,724	936	8,788	10,594	853	2,522	1,014
Amount	95,004	19,400	3,211	16,249	2,533	73,011	7,115	65,896	52,394	13,703	6,224	2,824
Net gain, noncapital assets:												
Number	8,271	2,365	250	2,115	359	5,547	4,267	1,280	3,879	313	761	428
Amount	53,945	12,380	3,885	8,495	322	41,243	32,384	8,859	9,488	1,095	1,335	1,026
Other receipts:												
Number	32,429	7,299	934	6,364	1,356	23,774	16,934	6,841	73,122	5,608	13,692	4,442
Amount	355,781	205,994	150,436	55,558	5,044	144,743	58,876	85,867	176,198	16,363	8,134	1,593
Total deductions:												
Number	264,447	48,248	7,246	41,002	10,859	205,340	165,171	40,169	164,977	11,251	31,360	10,653
Amount	8,009,258	2,152,459	1,684,663	467,796	500,621	5,356,178	4,442,025	914,153	9,686,149	757,848	957,294	425,073
Cost of goods sold:												
Number	9,625	1,433	271	1,163	1,615	6,577	2,085	4,492	96,409	9,598	30,050	10,040
Amount	404,087	60,438	5,396	55,042	134,371	209,278	38,344	170,934	2,600,577	285,302	510,390	219,133
Inventory, beginning-of-year:												
Number	2,445	500	(1)	426	-	1,945	581	1,364	26,357	1,385	7,441	1,275
Amount	78,960	17,848	(1)	17,814	-	61,112	5,949	55,163	114,669	6,330	23,177	4,056
Purchases:												
Number	2,961	732	(1)	609	354	1,875	583	1,292	41,591	2,634	11,050	2,851
Amount	118,707	32,845	(1)	32,209	25,673	60,189	11,768	48,421	861,807	69,467	117,067	22,442
Cost of labor:												
Number	1,571	201	(1)	152	(1)	1,239	625	614	56,475	7,083	19,871	7,204
Amount	11,355	1,161	(1)	1,028	(1)	8,800	5,594	3,206	1,038,631	146,400	278,790	128,499
Material and supplies:												
Number	1,867	248	(1)	175	(1)	1,491	656	835	44,028	5,272	17,906	6,250
Amount	8,380	699	(1)	508	(1)	7,069	1,204	5,865	144,513	10,759	49,673	28,655
Other costs:												
Number	6,533	756	74	681	1,328	4,449	1,397	3,053	47,038	6,651	15,150	5,761
Amount	272,784	31,757	4,433	27,324	106,698	134,329	19,045	115,284	561,256	58,325	66,844	39,670
Less: Inventory, end-of-year:												
Number	2,307	453	(1)	404	(1)	1,829	479	1,350	27,700	1,476	8,029	1,441
Amount	86,099	23,872	(1)	23,841	(1)	62,221	5,216	57,005	120,299	5,979	25,161	4,189
Salaries and wages:												
Number	46,797	3,423	1,535	1,887	6,530	36,843	30,080	6,763	61,235	624	2,143	915
Amount	1,100,670	734,071	678,782	55,289	88,218	278,381	216,039	62,342	2,464,546	12,948	34,725	22,091
Payments to partners:												
Number	13,499	2,695	953	1,742	2,830	7,974	5,814	2,160	29,869	2,118	7,193	2,141
Amount	206,184	120,982	109,908	11,074	37,876	47,326	23,080	24,246	536,614	15,845	55,578	15,079
Rent:												
Number	33,135	4,701	1,636	3,065	7,009	21,425	14,158	7,268	114,881	3,368	24,727	8,115
Amount	194,928	70,022	60,640	9,382	15,526	109,380	87,848	21,532	675,604	45,996	61,805	27,498
Interest:												
Number	154,727	21,320	2,959	18,361	3,576	129,831	110,183	19,648	67,485	7,768	13,800	6,623
Amount	1,612,722	321,148	189,355	131,793	2,766	1,288,808	1,107,635	181,173	154,127	61,995	12,643	6,713
Taxes:												
Number	210,782	20,478	3,214	17,264	8,162	182,143	148,810	33,333	139,153	10,458	28,058	9,580
Amount	906,635	108,525	75,300	33,225	9,451	788,659	712,670	75,989	305,300	53,305	34,819	16,115
Casualty losses:												
Number	1,135	199	-	199	(1)	934	876	58	1,746	188	409	305
Amount	3,644	760	-	760	(1)	2,808	2,516	292	1,961	141	286	128
Bad debts:												
Number	8,332	1,681	203	1,477	4,218	2,433	1,358	1,075	11,762	1,050	2,100	753
Amount	31,769	18,410	7,313	11,097	4,963	8,396	3,168	5,228	19,413	2,860	2,227	356
Repairs:												
Number	137,898	5,073	871	4,201	3,333	129,492	115,142	14,351	93,604	9,378	22,097	8,432
Amount	226,849	7,478	3,583	3,895	1,398	217,973	201,622	16,351	105,968	26,937	18,376	10,997
Depreciation:												
Number	191,961	9,127	2,309	6,818	7,124	175,710	154,023	21,687	134,120	10,320	26,509	9,277
Amount	1,295,321	33,187	14,877	18,310	8,455	1,253,679	1,177,130	76,549	498,048	103,692	61,752	35,165
Amortization:												
Number	1,582	241	61	180	(1)	1,231	1,176	55	990	98	(1)	(1)
Amount	1,242	237	180	57	(1)	883	733	150	38,029	160	(1)	(1)
Retirement plans, etc.:												
Number	924	204	179	25	166	554	378	177	4,697	72	286	96
Amount	33,229	31,476	30,254	1,222	472	1,281	974	307	18,962	210	978	328
Net loss, noncapital assets:												
Number	1,545	347	(1)	295	(1)	1,171	913	258	1,355	179	114	(1)
Amount	11,713	1,637	(1)	1,601	(1)	10,005	8,867	1,138	3,211	564	161	(1)
Other deductions:												
Number	249,211	41,901	6,651	35,250	10,760	196,550	158,944	37,606	162,302	11,127	31,164	10,604
Amount	1,980,265	644,088	509,039	135,049	196,856	1,139,321	861,399	277,922	2,263,789	147,893	163,463	71,367
Gross profit:												
Number	210,714	11,688	4,002	7,686	10,883	188,143	161,240	26,903	159,172	10,603	30,918	10,555
Amount	7,735,477	2,185,641	1,871,152	314,489	546,843	5,002,993	4,334,249	668,744	12,161,856	470,267	669,033	270,083
Gross loss:												
Number	64,017	44,717	(1)	41,109	(1)	19,048	4,770	14,279	6,525	673	467	(1)
Amount	5,644	131	(1)	131	(1)	5,513	223	5,290	18,535	1,644	859	(1)
Net profit:												
Number	167,827	31,027	4,782	26,245	9,761	127,039	99,866	27,173	134,469	6,731	26,041	8,250
Amount	2,082,523	908,615	593,561	315,054	198,882	975,026	678,915	296,111	5,502,417	84,336	249,013	76,412
Net loss:												
Number	106,903	25,378	2,828	22,550	1,373	80,152	66,144	14,008	31,228	4,545	5,344	2,403
Amount	960,866	199,716	45,268	154,448	6,315	754,835	595,694	159,141	187,820	54,570	11,161	6,491

Footnote at end of table.

ACTIVE PARTNERSHIPS

Table 3.2—FREQUENCIES AND AMOUNTS OF INCOME STATEMENT ITEMS FOR SELECTED INDUSTRIES—Continued

[Amounts in thousands of dollars]

Item	Services--Continued										Nature of business not allocable
	Personal services--Continued		Business services	Automobile parking, repair, and services	Amusement and recreation services	Medical and health services			Legal services	Other services	
	Beauty and barber shops	Other personal services				Total	Offices of physicians and surgeons	Other medical services			
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
Total number of partnerships	14,673	6,059	19,687	18,270	12,618	21,927	14,315	7,612	23,697	26,837	5,115
Total receipts:											
Number	14,648	5,986	19,221	18,196	11,858	21,804	14,241	7,563	23,501	26,660	4,397
Amount	327,115	373,037	939,152	849,989	707,129	3,647,657	2,671,009	976,648	3,640,389	3,233,670	124,809
Business receipts:											
Number	14,648	5,912	18,925	18,123	11,512	21,681	14,167	7,514	23,275	26,315	3,626
Amount	323,339	366,017	908,811	839,173	658,497	3,618,913	2,649,562	969,351	3,606,068	3,179,947	122,288
Nonqualifying dividends:											
Number	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	209	89	(1)
Amount	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	78	42	(1)
Interest:											
Number	249	1,094	2,070	1,137	647	2,854	1,876	978	4,344	4,365	548
Amount	42	503	3,065	605	1,271	1,442	802	640	4,634	3,055	798
Rents:											
Number	683	825	515	1,357	1,105	1,335	914	421	1,813	1,095	283
Amount	1,071	2,329	2,296	4,137	8,065	8,961	5,299	3,662	5,624	3,384	403
Net gain, noncapital assets:											
Number	152	181	612	534	325	365	258	107	418	550	214
Amount	154	155	2,400	1,350	838	898	531	367	212	1,360	265
Other receipts:											
Number	6,231	3,018	8,253	8,178	5,309	9,806	6,544	3,262	10,642	11,633	1,870
Amount	2,509	4,032	21,469	4,719	38,449	17,409	14,782	2,627	23,773	45,882	1,040
Total deductions:											
Number	14,673	6,035	19,514	18,171	12,520	21,854	14,266	7,588	23,643	26,663	4,771
Amount	242,834	289,387	787,444	718,634	653,816	1,775,525	1,134,304	641,221	1,697,711	2,337,877	105,403
Cost of goods sold:											
Number	14,319	5,691	14,685	16,742	10,071	3,460	830	2,630	1,431	10,371	2,067
Amount	138,598	152,659	431,950	474,277	275,259	131,991	26,904	105,087	53,091	438,317	59,608
Inventory, beginning-of-year:											
Number	2,878	3,289	2,586	7,849	2,250	693	94	599	(1)	4,121	941
Amount	2,062	17,059	16,141	36,646	6,162	3,566	595	2,971	(1)	22,296	6,731
Purchases:											
Number	4,072	4,127	4,363	11,628	3,979	1,870	301	1,569	(1)	5,966	1,434
Amount	12,815	81,810	144,452	310,947	56,767	41,176	7,551	33,625	(1)	120,840	41,827
Cost of labor:											
Number	8,974	3,693	8,548	9,105	5,650	1,055	261	794	172	4,992	416
Amount	104,284	46,007	176,612	113,516	116,025	48,861	8,897	39,964	2,618	155,809	3,486
Material and supplies:											
Number	9,639	2,016	6,237	6,129	3,456	1,333	304	1,029	(1)	3,517	311
Amount	14,896	6,122	22,351	22,097	7,844	13,990	2,170	11,820	(1)	17,490	911
Other costs:											
Number	7,411	1,978	7,707	5,088	6,042	1,226	411	815	1,325	3,849	717
Amount	7,300	19,874	88,592	28,461	95,086	28,475	8,262	20,213	48,895	146,578	13,439
Less: Inventory, end-of-year:											
Number	3,295	3,294	2,714	7,992	2,347	811	88	723	(1)	4,300	1,009
Amount	2,759	18,213	16,198	37,390	6,625	4,077	571	3,506	(1)	24,696	6,786
Salaries and wages:											
Number	565	663	1,146	1,664	1,184	19,036	13,215	5,821	21,402	14,037	1,443
Amount	6,409	6,225	23,292	18,453	20,855	654,769	444,249	210,520	737,800	961,704	14,961
Payments to partners:											
Number	3,934	1,117	3,512	3,052	1,710	2,701	1,365	1,337	3,386	6,197	375
Amount	27,248	13,251	33,043	22,783	13,687	119,306	80,452	38,854	120,614	155,758	3,509
Rent:											
Number	12,787	3,825	10,466	11,099	6,475	17,300	11,934	5,366	21,219	20,227	1,572
Amount	22,620	11,687	28,949	33,006	54,322	166,780	120,181	46,599	172,639	111,607	2,683
Interest:											
Number	4,415	2,763	8,094	8,945	4,335	7,411	4,144	3,268	6,264	10,867	1,588
Amount	1,373	4,557	18,354	12,982	12,204	16,553	6,777	9,776	6,238	13,158	2,013
Taxes:											
Number	13,132	5,346	12,944	15,625	8,767	20,534	13,570	6,963	21,166	21,601	3,061
Amount	7,768	10,936	18,851	19,567	23,629	53,370	31,546	21,824	44,737	57,022	2,437
Casualty losses:											
Number	(1)	(1)	(1)	275	337	167	94	(1)	(1)	160	(1)
Amount	(1)	(1)	(1)	176	640	346	321	(1)	(1)	130	(1)
Bad debts:											
Number	448	899	1,432	2,931	396	826	310	516	1,006	2,020	314
Amount	46	1,825	2,577	2,214	452	2,867	1,155	1,712	1,566	4,650	203
Repairs:											
Number	9,369	4,295	8,021	10,736	6,739	13,190	8,296	4,894	10,628	12,817	1,678
Amount	2,291	5,088	9,350	8,581	12,576	14,228	7,737	6,491	7,136	8,784	1,294
Depreciation:											
Number	11,978	5,254	13,988	15,077	9,339	18,622	12,118	6,505	18,927	21,336	2,077
Amount	7,652	18,935	96,915	44,700	63,813	47,252	25,370	21,882	40,072	39,852	3,637
Amortization:											
Number	(1)	(1)	175	(1)	136	152	57	95	121	177	-
Amount	(1)	(1)	67	(1)	37,273	92	25	67	171	173	-
Retirement plans, etc.:											
Number	(1)	87	134	(1)	160	2,477	2,130	347	976	556	(1)
Amount	(1)	591	412	(1)	514	4,916	4,118	798	4,006	7,859	(1)
Net loss, noncapital assets:											
Number	(1)	(1)	311	152	(1)	85	47	(1)	106	186	(1)
Amount	(1)	(1)	302	370	(1)	432	422	(1)	35	132	(1)
Other deductions:											
Number	14,575	5,986	18,647	17,964	12,037	21,721	14,236	7,485	23,416	26,226	3,856
Amount	28,741	63,355	123,279	81,456	136,877	562,623	385,047	177,576	509,467	538,731	14,502
Gross profit:											
Number	14,525	5,839	18,383	17,871	10,500	21,607	14,167	7,441	23,275	26,015	3,527
Amount	185,582	213,368	478,696	365,425	394,882	3,487,029	2,622,658	864,371	3,552,977	2,743,547	63,159
Gross loss:											
Number	(1)	(1)	1,304	399	2,119	320	(1)	(1)	(1)	822	1,588
Amount	(1)	(1)	1,835	529	11,644	107	(1)	(1)	(1)	1,917	479
Net profit:											
Number	12,688	5,104	14,132	14,357	7,706	20,599	13,819	6,780	22,078	22,825	3,158
Amount	86,615	85,986	186,493	140,777	100,913	1,882,332	1,540,423	341,909	1,951,666	906,887	24,179
Net loss:											
Number	1,985	956	5,555	3,913	4,912	1,328	496	832	1,619	4,012	1,957
Amount	2,334	2,336	34,785	9,422	47,600	10,200	3,718	6,482	8,988	11,094	4,773

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL INDUSTRIES																
Total	906,182	80,137,915	78,022,998	43,148,059	3,006,673	10,693,596	10,865,953	4,899,158	661,386	70,724,290	68,920,955	38,027,125	1,824,843	9,461,384	12,760,022	4,216,189
$1 under $1,000	56,179	30,168	19,354	13,223	11,308	3,484	[1]82,577	6,712	22,866	13,488	7,339	883	1,003	290	7,137	914
$1,000 under $2,500	65,139	130,030	96,341	29,711	30,136	5,165	[1]44,716	8,228	36,426	80,195	51,848	8,009	8,156	1,438	33,368	2,057
$2,500 under $5,000	74,395	282,164	245,200	60,195	52,710	11,957	2,494	22,517	47,006	180,675	152,074	23,539	21,273	3,386	75,340	12,151
$5,000 under $10,000	91,716	691,173	624,603	165,603	95,462	34,652	108,974	34,430	66,540	507,246	451,047	95,311	52,105	16,554	195,209	21,725
$10,000 under $25,000	148,955	2,525,470	2,390,057	781,806	262,218	184,564	492,930	121,624	114,550	1,956,702	1,847,167	545,414	154,016	119,980	669,656	87,160
$25,000 under $50,000	128,959	4,766,872	4,595,389	1,892,762	353,121	479,917	924,103	262,116	106,375	3,931,136	3,796,986	1,485,218	235,511	371,994	1,094,681	200,031
$50,000 under $100,000	122,878	8,924,665	8,728,746	3,997,649	479,660	1,075,348	1,660,846	556,717	105,224	7,661,735	7,497,309	3,387,379	311,440	906,436	1,844,759	451,279
$100,000 under $200,000	91,582	13,038,557	12,801,248	6,287,603	480,208	1,710,538	2,453,439	844,163	81,720	11,622,517	11,434,683	5,565,348	313,155	1,510,926	2,658,883	726,096
$200,000 under $500,000	59,597	18,152,287	17,841,704	9,805,064	667,026	2,486,920	2,569,027	1,262,449	52,680	16,009,675	15,745,462	8,756,824	373,951	2,208,389	2,833,056	1,109,121
$500,000 or more	20,980	31,469,467	30,680,356	20,112,404	555,691	4,680,613	3,007,134	1,778,612	18,933	28,645,478	27,937,040	18,157,898	352,666	4,310,333	3,271,621	1,605,655
Receipts not reported	45,805	127,062	-	2,039	19,133	20,438	[1]225,701	1,590	9,067	115,443	-	1,302	1,567	11,658	76,312	
AGRICULTURE, FORESTRY, AND FISHERIES																
Total	124,633	5,612,519	5,449,690	3,394,603	400,765	527,190	633,453	359,516	87,726	4,545,529	4,409,165	2,563,734	279,916	389,090	910,322	247,574
$1 under $1,000	5,022	4,045	2,539	5,665	2,557	1,229	[1]10,014	360	1,188	1,479	791	151	127	14	879	10
$1,000 under $2,500	8,680	16,507	14,873	9,911	5,497	1,294	[1]8,790	853	4,069	8,035	7,146	1,879	828	112	3,356	306
$2,500 under $5,000	11,488	45,135	42,076	22,959	8,464	3,646	[1]6,370	1,303	6,768	27,243	25,208	7,582	2,812	724	10,310	753
$5,000 under $10,000	15,085	120,494	110,815	50,018	16,635	6,771	15,262	6,363	10,786	87,961	79,524	27,045	8,442	3,475	32,357	4,495
$10,000 under $25,000	24,054	415,134	401,994	190,883	52,633	28,453	63,719	16,916	18,321	319,716	308,558	117,819	32,658	14,688	105,021	13,045
$25,000 under $50,000	20,872	761,604	745,495	373,357	82,714	53,160	134,583	37,514	17,095	621,720	608,827	276,528	60,011	34,884	170,002	22,016
$50,000 under $100,000	16,025	1,143,950	1,116,246	614,422	94,935	111,682	187,724	82,384	13,507	966,530	944,295	484,656	72,354	82,031	225,739	62,425
$100,000 under $200,000	7,638	1,078,550	1,060,522	644,766	66,047	116,367	137,337	82,359	6,431	907,760	893,309	508,779	53,063	90,960	175,695	65,901
$200,000 under $500,000	3,371	1,001,513	982,818	654,709	47,237	124,114	88,100	73,096	2,636	785,614	770,500	488,811	36,374	104,428	113,408	34,167
$500,000 or more	705	984,684	972,312	827,714	20,084	79,371	18,889	58,316	544	779,873	771,007	650,484	13,022	57,687	36,620	44,456
Receipts not reported	11,692	40,903	-	199	3,962	1,103	13,013	52	6,381	39,598	-	-	225	87	36,935	-
Farms																
Total	114,297	4,716,372	4,565,319	2,786,121	368,380	421,759	529,983	322,624	80,747	3,779,771	3,651,034	2,051,884	259,329	303,800	786,199	214,979
$1 under $1,000	4,379	3,395	2,278	4,607	2,262	1,031	[1]8,755	350	1,036	1,316	721	149	95	14	833	10
$1,000 under $2,500	8,189	15,689	14,063	8,946	5,018	1,170	[1]7,374	799	3,897	7,758	6,871	1,857	818	109	3,188	282
$2,500 under $5,000	10,702	42,182	39,171	22,052	8,065	3,450	[1]6,931	1,293	6,253	25,251	23,225	7,134	2,604	621	9,457	753
$5,000 under $10,000	13,733	110,349	100,933	46,608	15,266	5,795	14,027	6,313	9,876	81,201	72,778	25,348	7,750	2,802	29,787	4,446
$10,000 under $25,000	22,351	386,777	373,838	180,679	49,725	25,506	57,684	16,539	16,967	296,453	285,442	109,608	30,713	12,436	97,840	12,793
$25,000 under $50,000	19,744	721,810	705,867	354,245	78,859	46,062	127,319	36,179	16,310	593,849	581,014	264,844	58,344	30,315	160,456	21,095
$50,000 under $100,000	14,350	1,021,184	995,177	564,396	90,599	93,802	147,156	80,189	12,035	857,942	836,149	442,123	69,555	66,432	184,571	60,529
$100,000 under $200,000	6,577	928,550	912,358	560,411	58,570	92,742	111,995	76,307	5,541	783,833	770,538	444,769	48,178	74,012	142,716	60,188
$200,000 under $500,000	2,860	841,950	824,902	549,251	41,866	97,174	71,240	69,607	2,187	644,474	630,750	397,264	31,984	79,599	95,783	31,429
$500,000 or more	462	604,541	596,732	494,805	14,880	53,939	9,250	34,996	339	448,528	443,546	358,788	9,063	37,373	25,016	23,454
Receipts not reported	10,950	39,945	-	121	3,270	1,088	14,372	52	6,307	39,166	-	-	225	87	36,552	-
Field crop farms																
Total	36,644	1,383,687	1,335,104	656,064	132,927	125,945	234,753	39,443	28,597	1,196,698	1,153,901	524,707	105,651	97,233	296,686	35,779
$1 under $1,000	1,330	954	808	480	524	69	[1]901	-	618	553	443	76	52	[2]	252	-
$1,000 under $2,500	3,132	5,879	5,342	2,197	1,446	202	[1]493	-	1,850	3,512	3,198	647	374	42	1,553	-
$2,500 under $5,000	4,333	16,974	15,664	7,278	2,972	763	[1]850	288	2,886	11,543	10,579	2,908	1,281	180	4,351	151
$5,000 under $10,000	5,107	39,088	37,362	12,704	4,970	1,232	10,421	587	4,247	32,684	31,228	9,208	3,297	770	12,534	587
$10,000 under $25,000	6,901	114,408	111,621	41,711	14,666	5,705	29,869	1,779	5,693	94,846	92,533	29,242	9,897	3,244	35,949	1,507
$25,000 under $50,000	5,317	197,578	192,776	81,049	21,264	10,776	49,292	3,430	4,654	173,502	169,436	64,338	18,496	7,638	54,750	3,234
$50,000 under $100,000	4,592	336,539	320,961	159,075	34,522	27,480	62,118	14,101	3,995	296,214	282,938	130,649	29,444	20,835	71,171	14,101
$100,000 under $200,000	2,318	328,822	325,805	165,986	27,703	38,092	44,774	6,855	1,975	282,087	279,393	129,946	22,658	30,072	62,475	5,923
$200,000 under $500,000	798	224,458	217,228	109,926	18,682	28,507	31,246	7,985	739	209,042	202,011	102,175	16,562	26,253	36,025	6,627
$500,000 or more	118	109,458	107,537	75,636	5,571	12,717	4,572	4,418	89	83,538	82,142	55,518	3,536	8,134	9,295	3,649
Receipts not reported	2,697	9,529	-	22	607	402	4,705	-	1,850	9,177	-	-	54	59	8,331	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
AGRICULTURE, FORESTRY, AND FISHERIES--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Farms—Continued																
Livestock farms																
Total	53,628	2,372,888	2,311,160	1,602,347	163,744	120,901	169,771	233,690	36,847	1,782,590	1,733,237	1,121.223	104,382	69,404	305,502	142,251
$1 under $1,000	1,454	901	719	1,322	705	187	[1]2,882	254	(2)	(2)	(2)	(2)	(2)	-	(2)	-
$1,000 under $2,500	3,550	6,854	6,085	5,068	2,428	732	[1]4,522	682	1,384	2,877	2,511	925	289	48	1,069	282
$2,500 under $5,000	4,205	16,260	15,301	9,460	2,907	1,288	[1]2,149	304	2,337	9,301	8,615	3,158	803	142	3,554	238
$5,000 under $10,000	6,311	53,305	46,625	24,857	7,943	2,987	4,078	5,002	4,152	36,868	30,615	11,881	3,388	1,292	13,450	3,632
$10,000 under $25,000	12,071	210,318	205,098	109,714	28,068	10,961	19,420	11,972	8,906	157,591	153,495	65,157	16,702	5,252	46,255	8,564
$25,000 under $50,000	11,053	400,138	392,720	214,326	43,621	18,101	55,213	28,938	8,877	317,773	312,591	156,104	30,783	10,635	77,556	14,462
$50,000 under $100,000	6,900	478,479	470,052	289,083	39,799	28,395	56,719	49,361	5,600	386,645	378,964	218,884	27,681	16,026	77,310	37,032
$100,000 under $200,000	2,667	378,813	372,210	274,537	17,629	15,229	28,129	51,004	2,122	301,537	296,794	210,973	13,365	9,282	38,561	38,776
$200,000 under $500,000	1,390	425,204	418,601	330,312	14,602	24,510	9,362	57,578	875	275,165	271,546	207,538	8,530	13,719	27,083	21,088
$500,000 or more	234	387,643	383,749	343,668	4,800	18,178	[1]231	28,544	159	279,995	277,992	246,550	2,808	13,008	7,031	18,177
Receipts not reported	3,795	14,973	-	-	1,242	333	6,634	51	2,262	14,681	-	-	(2)	-	13,568	-
Other farms																
Total	24,025	959,797	919,055	527,710	71,709	174,913	125,459	49,491	15,304	800,483	763,896	405,954	49,296	137,163	184,011	36,949
$1 under $1,000	1,596	1,540	751	2,805	1,033	775	[1]4,972	96	245	606	164	20	18	(2)	516	10
$1,000 under $2,500	1,507	2,956	2,636	1,681	1,144	236	[1]2,359	117	662	1,369	1,162	285	155	19	566	-
$2,500 under $5,000	2,164	8,948	8,206	5,314	2,186	1,399	[1]3,932	701	1,030	4,407	4,031	1,068	520	299	1,552	364
$5,000 under $10,000	2,314	17,956	16,946	9,047	2,353	1,576	[1]472	724	1,477	11,649	10,935	4,259	1,065	740	3,803	227
$10,000 under $25,000	3,379	62,051	57,119	29,254	6,991	8,840	8,395	2,788	2,368	44,016	39,414	15,209	4,114	3,940	15,636	2,722
$25,000 under $50,000	3,374	124,094	120,371	58,870	13,974	17,185	22,814	3,811	2,779	102,574	98,987	44,402	9,065	12,042	28,150	3,399
$50,000 under $100,000	2,858	206,166	204,164	116,238	16,278	37,927	28,319	16,727	2,440	175,083	174,247	92,590	12,430	29,571	36,090	9,396
$100,000 under $200,000	1,592	220,915	214,343	119,888	13,238	39,421	39,092	18,448	1,444	200,209	194,351	103,850	12,155	34,658	41,680	15,489
$200,000 under $500,000	671	192,288	189,073	109,013	8,582	44,157	30,632	4,044	572	160,267	157,193	87,551	6,892	39,627	32,675	3,714
$500,000 or more	111	107,440	105,446	75,501	4,509	23,044	4,909	2,034	90	84,995	83,412	56,720	2,719	16,231	8,690	1,628
Receipts not reported	4,459	15,443	-	99	1,421	353	3,033	(2)	2,195	15,308	-	-	163	28	14,653	-
Other Agriculture, Forestry, and Fisheries																
Total	10,336	896,147	884,371	608,482	32,385	105,431	103,470	36,892	6,978	765,758	758,131	511,850	20,587	85,290	124,123	32,595
$1 under $1,000	643	650	261	1,058	295	198	[1]1,259	10	324	440	345	24	42	(2)	214	24
$1,000 under $2,500	491	818	810	965	479	124	[1]1,416	54								
$2,500 under $5,000	786	2,953	2,905	907	399	196	561	10	515	1,992	1,983	448	208	103	853	-
$5,000 under $10,000	1,352	10,145	9,882	3,410	1,369	976	1,235	50	910	6,760	6,746	1,697	692	673	2,570	49
$10,000 under $25,000	1,703	28,357	28,156	10,204	2,908	2,947	6,035	377	1,355	23,263	23,116	8,211	1,945	2,252	7,181	252
$25,000 under $50,000	1,129	39,794	39,628	19,112	3,855	7,098	7,264	1,335	785	27,871	27,813	11,684	1,667	4,569	9,546	921
$50,000 under $100,000	1,674	122,766	121,069	50,026	4,336	17,880	40,568	2,195	1,472	108,588	108,146	42,533	2,799	15,599	41,168	1,896
$100,000 under $200,000	1,061	150,000	148,164	84,355	7,477	23,625	25,342	6,052	889	123,927	122,771	64,010	4,885	16,948	32,979	5,713
$200,000 under $500,000	511	159,563	157,916	105,458	5,371	26,940	16,860	3,489	449	141,140	139,750	91,547	4,390	24,829	17,625	2,738
$500,000 or more	243	380,143	375,580	332,909	5,204	25,432	9,639	23,320	205	331,345	327,461	291,696	3,959	20,314	11,604	21,002
Receipts not reported	742	958	-	78	692	15	[1]1,359	-	(2)	(2)	-	-	-	-	(2)	-
MINING																
Total	13,243	1,110,685	1,045,433	473,729	88,844	133,584	65,219	9,708	8,081	863,791	820,455	330,863	56,916	98,744	208,062	7,254
$1 under $1,000	1,914	1,195	922	1,230	526	46	[1]1,945	44	1,055	823	566	98	68	16	378	-
$1,000 under $2,500	2,057	3,669	3,405	4,118	812	225	[1]4,571	118	1,458	2,681	2,425	400	422	123	787	-
$2,500 under $5,000	1,030	3,774	3,645	1,895	710	379	[1]661	-	712	2,607	2,493	302	364	109	831	-
$5,000 under $10,000	988	7,957	7,171	3,665	1,468	379	[1]713	-	694	5,772	4,995	1,529	1,014	251	1,415	-
$10,000 under $25,000	1,456	26,720	24,520	8,890	2,822	2,004	3,372	188	1,131	20,766	18,904	4,970	1,830	926	6,558	170
$25,000 under $50,000	1,193	51,661	44,903	29,246	4,501	3,855	[1]5,148	1,162	754	33,021	29,182	10,994	2,345	2,375	7,769	1,162
$50,000 under $100,000	959	76,181	69,681	31,791	4,403	12,702	11,365	1,317	727	57,296	52,454	21,775	3,503	8,766	13,948	1,070
$100,000 under $200,000	832	122,553	119,468	55,561	9,508	19,164	12,204	58	630	93,479	91,919	39,228	6,323	15,686	21,497	58
$200,000 under $500,000	499	173,253	160,803	78,394	11,725	30,755	11,381	1,533	362	121,862	114,529	56,695	7,144	23,913	18,598	1,139
$500,000 or more	308	628,905	610,915	258,675	45,275	61,077	109,493	5,288	242	514,384	502,988	194,626	33,408	46,464	128,964	3,655
Receipts not reported	2,006	14,817	-	264	7,094	2,998	[1]69,558	-	317	11,100	-	246	495	115	7,317	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CONTRACT CONSTRUCTION																
Total	52,342	7,256,095	7,129,026	5,372,941	138,946	1,302,848	741,540	260,476	43,427	6,408,475	6,304,120	4,681,637	116,868	1,137,638	811,150	207,815
$1 under $1,000	817	516	404	704	167	67	[1]1,151	98	227	179	102	33	(2)	-	110	48
$1,000 under $2,500	1,109	2,010	1,818	738	285	99	[1]295	153	594	1,156	1,021	314	103	34	517	78
$2,500 under $5,000	1,970	7,591	7,258	2,567	814	439	1,467	2,568	1,406	5,606	5,305	1,572	327	211	2,647	2,567
$5,000 under $10,000	3,882	30,956	29,063	11,336	1,822	2,378	9,825	1,735	3,190	26,048	24,237	8,715	1,330	1,721	11,076	1,550
$10,000 under $25,000	10,462	182,931	179,885	75,857	6,230	19,885	58,764	6,415	8,694	154,568	151,647	58,738	4,657	15,726	62,000	5,225
$25,000 under $50,000	10,986	409,749	402,483	201,162	13,698	60,761	110,562	9,160	9,837	364,270	360,667	175,791	11,250	53,592	113,313	6,299
$50,000 under $100,000	9,438	686,512	674,198	411,875	20,933	121,732	119,005	24,273	8,194	598,586	587,206	354,341	16,925	105,575	123,548	21,121
$100,000 under $200,000	6,199	891,268	871,584	597,706	21,184	174,955	118,917	40,083	5,653	811,235	795,353	537,762	19,597	151,765	130,842	30,921
$200,000 under $500,000	4,132	1,272,346	1,255,924	938,163	25,320	266,992	122,017	83,257	3,722	1,143,655	1,128,674	831,145	22,875	236,538	127,800	70,575
$500,000 or more	1,956	3,762,468	3,706,409	3,132,783	48,248	655,240	203,817	92,636	1,707	3,296,522	3,249,908	2,713,226	39,783	572,320	233,663	69,431
Receipts not reported	1,391	9,748	-	50	245	300	[1]1,388	98	203	6,650	-	-	12	156	5,634	-
General Contractors																
Total	20,860	4,701,770	4,600,366	3,709,645	80,566	682,917	349,870	180,749	16,567	4,069,301	3,988,131	3,177,826	65,663	578,341	401,776	133,733
$1 under $1,000	345	200	129	282	99	36	[1]459	-	222	283	213	95	-	33	150	18
$1,000 under $2,500	270	395	380	165	58	52	[1]289	18								
$2,500 under $5,000	590	2,472	2,177	747	146	198	277	2,558	467	2,024	1,730	503	43	55	1,105	2,558
$5,000 under $10,000	1,288	11,286	9,536	3,912	856	956	3,651	1,208	1,038	9,377	7,700	2,930	619	726	4,059	1,131
$10,000 under $25,000	3,204	57,525	56,546	28,444	2,016	6,527	12,835	4,456	2,517	46,055	45,161	20,787	1,338	4,666	14,489	3,694
$25,000 under $50,000	3,845	146,900	141,058	77,925	6,064	18,505	34,986	4,156	3,300	122,840	120,223	63,857	4,363	15,461	36,743	1,480
$50,000 under $100,000	3,518	263,045	255,233	168,902	8,765	39,312	33,918	8,742	2,895	217,059	209,445	140,472	6,555	32,428	35,677	6,728
$100,000 under $200,000	3,257	480,269	463,307	332,241	11,372	73,969	54,881	29,468	2,888	424,231	410,718	289,737	10,374	57,637	64,031	21,212
$200,000 under $500,000	2,151	666,898	655,639	511,997	12,634	98,145	55,826	61,826	1,884	582,226	572,260	440,121	11,326	84,426	59,605	49,743
$500,000 or more	1,400	3,064,428	3,016,361	2,585,030	38,320	444,954	156,486	68,219	1,204	2,659,950	2,620,681	2,219,324	31,037	382,779	181,566	47,169
Receipts not reported	993	8,352	-	-	236	263	[1]2,242	98	(2)	(2)	-	-	(2)	(2)	(2)	-
Special Trade Contractors																
Total	30,847	2,438,847	2,413,588	1,569,458	56,990	588,939	383,253	79,570	26,380	2,233,064	2,210,273	1,417,609	50,062	530,733	398,935	73,925
$1 under $1,000	471	316	275	422	68	31	[1]692	98	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$1,000 under $2,500	815	1,464	1,386	568	212	47	[1]112	135	447	824	790	216	88	(2)	349	60
$2,500 under $5,000	1,282	4,734	4,697	1,724	522	239	1,139	10	865	3,284	3,278	996	226	156	1,438	(2)
$5,000 under $10,000	2,569	19,462	19,319	7,227	966	1,376	6,165	527	2,127	16,463	16,329	5,588	711	949	7,008	419
$10,000 under $25,000	7,184	124,458	122,392	46,878	4,135	13,336	45,778	1,959	6,128	107,993	105,966	37,750	3,267	11,038	47,354	1,531
$25,000 under $50,000	7,018	258,717	257,294	121,974	7,200	41,721	74,029	5,004	6,414	237,298	236,313	110,671	6,453	37,596	75,023	4,819
$50,000 under $100,000	5,846	418,321	413,826	239,285	12,095	81,587	84,019	15,531	5,226	376,381	372,622	210,181	10,297	72,314	86,803	14,393
$100,000 under $200,000	2,868	401,423	398,739	258,105	9,746	98,666	64,956	10,615	2,716	380,724	378,393	242,865	9,157	93,383	66,116	9,709
$200,000 under $500,000	1,931	589,789	584,662	414,853	12,452	167,664	63,213	21,358	1,793	547,420	542,441	380,828	11,407	151,304	65,180	20,759
$500,000 or more	537	618,767	610,998	478,422	9,586	184,235	43,812	24,333	485	561,206	554,073	428,483	8,443	163,966	48,359	22,178
Receipts not reported	325	1,396	-	-	(2)	37	946	-	(2)	(2)	-	-	(2)	(2)	(2)	-
MANUFACTURING																
Total	34,486	5,697,329	5,640,008	3,962,280	139,482	1,174,449	561,919	460,843	27,316	5,137,048	5,088,538	3,534,108	114,402	1,039,105	621,046	395,740
$1 under $1,000	1,131	1,710	584	952	179	248	[1]1,433	984	394	198	192	87	(2)	29	47	101
$1,000 under $2,500	1,472	2,851	2,349	1,510	501	154	[1]764	254	785	1,729	1,241	454	102	47	852	38
$2,500 under $5,000	1,454	5,544	5,317	2,455	488	398	[1]64	434	737	2,921	2,714	981	177	147	995	176
$5,000 under $10,000	2,343	17,457	17,285	8,645	1,178	2,248	1,856	1,786	1,602	12,291	12,183	5,002	636	873	4,373	548
$10,000 under $25,000	5,253	92,287	90,881	40,510	3,905	10,877	20,852	7,385	4,362	76,684	75,642	30,892	3,213	7,728	23,958	4,063
$25,000 under $50,000	6,083	224,839	222,851	107,652	9,807	39,977	46,729	10,283	5,225	193,378	191,641	87,034	8,256	32,203	52,414	9,018
$50,000 under $100,000	6,076	446,587	441,619	244,741	15,375	83,798	87,271	28,637	5,511	406,654	401,912	218,666	13,020	75,184	91,012	23,102
$100,000 under $200,000	4,320	616,681	611,740	392,716	16,110	156,806	77,164	33,169	3,647	525,215	520,569	325,524	13,681	130,381	82,276	27,339
$200,000 under $500,000	3,508	1,101,396	1,093,450	759,520	28,621	270,168	116,307	85,951	3,159	992,810	985,749	674,891	25,376	239,263	122,191	73,525
$500,000 or more	1,986	3,187,657	3,153,932	2,403,172	63,228	609,414	216,347	291,871	1,821	2,924,946	2,896,695	2,190,577	49,936	553,250	242,747	257,830
Receipts not reported	860	320	-	407	90	361	[1]2,346	89	(2)	(2)	-	-	-	-	(2)	

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING--Continued																
Food and Kindred Products																
Total	3,435	1,210,820	1,200,569	943,861	23,380	142,988	63,709	59,929	2,735	1,113,563	1,104,112	865,010	21,156	129,128	69,206	55,524
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,500																
$2,500 under $5,000	270	956	916	631	80	59	172	(2)	294	3,192	3,101	1,843	106	124	639	86
$5,000 under $10,000																
$10,000 under $25,000	245	4,028	3,975	2,379	136	261	390	83								
$25,000 under $50,000	613	23,240	22,558	13,193	988	3,828	2,061	1,413	466	17,861	17,264	9,184	697	2,566	3,488	1,380
$50,000 under $100,000	668	47,743	47,552	30,632	1,284	5,995	7,244	2,492	594	42,536	42,358	26,986	1,214	5,380	7,469	2,240
$100,000 under $200,000	541	83,165	82,656	62,614	1,768	10,979	4,241	2,925	443	69,164	68,704	52,033	1,539	8,544	5,951	2,655
$200,000 under $500,000	573	189,217	187,465	143,392	4,739	24,864	11,511	11,853	502	165,854	164,494	124,084	4,036	21,750	12,430	9,679
$500,000 or more	451	862,379	855,447	691,020	14,381	97,002	38,251	41,155	411	814,864	808,191	650,880	13,564	90,764	39,137	39,484
Receipts not reported	(2)	(2)	-	-	(2)	-	(2)	-	(2)	(2)	-	-	-	-	(2)	-
Apparel and Other Fabricated Textile Products																
Total	2,042	574,477	572,069	430,294	3,911	192,348	46,165	58,725	1,667	536,129	533,774	399,577	3,446	174,550	48,874	54,634
$1 under $1,000	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	-
$1,000 under $2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-
$10,000 under $25,000	368	6,799	6,730	3,350	89	912	1,609	398	294	5,480	5,412	2,558	73	495	1,712	148
$25,000 under $50,000	270	10,669	10,667	6,038	201	3,247	2,159	268	245	9,824	9,822	5,695	172	3,084	2,159	163
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $200,000	466	60,814	60,384	41,806	640	28,382	7,899	2,670	417	54,359	53,930	37,177	427	24,055	8,065	2,615
$200,000 under $500,000	403	126,128	125,461	90,702	1,019	55,287	11,130	9,276	328	102,832	102,191	71,273	854	44,341	12,571	6,336
$500,000 or more	241	358,983	357,748	281,973	1,769	101,663	21,846	44,689	235	353,213	352,001	277,135	1,733	99,949	21,999	43,964
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lumber and Wood Products, Except Furniture																
Total	5,286	726,337	716,479	497,905	33,466	137,603	62,182	54,866	4,493	600,637	593,661	400,598	28,559	114,633	68,715	40,845
$1 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-
$1,000 under $2,500																
$2,500 under $5,000	319	1,435	969	380	165	88	483	(2)	246	1,237	775	295	103	88	521	-
$5,000 under $10,000	564	4,330	4,323	1,531	441	513	1,080	59	417	3,340	3,336	1,188	350	449	1,168	47
$10,000 under $25,000	866	13,869	13,859	5,582	1,103	1,901	3,775	367	811	12,923	12,917	5,084	1,046	1,819	3,812	322
$25,000 under $50,000	1,129	40,900	40,304	17,167	2,749	5,319	10,877	1,412	1,055	38,814	38,227	15,721	2,650	5,120	11,223	1,412
$50,000 under $100,000	909	65,850	65,609	34,630	4,080	12,571	13,984	3,499	860	62,470	62,230	32,661	3,686	11,642	14,257	3,230
$100,000 under $200,000	597	87,026	86,681	54,970	4,811	18,003	7,960	3,446	474	71,608	71,290	43,729	4,021	15,093	8,557	1,463
$200,000 under $500,000	501	152,821	151,830	104,562	8,413	31,490	12,177	10,154	426	131,014	130,114	86,922	7,537	26,910	13,103	8,197
$500,000 or more	254	360,063	352,868	279,062	11,655	67,714	12,001	35,917	205	279,231	274,772	214,998	9,166	53,512	16,074	26,174
Receipts not reported	(2)	(2)	-	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-	-
Printing, Publishing, and Allied Industries																
Total	5,342	476,055	470,034	271,116	11,678	124,602	79,268	19,809	4,187	434,790	430,627	247,189	10,289	111,165	82,957	17,769
$1 under $1,000	246	1,241	126	229	18	123	1101	35								
$1,000 under $2,500	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	319	778	775	434	37	(2)	203	51
$2,500 under $5,000	324	1,169	1,165	707	66	24	28	86								
$5,000 under $10,000	354	2,854	2,772	1,358	97	219	476	518	250	2,188	2,107	871	75	64	743	23
$10,000 under $25,000	1,031	18,133	17,836	7,141	538	2,250	3,794	633	860	15,412	15,396	6,074	465	1,833	4,175	576
$25,000 under $50,000	1,139	43,160	43,035	19,260	1,885	8,235	9,966	1,002	967	36,819	36,757	15,646	1,450	6,826	10,358	710
$50,000 under $100,000	993	73,272	72,969	39,535	2,167	15,334	14,915	3,079	968	71,620	71,317	39,054	2,093	14,822	15,015	2,976
$100,000 under $200,000	491	66,769	66,567	35,932	1,891	18,615	9,855	1,634	417	57,433	57,276	31,413	1,624	15,213	9,961	1,278
$200,000 under $500,000	336	99,712	99,312	63,855	2,660	31,646	12,948	6,325	306	91,812	91,509	58,596	2,397	28,804	13,254	5,978
$500,000 or more	109	169,435	166,037	102,763	2,334	48,126	28,065	6,489	100	158,728	155,490	95,101	2,148	43,600	29,248	6,177
Receipts not reported	(2)	(2)		(2)	(2)	-	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING--Continued																
Machinery, Except Electric																
Total	4,995	500,938	497,262	299,894	14,371	125,913	84,742	39,439	3,977	461,816	458,570	273,971	11,985	115,128	88,680	34,341
$1 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$1,000 under $2,500	294	448	446	80	223	(2)	[1]86	24	294	903	743	162	65	20	472	28
$2,500 under $5,000	319	1,315	1,152	394	166	39	215	156								
$5,000 under $10,000	295	2,168	2,150	838	115	329	701	60	246	1,781	1,781	538	58	111	951	60
$10,000 under $25,000	891	16,037	15,819	5,326	925	1,740	4,783	1,642	768	13,956	13,746	4,143	735	1,285	5,812	722
$25,000 under $50,000	1,017	38,488	38,394	14,832	1,850	6,028	10,843	2,320	894	33,328	33,237	12,075	1,541	4,835	11,013	2,180
$50,000 under $100,000	895	64,060	63,647	29,987	2,438	15,190	13,933	4,167	773	55,181	54,802	23,516	2,049	13,377	14,511	1,897
$100,000 under $200,000	565	77,687	77,368	46,519	1,828	22,664	12,481	3,477	492	68,986	68,764	40,283	1,619	19,999	12,706	3,473
$200,000 under $500,000	317	100,241	99,491	62,432	2,844	26,561	16,931	6,101	285	90,855	90,190	56,641	2,437	23,396	17,229	5,742
$500,000 or more	155	200,415	198,718	139,247	3,926	53,288	25,485	21,223	151	196,780	195,263	136,598	3,478	52,105	25,974	20,232
Receipts not reported	(2)	-	-	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-
Other Manufacturing																
Total	13,386	2,208,702	2,183,595	1,519,210	52,676	450,995	225,853	228,075	10,256	1,990,113	1,967,794	1,347,763	38,967	394,501	262,614	192,627
$1 under $1,000	614	323	321	448	76	108	[1]932	738	222	117	116	52	-	28	30	88
$1,000 under $2,500	834	1,360	1,327	927	146	86	[1]694	219	417	690	664	250	(2)	10	313	24
$2,500 under $5,000	467	1,780	1,756	828	135	255	[1]484	181	222	844	832	252	67	68	243	114
$5,000 under $10,000	982	7,174	7,116	3,935	519	921	512	1,140	663	4,822	4,804	2,295	153	249	1,495	418
$10,000 under $25,000	1,851	33,421	32,662	16,732	1,114	3,813	6,501	4,262	1,458	26,106	25,416	11,359	791	2,178	7,923	2,212
$25,000 under $50,000	1,916	68,382	67,893	37,162	2,134	13,320	10,823	3,868	1,597	56,732	56,334	28,713	1,746	9,772	14,173	3,173
$50,000 under $100,000	2,489	185,249	181,431	104,221	5,219	32,082	34,828	13,992	2,194	164,434	160,794	90,713	3,791	27,337	37,393	11,351
$100,000 under $200,000	1,660	241,220	238,084	150,875	5,172	58,163	34,728	19,017	1,405	203,665	200,605	120,889	4,451	47,477	37,036	15,855
$200,000 under $500,000	1,379	433,277	429,891	294,577	8,946	100,320	51,610	42,242	1,312	410,443	407,251	277,375	8,115	94,062	53,604	37,593
$500,000 or more	775	1,236,382	1,223,114	909,107	29,163	241,621	90,699	142,398	718	1,122,130	1,110,978	815,865	19,847	213,320	110,315	121,799
Receipts not reported	418	134	-	398	52	306	[1]1,738	18	(2)	(2)	-	-	-	-	(2)	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																
Total	15,236	1,336,826	1,310,437	818,577	83,792	255,535	142,173	27,657	11,550	1,147,620	1,125,833	670,388	66,074	225,831	174,601	20,346
$1 under $1,000	722	477	409	322	166	40	[1]1,990	86	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,500	689	1,200	1,169	628	313	155	[1]1,006	51	344	616	613	105	62	43	256	-
$2,500 under $5,000	1,227	4,789	4,566	1,998	857	241	[1]46	57	687	2,689	2,561	661	319	71	1,054	42
$5,000 under $10,000	1,625	12,615	12,249	6,261	1,442	2,215	[1]6,665	(2)	1,135	8,991	8,693	2,579	769	494	3,504	(2)
$10,000 under $25,000	2,786	49,567	47,810	17,526	5,916	5,667	10,807	142	2,166	40,243	38,497	12,552	3,957	3,833	12,966	142
$25,000 under $50,000	2,785	100,826	98,309	40,409	11,029	14,402	21,308	1,168	2,412	86,439	84,346	32,795	8,664	11,243	23,211	395
$50,000 under $100,000	2,218	158,345	157,525	75,116	14,852	33,786	26,624	352	1,924	137,208	136,393	61,129	11,377	30,371	29,645	352
$100,000 under $200,000	1,510	214,009	211,689	112,478	17,292	47,158	32,201	940	1,411	200,123	197,803	100,802	15,293	45,296	34,744	940
$200,000 under $500,000	833	254,850	250,789	165,671	13,863	56,928	24,352	5,919	737	224,702	221,526	141,063	12,188	52,933	25,512	2,788
$500,000 or more	443	538,198	525,922	398,168	17,872	94,837	36,382	18,938	386	444,494	435,239	318,666	13,340	81,438	42,817	15,677
Receipts not reported	400	1,950	-	-	190	106	206	-	(2)	(2)	-	-	(2)	(2)	(2)	-
Transportation																
Total	12,953	1,167,301	1,145,454	734,535	70,683	214,474	118,672	26,486	9,768	992,751	974,461	597,235	55,252	191,339	145,910	19,188
$1 under $1,000	525	345	279	282	121	28	[1]1,991	86	295	436	371	103	26	17	194	(2)
$1,000 under $2,500	444	763	733	406	248	41	[1]932	51								
$2,500 under $5,000	932	3,754	3,544	1,572	690	206	[1]37	15	540	2,194	2,068	583	287	51	804	-
$5,000 under $10,000	1,526	11,794	11,502	6,109	1,365	2,161	[1]6,962	(2)	1,060	8,300	8,076	2,445	703	458	3,189	(2)
$10,000 under $25,000	2,491	43,826	42,725	15,635	5,234	4,733	9,853	107	1,921	35,403	34,312	11,274	3,515	3,284	11,698	107
$25,000 under $50,000	2,514	91,351	88,858	37,483	10,116	12,986	19,322	1,047	2,190	79,054	76,985	31,250	8,015	10,673	20,915	274
$50,000 under $100,000	1,850	132,913	132,282	63,812	12,601	27,198	21,839	147	1,605	114,266	113,638	51,245	9,436	24,920	23,905	147
$100,000 under $200,000	1,166	162,734	161,863	86,808	13,682	35,922	25,627	882	1,067	148,848	147,977	75,132	11,683	34,060	28,170	882
$200,000 under $500,000	757	235,424	231,763	156,047	12,784	49,884	20,661	5,919	666	206,473	203,697	132,015	11,174	46,218	21,802	2,788
$500,000 or more	397	482,645	471,905	366,381	13,654	81,209	31,263	18,228	344	396,084	387,337	293,188	10,330	71,552	34,602	14,980
Receipts not reported	350	1,752	-	-	188	106	29	-	(2)	(2)	-	-	(2)	(2)	(2)	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued																
Communication, Electric, Gas, and Sanitary Services																
Total	2,283	169,525	164,983	84,042	13,109	41,061	23,501	1,171	1,783	154,869	151,372	73,153	10,822	34,492	28,691	1,158
$1 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-								
$1,000 under $2,500	245	437	436	222	65	114	[1]74	-	270	405	404	38	58	29	141	-
$2,500 under $5,000	294	1,035	1,022	426	167	35	(2)	42								
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	222	1,186	1,110	212	98	56	565	42
$10,000 under $25,000	294	5,741	5,085	1,891	682	934	954	35	245	4,840	4,185	1,278	442	549	1,268	35
$25,000 under $50,000	271	9,475	9,451	2,926	913	1,416	1,986	121	222	7,385	7,361	1,545	649	570	2,296	121
$50,000 under $100,000	368	25,432	25,243	11,304	2,251	6,588	4,785	205	319	22,942	22,755	9,884	1,941	5,451	5,740	205
$100,000 under $200,000	343	51,275	49,826	25,670	3,610	11,236	6,574	58	343	51,275	49,826	25,670	3,610	11,236	6,574	58
$200,000 under $500,000	76	19,426	19,026	9,624	1,079	7,044	3,691	-	71	18,229	17,829	9,048	1,014	6,715	3,710	-
$500,000 or more	45	55,553	54,017	31,787	4,218	13,628	5,119	710	41	48,410	47,902	25,478	3,010	9,886	8,215	697
Receipts not reported	(2)	(2)	-	-	(2)	-	(2)	-	(2)	(2)	-	-	-	-	(2)	-
WHOLESALE AND RETAIL TRADE																
Total	220,700	34,867,991	34,448,298	26,061,657	357,838	2,666,341	2,265,989	3,567,774	177,831	31,797,024	31,416,874	23,680,049	305,904	2,371,637	2,425,722	3,175,577
$1 under $1,000	4,605	2,579	2,134	2,345	397	227	[1]5,113	3,271	1,190	784	694	235	27	14	279	454
$1,000 under $2,500	5,828	11,267	10,283	6,880	1,026	594	[1]3,223	5,696	2,721	5,262	4,648	2,359	137	86	1,548	1,328
$2,500 under $5,000	7,409	30,704	27,803	16,808	1,842	1,713	[1]520	12,335	3,529	15,924	13,198	6,277	625	677	4,758	4,825
$5,000 under $10,000	11,421	90,864	85,019	49,564	3,015	5,092	7,693	16,562	7,258	59,953	54,765	28,695	1,497	2,325	14,460	10,125
$10,000 under $25,000	27,905	489,954	482,223	289,322	13,051	31,799	46,079	72,441	20,587	364,964	359,052	202,368	8,283	18,789	66,264	48,446
$25,000 under $50,000	35,641	1,358,792	1,333,194	835,475	26,236	100,437	149,976	181,990	28,681	1,095,806	1,076,788	652,319	19,373	72,031	174,181	143,845
$50,000 under $100,000	44,600	3,283,606	3,245,656	2,129,652	49,086	261,876	356,564	379,460	38,815	2,865,777	2,831,627	1,828,574	41,168	212,933	379,322	315,694
$100,000 under $200,000	40,414	5,774,770	5,714,702	3,937,007	73,249	495,329	558,400	637,653	37,063	5,290,717	5,235,355	3,579,975	66,350	440,715	578,971	564,031
$200,000 under $500,000	29,445	8,984,087	8,881,394	6,557,172	93,795	787,464	622,244	979,837	27,030	8,265,331	8,171,964	6,004,965	83,173	714,268	643,766	900,016
$500,000 or more	11,142	14,825,566	14,665,890	12,237,416	94,152	978,640	534,189	1,278,331	10,353	13,817,697	13,668,783	11,374,282	84,977	906,961	555,822	1,186,813
Receipts not reported	2,290	15,802	-	16	1,989	3,170	[1]300	198	605	14,809	-	-	294	2,838	6,351	-
Wholesale Trade																
Total	31,461	10,928,951	10,796,092	8,873,276	87,747	608,348	557,997	887,639	25,643	10,095,767	9,974,562	8,172,013	76,591	554,901	591,611	803,957
$1 under $1,000	762	465	309	406	103	103	[1]2,248	547	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,500	1,109	2,315	1,995	998	95	57	[1]20	865	613	1,380	1,063	471	21	-	647	273
$2,500 under $5,000	1,170	6,610	4,302	1,689	398	330	1,600	841	772	5,130	2,828	846	257	290	2,195	320
$5,000 under $10,000	1,671	15,039	11,953	5,696	462	882	3,626	1,891	1,253	11,964	9,044	3,831	244	624	4,530	941
$10,000 under $25,000	3,058	52,618	51,021	23,270	1,692	3,900	9,249	10,799	2,247	38,785	37,741	14,441	1,205	2,425	12,100	5,881
$25,000 under $50,000	3,500	133,118	127,426	70,078	3,020	9,985	20,143	15,787	2,970	112,790	107,254	57,070	2,647	6,084	23,572	11,349
$50,000 under $100,000	4,266	322,026	313,205	168,941	7,317	30,165	53,534	26,915	3,652	276,853	269,324	137,792	6,316	25,488	56,367	22,267
$100,000 under $200,000	5,070	737,159	725,004	470,576	13,771	57,834	94,172	63,430	4,452	643,188	633,020	397,796	11,870	51,536	97,534	53,582
$200,000 under $500,000	5,585	1,792,247	1,771,906	1,356,953	19,621	129,184	122,418	168,054	5,137	1,653,167	1,635,015	1,243,648	18,063	117,869	126,492	152,758
$500,000 or more	4,503	7,853,797	7,788,971	6,774,669	40,263	373,057	253,418	598,510	4,188	7,339,579	7,279,161	6,316,095	35,751	347,901	262,939	556,522
Receipts not reported	767	13,557	-	-	1,005	2,851	2,105	-	(2)	(2)	-	-	(2)	(2)	(2)	
Groceries and related products																
Total	5,826	3,006,688	2,987,463	2,554,863	18,303	161,016	110,867	120,873	4,709	2,779,224	2,761,373	2,365,844	15,863	143,718	116,213	109,410
$1 under $1,000	(2)	(2)	(2)	(2)	-	-	(2)	-	(2)	(2)	(2)	-	-	-	(2)	-
$1,000 under $2,500									(2)	(2)	(2)	(2)	-	-	(2)	-
$2,500 under $5,000	344	1,752	1,328	713	96	128	[1]127	422	(2)	(2)	(2)	(2)	(2)	-	(2)	-
$5,000 under $10,000									(2)	(2)	(2)	(2)	-	(2)	(2)	-
$10,000 under $25,000	424	7,203	7,000	3,592	207	697	1,349	84	277	4,799	4,638	1,592	157	446	1,578	(2)
$25,000 under $50,000	515	18,014	17,966	9,792	276	1,528	3,212	780	466	16,163	16,144	9,097	241	590	3,269	780
$50,000 under $100,000	718	52,198	51,911	32,219	1,060	3,913	3,820	1,233	546	39,509	39,340	24,382	879	3,231	4,646	496
$100,000 under $200,000	1,018	151,730	150,959	108,917	1,659	10,409	14,44[illegible]	4,680	846	123,604	123,018	88,018	1,102	7,996	15,413	3,625
$200,000 under $500,000	1,333	438,466	436,157	346,313	4,302	28,673	24,494	14,205	1,216	403,334	401,148	318,466	3,778	25,379	25,090	12,561
$500,000 or more	1,248	2,335,367	2,322,125	2,053,279	10,665	115,559	63,331	99,469	1,161	2,188,763	2,176,365	1,923,901	9,671	105,953	65,158	91,943
Receipts not reported	(2)	(2)	-	-	(2)	(2)	(2)	-	(2)	(2)	-	-	(2)	(2)	(2)	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE--Continued																
Wholesale Trade—Continued																
Farm products--raw materials																
Total	2,635	1,865,008	1,844,789	1,694,929	10,335	41,217	36,758	151,499	2,024	1,643,339	1,626,132	1,486,031	8,213	37,002	43,696	136,324
$1 under $1,000	(2)	(2)	(2)	(2)	(2)	-	(2)	-	(2)	(2)	(2)	-	-	-	(2)	-
$1,000 under $2,500	226	2,706	1,253	672	98	424	939	34	(2)	(2)	(2)	(2)	-	-	(2)	(2)
$2,500 under $5,000									(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$5,000 under $10,000									(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
$10,000 under $25,000	394	10,721	10,349	4,622	728	1,212	1,337	3,796	295	8,542	8,305	3,077	657	1,120	1,629	949
$25,000 under $50,000	394	31,804	30,153	13,440	1,173	5,505	4,718	848	344	27,007	26,424	9,562	871	4,975	5,519	335
$50,000 under $100,000	325	48,024	47,076	30,915	570	3,562	3,269	3,314	276	39,824	38,882	23,061	514	2,953	4,170	1,262
$100,000 under $200,000	383	123,075	121,127	103,199	1,240	5,728	5,565	10,064	318	102,280	100,764	84,468	1,115	5,065	5,918	7,993
$200,000 under $500,000	677	1,643,404	1,634,798	1,541,994	5,651	22,557	22,983	133,443	583	1,458,897	1,450,940	1,365,455	4,956	20,467	24,861	125,751
$500,000 or more	187	5,236	-	-	861	2,229	[1]1,974	-	(2)	(2)	-	-	(2)	(2)	(2)	-
Receipts not reported																
Machinery, equipment, and supplies																
Total	2,851	649,821	631,799	462,450	6,616	50,733	62,182	87,148	2,434	627,482	610,462	445,078	6,302	48,770	64,562	82,493
$1 under $1,000	319	2,026	557	341	(2)	291	997	250	245	1,988	536	275	(2)	244	1,161	204
$1,000 under $2,500																
$2,500 under $5,000																
$5,000 under $10,000	294	2,924	2,140	1,314	45	47	595	458	319	4,611	3,823	1,444	40	105	1,770	111
$10,000 under $25,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)								
$25,000 under $50,000	447	20,184	17,246	11,571	560	931	2,454	1,365	398	18,259	15,321	9,483	534	676	3,602	1,147
$50,000 under $100,000	447	34,268	33,442	14,128	1,458	4,177	7,333	2,767	422	32,876	32,051	12,990	1,444	4,177	7,440	2,261
$100,000 under $200,000	422	58,492	58,166	29,237	610	4,179	15,221	6,053	398	55,947	55,621	27,027	599	4,125	15,262	5,038
$200,000 under $500,000	390	121,295	118,319	85,032	1,288	10,770	9,972	16,185	374	115,399	113,296	81,183	1,243	10,438	10,257	15,857
$500,000 or more	286	407,059	398,361	319,567	2,532	30,240	24,712	59,596	278	398,402	389,814	312,676	2,437	29,005	25,070	57,875
Receipts not reported	(2)	(2)	-	-	-	-	(2)	-	-	-	-	-	-	-	-	-
Other wholesale trade																
Total	20,150	5,407,434	5,332,041	4,161,034	52,493	355,382	348,190	528,119	16,477	5,045,722	4,976,595	3,875,060	46,213	325,411	367,140	475,730
$1 under $1,000	541	350	228	211	86	56	[1]1,834	459	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,500	767	1,375	1,371	675	68	27	[1]332	412	393	678	675	280	17	-	239	100
$2,500 under $5,000	969	4,292	3,572	1,355	315	84	696	817	644	3,076	2,362	630	242	46	1,214	297
$5,000 under $10,000	1,131	8,937	8,060	3,383	328	315	2,279	1,292	934	7,475	6,755	2,461	201	233	2,542	863
$10,000 under $25,000	2,193	38,076	36,964	16,875	1,126	2,677	6,260	9,028	1,651	28,453	27,778	11,248	865	1,534	8,541	5,769
$25,000 under $50,000	2,365	87,966	85,354	45,636	1,700	6,742	13,862	11,059	1,957	72,640	70,094	36,280	1,393	4,045	16,074	8,547
$50,000 under $100,000	2,708	203,756	197,699	109,154	3,626	16,570	37,663	22,067	2,340	177,461	171,509	90,858	3,122	13,105	38,762	19,175
$100,000 under $200,000	3,305	478,913	468,803	301,507	10,932	39,684	61,218	49,383	2,932	423,813	415,499	259,690	9,655	36,462	62,689	43,657
$200,000 under $500,000	3,479	1,109,411	1,096,303	822,409	12,791	84,013	82,387	127,600	3,229	1,032,154	1,019,807	759,531	11,927	76,987	85,227	116,347
$500,000 or more	2,291	3,467,967	3,433,687	2,859,829	21,415	204,701	142,392	306,002	2,166	3,293,517	3,262,042	2,714,063	18,687	192,476	147,850	280,953
Receipts not reported	403	6,391	-	-	106	513	3,599	-	(2)	(2)	-	-	(2)	(2)	(2)	-
Retail Trade																
Total	186,629	23,576,935	23,294,355	16,925,274	265,885	2,026,938	1,683,664	2,636,840	150,229	21,381,499	21,126,693	15,276,319	225,784	1,790,579	1,807,741	2,333,488
$1 under $1,000	3,672	2,017	1,740	1,885	277	123	[1]2,817	2,644	944	598	537	197	15	(2)	221	372
$1,000 under $2,500	4,571	8,685	8,022	5,735	920	507	[1]3,213	4,703	1,985	3,647	3,351	1,764	111	56	882	936
$2,500 under $5,000	6,141	23,779	23,186	15,039	1,400	1,383	[1]2,103	11,485	2,708	10,628	10,204	5,361	334	387	2,542	4,505
$5,000 under $10,000	9,602	74,747	71,988	43,515	2,548	4,034	4,012	14,328	5,955	47,654	45,386	24,864	1,253	1,701	9,666	9,184
$10,000 under $25,000	24,527	431,564	425,446	263,921	11,281	27,619	35,566	61,098	18,095	321,680	316,816	186,091	7,027	16,216	52,744	42,047
$25,000 under $50,000	31,756	1,211,110	1,191,214	757,101	22,878	89,094	128,420	163,051	25,387	970,410	956,934	587,884	16,525	64,869	148,878	129,821
$50,000 under $100,000	39,867	2,927,434	2,898,376	1,938,026	41,222	228,361	300,171	348,294	34,843	2,565,237	2,538,678	1,675,435	34,513	186,099	319,701	290,581
$100,000 under $200,000	34,897	4,969,337	4,922,957	3,417,105	58,869	431,444	459,242	562,564	32,214	4,586,538	4,542,869	3,138,450	53,879	383,754	476,124	499,708
$200,000 under $500,000	23,573	7,101,552	7,020,344	5,135,520	72,937	650,313	492,485	803,373	21,622	6,526,486	6,452,401	4,700,408	63,961	588,873	509,703	738,895
$500,000 or more	6,500	6,824,465	6,731,082	5,347,411	52,569	593,741	274,306	665,102	6,033	6,346,612	6,259,517	4,955,865	48,085	548,457	286,122	617,439
Receipts not reported	1,523	2,245	-	16	984	319	[1]2,405	198	443	2,009	-	-	81	164	1,158	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE--Continued																
Retail Trade—Continued																
Building materials, hardware, and farm equipment																
Total	12,933	2,174,389	2,137,497	1,618,294	26,229	184,714	135,312	491,951	10,200	1,927,175	1,893,962	1,426,019	21,463	158,124	149,533	427,686
$1 under $1,000	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	-	-	-	(2)	-
$1,000 under $2,500	270	477	447	219	157	-	[1]369	237								
$2,500 under $5,000	226	909	908	451	143	168	[1]108	1,629	427	2,233	1,940	1,055	14	30	509	830
$5,000 under $10,000	373	3,246	2,927	1,668	183	162	[1]39	1,104								
$10,000 under $25,000	1,140	20,242	19,336	12,746	567	763	1,803	5,728	840	15,534	14,757	9,367	277	621	2,371	4,269
$25,000 under $50,000	1,847	73,564	72,365	48,190	1,166	4,307	6,760	20,981	1,357	53,270	52,738	32,006	891	2,957	8,648	15,702
$50,000 under $100,000	2,991	219,315	216,841	143,081	3,912	17,434	21,988	54,890	2,459	179,764	177,538	113,783	3,346	13,756	23,618	41,632
$100,000 under $200,000	2,522	359,131	352,407	250,520	4,150	31,682	26,697	100,614	2,129	300,682	294,775	206,811	3,267	25,447	29,757	79,749
$200,000 under $500,000	2,412	751,764	739,980	566,692	8,878	66,028	44,976	162,394	2,133	675,748	664,868	507,366	7,507	57,740	48,251	148,552
$500,000 or more	833	745,521	732,189	594,549	6,918	64,170	34,045	144,199	781	699,894	687,327	555,631	6,161	57,573	36,350	136,952
Receipts not reported	(2)	(2)	-	-	(2)	-	(2)	-	(2)	(2)	-	-	-	-	(2)	-
General merchandise stores																
Total	10,122	1,338,054	1,319,322	937,143	23,871	112,463	90,524	231,846	7,728	1,210,441	1,192,599	845,685	19,484	99,364	99,660	199,728
$1 under $1,000	320	141	140	83	(2)	-	[1]140	319								
$1,000 under $2,500	515	1,010	941	573	88	11	[1]125	182	542	1,189	1,147	558	21	34	330	756
$2,500 under $5,000	551	2,032	2,006	1,296	230	136	[1]303	1,004								
$5,000 under $10,000	400	3,141	3,014	1,841	273	71	90	755	272	2,202	2,084	1,111	142	29	344	545
$10,000 under $25,000	1,084	17,190	17,113	10,964	544	933	733	5,972	737	12,294	12,278	6,921	290	399	2,318	3,971
$25,000 under $50,000	1,409	51,052	50,686	37,633	1,032	2,318	4,390	13,333	1,114	40,861	40,551	29,386	544	1,487	5,507	11,653
$50,000 under $100,000	2,146	155,761	154,492	110,254	2,387	7,834	12,809	37,314	1,876	138,508	137,366	97,094	2,202	6,414	13,657	30,835
$100,000 under $200,000	1,877	258,766	256,989	178,993	6,641	17,646	22,068	50,260	1,655	223,489	221,916	153,481	6,098	13,589	23,560	39,198
$200,000 under $500,000	1,298	410,251	403,627	283,301	7,640	38,195	29,382	66,558	1,148	369,834	363,421	257,506	5,315	33,979	31,386	59,952
$500,000 or more	330	438,451	430,314	312,205	5,006	45,319	21,880	56,015	310	421,806	413,836	299,628	4,845	43,433	22,463	52,818
Receipts not reported	(2)	(2)	-	-	(2)	-	(2)	(2)	(2)	(2)	-	-	(2)	-	(2)	-
Food stores																
Total	28,134	5,076,884	5,044,516	4,049,316	45,308	318,387	257,849	254,102	24,237	4,652,392	4,623,463	3,702,587	40,176	283,986	271,735	226,190
$1 under $1,000	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	(2)	-
$1,000 under $2,500	325	539	520	467	74	32	[1]428	94	180	473	471	272	52	-	101	137
$2,500 under $5,000	345	1,336	1,317	953	69	109	[1]205	374								
$5,000 under $10,000	687	5,304	5,095	3,743	98	371	166	725	466	3,856	3,662	2,526	74	275	574	687
$10,000 under $25,000	2,899	51,541	50,950	37,628	1,096	1,944	2,830	5,497	2,050	36,281	35,726	24,598	743	1,422	4,469	3,060
$25,000 under $50,000	4,208	160,040	158,833	115,226	2,740	6,396	16,532	10,759	3,589	136,846	135,818	97,119	2,265	5,029	18,044	9,357
$50,000 under $100,000	6,482	484,189	481,370	375,311	4,966	18,765	40,963	27,260	5,941	443,915	441,336	343,164	4,382	15,157	42,090	24,488
$100,000 under $200,000	6,100	868,830	864,202	687,047	7,854	46,269	59,183	45,578	5,651	804,783	800,430	632,296	7,249	41,904	60,978	41,158
$200,000 under $500,000	4,993	1,530,406	1,521,516	1,223,477	12,977	97,697	75,575	79,668	4,570	1,395,821	1,388,231	1,115,375	11,499	86,069	78,730	71,144
$500,000 or more	1,847	1,974,627	1,960,663	1,605,391	15,263	146,800	63,595	84,084	1,716	1,830,384	1,817,777	1,487,237	13,908	134,130	66,725	76,159
Receipts not reported	(2)	(2)	-	-	(2)	-	(2)	-	(2)	(2)	-	-	(2)	-	(2)	-
Grocery stores, meat, fish, fruit, and vegetable markets																
Total	24,783	4,757,861	4,727,187	3,855,105	39,123	271,317	227,615	243,463	21,427	4,367,746	4,340,291	3,530,653	34,850	243,305	239,724	216,895
$1 under $1,000	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	-	-	-	-	-	-	-	-
$1,000 under $2,500	295	496	478	450	70	32	[1]445	94	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$2,500 under $5,000	321	1,220	1,201	894	69	54	[1]172	337	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$5,000 under $10,000	466	3,630	3,425	2,511	60	189	218	579	343	2,846	2,653	1,855	43	187	502	550
$10,000 under $25,000	2,382	42,680	42,178	32,705	848	1,145	1,867	5,068	1,630	29,207	28,737	20,796	527	708	3,388	2,740
$25,000 under $50,000	3,372	127,646	126,733	98,916	1,661	3,265	9,885	10,011	2,856	108,840	108,103	83,296	1,356	2,488	11,311	8,664
$50,000 under $100,000	5,672	427,203	424,948	341,850	3,723	12,107	33,758	24,984	5,254	396,053	393,944	315,096	3,431	10,589	34,736	22,761
$100,000 under $200,000	5,628	804,685	800,142	649,784	6,763	36,133	51,451	43,485	5,180	740,638	736,370	595,033	6,158	31,768	53,246	39,065
$200,000 under $500,000	4,774	1,450,691	1,442,074	1,175,456	11,584	81,441	70,270	76,670	4,337	1,327,819	1,320,450	1,074,679	10,361	72,323	72,799	68,446
$500,000 or more	1,773	1,899,555	1,885,973	1,552,468	14,174	136,947	61,151	82,172	1,650	1,761,894	1,749,605	1,439,643	12,922	125,242	63,644	74,532
Receipts not reported	(2)	(2)	-	-	(2)	-	(2)	-	(2)	(2)	-	-	(2)	-	(2)	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE--Continued																
Retail Trade—Continued																
Other food stores																
Total	3,350	319,023	317,329	194,211	6,185	47,070	30,234	10,639	2,810	284,646	283,172	171,934	5,326	40,681	32,011	9,295
$1 under $1,000									(2)	(2)	(2)	-	-	-	(2)	-
$1,000 under $2,500	324	1,848	1,843	1,310	42	237	[1]63	183	(2)	(2)	(2)	(2)	(2)	-	(2)	-
$2,500 under $5,000									-	-	-	-	-	-	-	-
$5,000 under $10,000									(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	517	8,861	8,772	4,923	248	799	963	429	419	7,074	6,989	3,802	216	714	1,081	320
$25,000 under $50,000	836	32,394	32,100	16,310	1,079	3,131	6,647	748	733	28,006	27,715	13,823	909	2,541	6,733	693
$50,000 under $100,000	810	56,986	56,422	33,461	1,243	6,658	7,205	2,276	687	47,862	47,392	28,068	951	4,568	7,354	1,727
$100,000 under $200,000	471	64,145	64,060	37,263	1,091	10,136	7,732	2,093	471	64,145	64,060	37,263	1,091	10,136	7,732	2,093
$200,000 under $500,000	269	79,715	79,442	48,021	1,393	16,256	5,305	2,998	233	68,002	67,781	40,696	1,138	13,746	5,931	2,698
$500,000 or more	74	75,072	74,690	52,923	1,089	9,853	2,444	1,912	66	68,490	68,172	47,594	986	8,888	3,081	1,627
Receipts not reported	(2)	(2)	-	-	-	-	(2)	-	(2)	(2)	-	-	-	-	(2)	-
Automotive dealers																
Total	36,060	5,931,304	5,866,548	4,683,757	40,662	378,755	314,041	503,988	29,330	5,324,080	5,267,257	4,183,366	34,098	335,112	336,476	444,044
$1 under $1,000	442	170	155	150	111	12	[1]443	151	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
$1,000 under $2,500	618	1,315	1,068	838	276	210	[1]609	535	226	374	357	233	32	(2)	73	132
$2,500 under $5,000	668	2,438	2,422	1,786	83	73	[1]41	2,340	245	917	905	457	44	(2)	289	1,003
$5,000 under $10,000	1,340	10,406	10,272	6,784	186	285	828	1,665	785	6,166	6,126	3,406	142	120	1,402	1,177
$10,000 under $25,000	3,215	57,263	56,809	41,332	1,106	2,088	4,221	8,959	2,253	40,012	39,606	27,078	667	1,061	6,200	5,925
$25,000 under $50,000	5,422	209,380	206,797	153,259	3,145	10,307	14,193	20,350	4,024	154,107	153,053	110,504	1,643	6,597	17,258	16,489
$50,000 under $100,000	8,179	611,846	608,538	457,238	5,504	31,357	48,794	44,982	6,967	522,860	519,884	386,123	4,460	24,327	53,049	37,295
$100,000 under $200,000	8,538	1,222,929	1,213,446	921,487	9,241	68,305	98,587	76,185	7,939	1,138,900	1,129,845	853,721	8,456	62,847	102,827	69,636
$200,000 under $500,000	5,615	1,720,396	1,702,245	1,342,899	10,612	122,891	92,407	148,590	5,051	1,547,827	1,532,410	1,200,546	9,395	109,589	96,395	130,419
$500,000 or more	1,803	2,094,570	2,064,796	1,757,984	10,238	143,227	55,824	200,170	1,644	1,912,284	1,885,020	1,601,281	9,257	130,559	58,478	181,962
Receipts not reported	(2)	(2)	-	-	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	(2)	-
Gasoline service stations																
Total	22,661	2,537,121	2,519,376	1,932,085	20,042	156,853	174,772	85,932	19,008	2,316,392	2,300,519	1,755,178	16,940	139,780	183,249	78,295
$1 under $1,000	(2)	(2)	(2)	(2)	(2)	-	(2)	-	(2)	(2)	(2)	(2)	(2)	-	(2)	-
$1,000 under $2,500	319	596	532	395	208	114	[1]364	131	245	641	627	296	29	10	267	133
$2,500 under $5,000	250	885	884	511	19	20	212	152								
$5,000 under $10,000	776	6,109	6,088	3,855	73	197	730	695	515	4,052	4,039	2,385	64	71	879	560
$10,000 under $25,000	2,314	41,783	41,512	30,654	612	1,516	3,957	4,049	1,701	30,322	30,081	20,730	459	859	4,856	3,289
$25,000 under $50,000	3,580	138,051	135,786	107,660	2,244	5,425	6,919	5,870	2,525	96,973	96,148	75,142	939	2,643	8,861	4,278
$50,000 under $100,000	5,748	432,042	429,633	333,322	3,531	19,986	32,594	16,639	4,977	377,018	374,775	288,337	2,925	16,116	35,198	14,762
$100,000 under $200,000	6,326	898,580	891,754	685,593	6,028	48,971	71,760	27,961	6,007	856,770	849,955	652,334	5,675	46,145	72,779	26,914
$200,000 under $500,000	2,936	830,843	826,720	630,326	5,585	63,523	49,669	23,684	2,735	772,596	768,613	583,968	5,155	57,964	50,939	22,062
$500,000 or more	191	187,672	186,413	139,740	1,733	17,101	8,849	6,751	180	177,502	176,247	131,979	1,692	15,972	8,979	6,297
Receipts not reported	(2)	(2)	-	-	-	-	(2)	-	(2)	(2)	-	-	-	-	(2)	-
Other automotive dealers																
Total	13,399	3,394,183	3,347,172	2,751,672	20,620	221,902	139,269	418,056	10,322	3,007,688	2,966,738	2,428,188	17,158	195,332	153,227	365,749
$1 under $1,000	343	103	101	121	102	12	[1]435	151	(2)	(2)	(2)	(2)	-	-	(2)	(2)
$1,000 under $2,500	299	719	536	443	68	96	[1]245	404	226	650	635	394	47	(2)	95	1,002
$2,500 under $5,000	417	1,553	1,538	1,275	64	53	[1]253	2,188								
$5,000 under $10,000	564	4,297	4,184	2,929	113	88	98	970	270	2,114	2,087	1,021	78	49	523	617
$10,000 under $25,000	900	15,480	15,297	10,678	494	572	264	4,910	552	9,690	9,525	6,348	208	202	1,344	2,636
$25,000 under $50,000	1,842	71,329	71,011	45,599	901	4,882	7,274	14,480	1,499	57,134	56,905	35,362	704	3,954	8,397	12,211
$50,000 under $100,000	2,431	179,804	178,905	123,916	1,973	11,371	16,200	28,343	1,989	145,842	145,109	97,786	1,535	8,211	17,851	22,533
$100,000 under $200,000	2,212	324,349	321,692	235,894	3,213	19,334	26,827	48,224	1,932	282,130	279,890	201,387	2,781	16,702	30,048	42,722
$200,000 under $500,000	2,679	889,553	875,525	712,573	5,027	59,368	42,738	124,906	2,317	775,231	763,797	616,578	4,240	51,625	45,456	108,357
$500,000 or more	1,612	1,906,898	1,878,383	1,618,244	8,505	126,126	46,975	193,419	1,464	1,734,782	1,708,773	1,469,302	7,565	114,587	49,499	175,665
Receipts not reported	(2)	(2)	-	-	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	(2)	

Footnotes at end of table.

TABLE 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(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																
Total	11,667	1,287,092	1,266,385	824,246	10,655	130,592	131,085	273,294	9,776	1,209,992	1,190,175	767,454	9,887	122,228	137,809	250,138
$1 under $1,000	688	1,455	1,414	1,093	30	51	[1]383	1,217	245	678	668	273	13	(2)	238	258
$1,000 under $2,500																
$2,500 under $5,000	692	5,344	5,318	3,233	67	207	629	2,319	520	4,081	4,056	2,235	50	118	816	1,820
$5,000 under $10,000	1,398	25,353	25,074	16,027	260	953	2,498	8,516	1,030	18,554	18,293	10,426	195	534	3,785	5,251
$10,000 under $25,000	2,402	88,786	87,781	59,645	758	4,443	7,549	30,725	1,912	71,655	70,761	45,802	585	3,626	9,845	25,991
$25,000 under $50,000	2,445	181,228	176,536	118,000	1,208	13,372	19,582	45,371	2,190	162,723	158,081	103,945	985	11,367	20,360	39,799
$50,000 under $100,000	2,334	337,386	333,419	213,744	3,311	32,643	40,952	71,584	2,279	330,285	326,390	209,107	3,267	31,668	41,142	69,636
$100,000 under $200,000	1,392	406,421	400,190	257,295	3,195	46,230	42,319	74,434	1,344	391,598	385,621	247,321	3,050	44,179	42,678	71,141
$200,000 under $500,000	267	241,119	236,653	155,209	1,826	32,693	18,301	39,125	255	230,418	226,305	148,345	1,742	30,735	18,945	36,242
$500,000 or more	(2)	-	-	-	-	-	(2)	(2)	-	-	-	-	-	-	-	-
Receipts not reported																
Furniture, home furnishings, and equipment stores																
Total	12,986	1,551,134	1,516,579	1,001,791	17,425	150,571	142,797	270,342	10,366	1,424,529	1,391,693	911,465	15,612	137,716	152,731	236,194
$1 under $1,000	520	683	626	622	25	22	[1]285	283	226	380	376	154	19	-	115	108
$1,000 under $2,500																
$2,500 under $5,000	589	2,272	2,256	1,309	103	60	26	955	270	1,055	1,054	447	19	38	359	152
$5,000 under $10,000	810	6,633	6,346	3,762	168	81	799	1,489	589	4,720	4,447	2,459	140	75	1,134	1,034
$10,000 under $25,000	1,724	31,017	30,464	17,861	755	1,855	4,099	6,129	1,233	23,049	22,542	12,303	561	1,063	4,875	4,460
$25,000 under $50,000	1,852	71,100	70,269	44,447	1,195	4,763	6,499	14,324	1,376	53,788	52,981	30,280	909	3,712	8,629	9,985
$50,000 under $100,000	2,317	175,823	174,464	109,150	2,559	12,824	20,372	35,506	1,993	151,528	150,535	91,776	2,077	11,079	22,447	26,866
$100,000 under $200,000	2,923	412,639	406,497	268,395	5,046	40,778	36,276	73,142	2,623	375,725	369,934	243,024	4,558	36,353	39,169	61,669
$200,000 under $500,000	1,694	503,587	491,362	326,010	5,058	50,592	49,985	86,466	1,613	479,130	467,331	309,020	4,904	47,877	50,332	82,479
$500,000 or more	386	346,841	334,295	230,235	2,509	39,425	24,913	52,048	370	334,735	322,493	222,002	2,425	37,497	25,369	49,441
Receipts not reported	(2)	(2)	-	-	(2)	(2)	(2)	-	(2)	(2)	-	-	-	(2)	(2)	-
Eating and drinking places																
Total	34,932	2,339,522	2,309,221	1,152,713	54,965	431,366	251,031	52,269	27,891	2,072,374	2,045,485	1,016,637	44,487	365,624	272,954	46,603
$1 under $1,000	271	123	118	121	(2)	28	[1]342	16	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)
$1,000 under $2,500	417	873	744	459	115	104	[1]231	14	245	531	402	210	17	38	85	(2)
$2,500 under $5,000	1,302	5,028	4,917	2,905	278	548	[1]566	246	639	2,541	2,482	1,339	70	200	428	167
$5,000 under $10,000	2,435	18,604	17,882	9,764	707	1,746	967	564	1,471	11,576	11,061	5,738	321	567	2,527	277
$10,000 under $25,000	7,311	130,890	128,924	70,488	4,592	14,202	9,699	3,425	5,468	98,287	96,933	51,869	2,614	8,231	15,040	2,328
$25,000 under $50,000	8,880	339,930	332,391	168,902	9,001	42,174	48,049	8,187	7,493	289,587	283,050	144,070	6,922	32,329	50,711	7,063
$50,000 under $100,000	8,051	569,644	562,822	290,631	13,257	89,977	68,179	14,075	6,972	497,011	490,854	250,222	10,552	73,003	73,468	12,573
$100,000 under $200,000	3,959	564,108	559,558	270,723	11,480	114,957	66,289	9,629	3,640	516,474	512,138	248,466	10,390	99,190	68,090	8,966
$200,000 under $500,000	1,776	502,049	497,328	245,099	11,011	112,764	42,724	10,758	1,623	459,897	455,739	225,871	9,619	101,043	45,113	10,051
$500,000 or more	234	208,163	204,537	93,605	4,438	54,860	16,837	5,355	217	196,348	192,795	88,837	3,982	51,020	17,420	5,163
Receipts not reported	294	110	-	16	81	(2)	[1]574	-	(2)	(2)	-	-	-	-	(2)	-
Drug and proprietary stores																
Total	5,328	918,785	909,125	610,503	8,281	93,250	93,091	148,812	4,882	874,814	865,883	579,548	7,714	87,023	95,219	140,168
$1 under $1,000	(2)	(2)	(2)	(2)	-	-	(2)	-	-	-	-	-	-	-	-	-
$1,000 under $2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,500 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	226	3,820	3,776	2,837	51	232	[1]80	1,437	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000									(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	350	13,579	13,127	9,079	129	1,087	1,867	3,653	295	11,833	11,536	7,750	101	867	2,073	3,403
$50,000 under $100,000	1,082	84,362	83,119	56,071	690	5,395	9,829	16,606	982	76,785	75,579	50,723	609	4,906	9,976	14,652
$100,000 under $200,000	2,013	289,047	285,984	188,873	2,764	27,087	34,113	46,028	1,909	277,882	274,819	181,525	2,598	24,387	34,747	44,306
$200,000 under $500,000	1,475	418,134	414,477	275,324	3,821	46,446	41,217	65,369	1,424	404,351	401,100	265,986	3,587	44,354	41,711	62,684
$500,000 or more	134	109,826	108,635	78,311	824	13,003	6,280	15,719	123	101,618	100,510	71,996	768	12,349	6,538	13,780
Receipts not reported	(2)	-	-	-	(2)	-	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE--Continued																
Retail Trade—Continued																
Other retail trade																
Total	34,467	2,959,771	2,925,162	2,047,511	38,489	226,840	267,934	410,236	25,818	2,685,702	2,656,176	1,843,558	32,863	201,402	291,624	362,737
$1 under $1,000	1,903	1,059	972	915	117	45	[1]1,255	1,849	526	349	306	108	13	-	137	306
$1,000 under $2,500	1,856	3,409	3,253	2,212	174	128	[1]975	2,501	742	1,340	1,264	671	23	(2)	348	315
$2,500 under $5,000	2,239	8,973	8,570	5,948	478	272	[1]1,062	4,648	1,055	4,303	3,959	2,263	129	107	907	2,266
$5,000 under $10,000	2,787	21,411	20,518	12,096	858	1,081	701	5,481	1,626	13,081	12,246	6,435	368	475	2,480	2,815
$10,000 under $25,000	5,612	94,906	93,616	54,662	2,318	4,679	9,634	15,661	4,385	75,681	74,694	42,165	1,637	2,742	13,582	11,631
$25,000 under $50,000	5,386	203,679	198,965	120,720	3,712	13,299	22,581	40,739	4,228	158,463	156,446	90,967	2,665	8,265	28,163	30,178
$50,000 under $100,000	6,174	445,266	440,194	278,290	6,739	31,403	57,655	72,290	5,463	392,143	387,505	238,605	5,900	26,090	61,036	62,441
$100,000 under $200,000	4,634	656,501	650,455	437,323	8,382	52,077	75,077	89,544	4,388	618,318	612,622	410,019	7,996	48,369	75,854	85,390
$200,000 under $500,000	2,917	858,544	849,619	615,423	9,745	69,470	73,900	109,136	2,714	802,280	793,680	571,417	9,085	64,043	75,107	102,473
$500,000 or more	664	665,347	659,000	519,922	5,547	54,244	32,631	68,387	616	619,125	613,454	480,908	4,997	51,161	33,834	64,922
Receipts not reported	294	676	-	-	419	142	[1]953	-	(2)	(2)	-	-	(2)	(2)	(2)	-
FINANCE, INSURANCE, AND REAL ESTATE																
Total	274,730	9,130,915	8,133,920	404,087	1,295,321	1,112,025	1,121,657	86,099	167,827	6,783,328	5,932,080	314,771	553,432	940,854	2,082,523	53,801
$1 under $1,000	36,233	15,291	9,500	190	5,783	616	[1]53,690	1,330	16,796	7,553	3,740	33	647	(2)	4,546	233
$1,000 under $2,500	36,783	62,093	47,652	398	18,173	503	[1]25,838	425	21,865	37,610	26,639	251	5,819	81	17,504	(2)
$2,500 under $5,000	39,210	142,832	115,386	1,786	34,310	2,362	2,701	4,914	26,083	95,697	74,619	937	14,993	248	42,603	3,053
$5,000 under $10,000	39,493	282,301	238,208	3,977	58,382	3,689	53,361	5,641	29,508	211,608	174,298	2,830	32,599	1,722	89,665	3,506
$10,000 under $25,000	45,754	731,211	643,822	9,077	141,326	18,806	140,454	7,200	33,545	536,048	464,601	7,469	76,810	10,190	225,610	7,198
$25,000 under $50,000	24,781	882,123	790,897	24,948	153,111	41,797	185,006	4,754	19,189	683,776	608,680	21,469	90,927	30,132	251,506	4,523
$50,000 under $100,000	16,623	1,164,386	1,086,093	44,301	210,220	67,653	177,880	17,149	11,805	821,624	756,770	38,286	96,654	46,821	273,665	7,361
$100,000 under $200,000	7,428	1,041,578	943,692	74,483	196,088	73,549	102,196	21,953	4,824	665,911	593,983	57,783	73,898	46,538	206,514	12,137
$200,000 under $500,000	5,401	1,677,429	1,566,161	97,418	332,271	138,484	118,145	5,721	3,316	1,004,505	912,954	85,445	111,203	87,415	277,332	3,692
$500,000 or more	1,222	3,131,671	2,692,509	147,509	142,505	764,172	585,477	16,299	894	2,718,996	2,315,796	100,268	49,882	717,704	693,578	12,095
Receipts not reported	21,803	-	-	-	3,152	394	[1]164,035	713	-	-	-	-	-	-	-	-
Finance																
Total	56,405	2,861,358	2,245,948	60,438	33,187	735,232	708,899	23,872	31,027	2,713,010	2,156,373	46,843	20,964	707,566	908,615	13,208
$1 under $1,000	17,110	4,798	734	38	602	128	[1]16,827	43	10,302	3,329	491	(2)	15	(2)	2,598	-
$1,000 under $2,500	6,557	10,663	1,804	185	1,068	194	[1]4,319	(2)	5,218	8,464	1,274	185	93	(2)	6,243	(2)
$2,500 under $5,000	5,201	18,784	4,220	458	1,138	315	2,769	237	3,917	13,917	2,721	222	389	(2)	9,976	79
$5,000 under $10,000	4,100	29,781	8,008	524	1,498	412	11,124	28	3,546	25,652	6,805	121	703	273	18,156	28
$10,000 under $25,000	3,873	62,651	20,032	1,537	2,124	1,814	23,122	1,367	3,303	53,454	17,542	1,516	1,275	517	36,441	1,367
$25,000 under $50,000	2,281	83,277	36,775	2,748	4,117	3,995	33,835	1,579	1,983	71,740	33,332	2,650	2,443	3,191	40,903	1,579
$50,000 under $100,000	1,200	85,622	49,916	6,351	2,497	5,515	31,346	11,249	1,043	74,753	44,976	4,808	1,964	4,334	41,064	1,543
$100,000 under $200,000	907	124,976	84,814	18,693	2,345	12,116	43,217	8,458	683	92,005	65,718	10,812	467	5,740	50,710	8,458
$200,000 under $500,000	568	188,540	163,289	7,363	1,235	20,360	98,364	91	527	177,428	153,508	7,363	756	18,522	102,092	91
$500,000 or more	536	2,252,268	1,876,356	22,541	15,232	690,309	579,385	817	505	2,192,268	1,830,006	19,159	12,859	674,979	600,432	60
Receipts not reported	14,075	-	-	-	1,331	74	[1]93,117	-	-	-	-	-	-	-	-	-
Security and commodity brokers, dealers, exchanges, and services																
Total	7,610	2,232,956	1,876,548	5,396	14,877	678,915	548,293	31	4,782	2,175,476	1,829,606	5,396	12,704	659,269	593,561	31
$1 under $1,000	1,323	326	106	-	147	60	[1]2,980	-	780	222	76	-	(2)	(2)	156	-
$1,000 under $2,500	618	1,041	597	22	42	(2)	[1]40	(2)	493	841	473	22	34	(2)	537	(2)
$2,500 under $5,000	645	2,468	1,740	42	271	(2)	[1]81	-	472	1,779	1,383	42	133	(2)	1,182	-
$5,000 under $10,000	652	4,806	3,786	91	237	187	2,357	28	601	4,400	3,438	91	109	187	3,124	28
$10,000 under $25,000	841	13,224	8,515	251	510	854	619	-	763	12,078	8,150	251	410	94	8,254	-
$25,000 under $50,000	554	20,647	13,809	-	1,401	586	8,680	-	428	15,467	11,298	-	152	586	9,505	-
$50,000 under $100,000	357	23,962	18,142	105	359	1,462	12,244	-	327	22,201	16,544	105	334	1,129	12,805	-
$100,000 under $200,000	281	38,512	37,651	-	394	6,251	17,306	-	230	32,570	32,477	-	157	3,073	18,286	-
$200,000 under $500,000	338	114,236	100,410	1,625	199	13,530	55,879	-	311	106,753	93,509	1,625	189	12,826	56,954	-
$500,000 or more	388	2,013,734	1,691,792	3,260	11,316	655,943	467,519	-	376	1,979,165	1,662,258	3,260	11,181	641,366	482,758	-
Receipts not reported	1,613	-	-	-	(2)	35	[1]13,210	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

NUMBER, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE--Continued																
Finance—Continued																
Other finance																
Total	48,795	628,402	369,400	55,042	18,310	56,317	160,606	23,841	26,245	537,534	326,767	41,447	8,260	48,297	315,054	13,177
$1 under $1,000	15,786	4,470	628	38	455	68	[1]13,847	43	9,522	3,107	415	(2)	10	-	2,442	-
$1,000 under $2,500	5,938	9,622	1,207	163	1,026	193	[1]4,279	-	4,725	7,623	801	163	59	(2)	5,706	-
$2,500 under $5,000	4,556	16,316	2,480	416	867	309	2,850	237	3,445	12,138	1,338	180	256	-	8,794	79
$5,000 under $10,000	3,448	24,975	4,222	433	1,261	225	8,767	-	2,945	21,252	3,367	30	594	86	15,032	-
$10,000 under $25,000	3,032	49,427	11,517	1,286	1,614	960	22,503	1,367	2,540	41,376	9,392	1,265	865	423	28,187	1,367
$25,000 under $50,000	1,727	62,630	22,966	2,748	2,716	3,409	25,155	1,579	1,555	56,273	22,034	2,650	2,291	2,605	31,398	1,579
$50,000 under $100,000	843	61,660	31,774	6,246	2,138	4,053	19,102	11,249	715	52,552	28,432	4,703	1,630	3,205	28,259	1,543
$100,000 under $200,000	625	86,464	47,163	18,693	1,951	5,865	25,911	8,458	453	59,435	33,241	10,812	310	2,667	32,424	8,458
$200,000 under $500,000	229	74,304	62,879	5,738	1,036	6,830	42,485	91	216	70,675	59,999	5,738	567	5,696	45,138	91
$500,000 or more	148	238,534	184,564	19,281	3,916	34,366	111,866	817	129	213,103	167,748	15,899	1,678	33,613	117,674	60
Receipts not reported	12,462	-	-	-	1,330	39	[1]79,907	-	-	-	-	-	-	-	-	-
Insurance Agents, Brokers, and Service																
Total	11,134	693,188	681,214	134,371	8,455	89,612	192,567	(2)	9,761	648,017	637,180	126,793	7,636	84,804	198,882	-
$1 under $1,000	349	208	126	-	(2)	21	73	-	275	162	91	-	(2)	-	120	-
$1,000 under $2,500	541	1,039	991	-	23	35	381	-	369	715	709	-	-	10	456	-
$2,500 under $5,000	821	2,980	2,883	67	33	133	1,358	(2)	674	2,431	2,408	-	15	42	1,557	-
$5,000 under $10,000	1,477	10,581	10,191	913	179	411	4,871	-	1,256	9,000	8,723	789	121	250	5,375	-
$10,000 under $25,000	2,126	34,958	33,603	1,555	1,035	3,136	14,855	-	1,807	29,970	28,938	1,415	834	2,578	15,465	-
$25,000 under $50,000	2,637	96,648	94,618	8,072	1,280	14,676	39,476	-	2,392	88,010	86,120	6,197	1,076	12,353	40,618	-
$50,000 under $100,000	1,808	124,155	122,851	16,629	2,376	19,321	45,423	-	1,734	119,612	118,325	16,629	2,278	18,346	46,074	-
$100,000 under $200,000	796	108,970	106,847	28,059	1,928	12,719	31,647	-	723	97,394	95,592	24,659	1,734	12,342	31,667	-
$200,000 under $500,000	444	131,689	130,676	44,967	1,046	20,678	31,100	-	429	126,827	125,839	42,995	1,028	20,568	31,112	-
$500,000 or more	105	181,960	178,428	34,109	552	18,482	23,393	-	103	173,896	170,435	34,109	549	18,315	26,438	-
Receipts not reported	(2)	-	-	-	-	-	(2)	-	-	-	-	-	-	-	-	-
Real Estate																
Total	207,191	5,576,369	5,206,758	209,278	1,253,679	287,181	220,191	62,221	127,039	3,422,301	3,138,527	141,135	524,832	148,484	975,026	40,593
$1 under $1,000	18,775	10,287	8,640	152	5,178	467	[1]36,936	1,287	6,220	4,062	3,158	26	631	(2)	1,828	233
$1,000 under $2,500	29,686	50,391	44,857	213	17,082	274	[1]21,900	422	16,279	28,431	24,656	66	5,726	68	10,805	-
$2,500 under $5,000	33,188	121,068	108,283	1,261	33,139	1,914	[1]1,426	4,671	21,493	79,349	69,490	715	14,589	200	31,070	2,974
$5,000 under $10,000	33,915	241,939	220,009	2,540	56,705	2,866	37,366	5,613	24,706	176,956	158,770	1,920	31,775	1,199	66,134	3,478
$10,000 under $25,000	39,755	633,602	590,187	5,985	138,167	13,856	102,477	5,833	28,435	452,624	418,121	4,538	74,701	7,095	173,704	5,831
$25,000 under $50,000	19,863	702,198	659,504	14,128	147,714	23,126	111,695	3,175	14,814	524,026	489,228	12,622	87,408	14,588	169,985	2,944
$50,000 under $100,000	13,615	954,609	913,326	21,321	205,347	42,817	101,111	5,900	9,028	627,259	593,469	16,849	92,412	24,141	186,527	5,818
$100,000 under $200,000	5,725	807,632	752,031	27,731	191,815	48,714	27,332	13,495	3,419	476,512	432,673	22,312	71,697	28,456	124,137	3,679
$200,000 under $500,000	4,390	1,357,200	1,272,196	45,088	329,990	97,446	[1]11,319	5,630	2,361	700,250	633,607	35,087	109,419	48,325	144,128	3,601
$500,000 or more	581	697,443	637,725	90,859	126,721	55,381	[1]17,301	15,482	286	352,832	315,355	47,000	36,474	24,410	66,708	12,035
Receipts not reported	7,698	-	-	-	1,821	320	[1]70,908	713	-	-	-	-	-	-	-	-
Real estate operators, except developers, and lessors of buildings																
Total	166,010	4,525,246	4,372,370	38,344	1,177,130	221,633	83,221	5,216	99,866	2,602,161	2,488,919	17,570	490,718	106,681	678,915	3,216
$1 under $1,000	13,370	7,700	7,279	92	4,430	93	[1]17,097	-	4,134	2,810	2,566	-	592	(2)	1,045	-
$1,000 under $2,500	24,623	41,620	39,952	155	15,856	209	[1]11,495	422	12,854	22,286	21,279	(2)	5,235	48	7,370	-
$2,500 under $5,000	27,202	99,107	94,386	171	30,021	1,805	[1]4,548	1,154	16,974	62,556	58,971	19	13,446	149	21,612	-
$5,000 under $10,000	28,281	201,741	193,223	319	52,198	2,149	24,809	-	20,070	144,148	137,494	267	29,133	920	49,175	-
$10,000 under $25,000	32,771	522,179	507,684	1,420	129,315	9,431	62,567	310	22,561	358,223	347,605	570	69,068	4,235	123,725	308
$25,000 under $50,000	16,414	579,447	563,535	3,817	137,387	17,047	72,845	1,137	11,828	417,900	407,025	2,974	80,801	10,188	122,260	1,137
$50,000 under $100,000	11,093	776,658	757,757	3,014	196,131	29,901	44,644	1,261	6,785	469,241	455,627	2,363	87,013	14,898	124,569	1,179
$100,000 under $200,000	4,746	672,641	643,761	4,559	182,960	41,013	2,632	37	2,643	368,425	344,748	2,888	67,708	23,292	85,647	-
$200,000 under $500,000	3,750	1,160,574	1,124,327	9,783	316,879	83,434	[1]42,249	98	1,862	546,078	517,679	3,982	104,993	38,906	106,053	73
$500,000 or more	385	463,579	440,466	15,014	110,676	36,551	[1]19,669	797	155	210,494	195,925	4,498	32,729	14,043	37,459	519
Receipts not reported	3,374	-	-	-	1,277	-	[1]29,218	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE--Continued																
Real Estate—Continued																
Other real estate																
Total	41,181	1,051,123	834,388	170,934	76,549	65,548	136,970	57,005	27,173	820,140	649,608	123,565	34,114	41,803	296,111	37,377
$1 under $1,000	5,405	2,587	1,361	60	748	374	[1]19,839	1,287	2,085	1,252	592	26	39	-	783	233
$1,000 under $2,500	5,063	8,771	4,905	58	1,226	65	[1]10,405	-	3,425	6,145	3,377	57	491	20	3,435	-
$2,500 under $5,000	5,986	21,961	13,897	1,090	3,118	109	3,122	3,517	4,518	16,793	10,519	696	1,143	51	9,458	2,974
$5,000 under $10,000	5,634	40,198	26,786	2,221	4,507	717	12,557	5,613	4,636	32,808	21,276	1,653	2,642	279	16,959	3,478
$10,000 under $25,000	6,984	111,423	82,503	4,565	8,852	4,425	39,910	5,523	5,874	94,401	70,516	3,968	5,633	2,860	49,979	5,523
$25,000 under $50,000	3,448	122,751	95,969	10,311	10,327	6,079	38,850	2,038	2,987	106,126	82,203	9,648	6,607	4,400	47,725	1,807
$50,000 under $100,000	2,521	177,951	155,569	18,307	9,216	12,916	56,467	4,639	2,244	158,018	137,842	14,486	5,399	9,243	61,958	4,639
$100,000 under $200,000	979	134,991	108,270	23,172	8,855	7,701	24,700	13,458	775	108,087	87,925	19,424	3,989	5,164	38,490	3,679
$200,000 under $500,000	640	196,626	147,869	35,305	13,111	14,012	30,930	5,532	499	154,172	115,928	31,105	4,426	9,419	38,075	3,528
$500,000 or more	196	233,864	197,259	75,845	16,045	18,830	2,368	14,685	131	142,338	119,430	42,502	3,745	10,367	29,249	11,516
Receipts not reported	4,324	-	-	-	544	320	[1]41,690	713	-	-	-	-	-	-	-	-
SERVICES																
Total	165,697	15,000,746	14,743,898	2,600,577	498,048	3,503,177	5,314,597	120,299	134,469	13,929,786	13,714,287	2,199,043	328,289	3,244,556	5,502,417	102,361
$1 under $1,000	5,319	4,169	2,689	1,776	1,476	1,010	[1]7,183	314	1,575	2,150	996	182	98	211	776	49
$1,000 under $2,500	8,201	29,822	14,184	5,359	3,513	2,134	[1]318	595	4,392	22,714	7,725	2,193	672	910	8,318	285
$2,500 under $5,000	10,263	40,227	37,923	9,361	5,079	2,738	5,882	852	6,937	27,181	25,507	4,965	1,607	1,199	11,738	681
$5,000 under $10,000	16,288	123,968	120,305	30,809	11,326	11,507	27,011	1,949	11,901	91,071	88,863	18,067	5,634	5,585	36,949	1,181
$10,000 under $25,000	30,524	524,723	506,456	146,360	35,879	66,154	144,763	8,610	25,055	431,935	418,964	107,694	22,237	47,185	163,108	6,544
$25,000 under $50,000	26,044	955,570	935,850	271,708	51,460	158,530	279,098	15,429	22,730	836,003	820,186	221,837	34,229	132,339	297,924	12,288
$50,000 under $100,000	26,590	1,942,289	1,915,202	433,869	69,057	379,789	690,658	22,193	24,441	1,788,543	1,767,358	369,960	55,643	342,587	704,120	19,300
$100,000 under $200,000	23,040	3,274,073	3,242,874	461,571	79,778	622,859	1,409,875	27,248	21,859	3,103,002	3,081,415	404,180	63,998	585,234	1,423,199	24,069
$200,000 under $500,000	12,359	3,672,504	3,635,526	545,296	114,035	810,433	1,465,423	26,447	11,670	3,456,287	3,424,727	465,088	75,459	748,049	1,503,391	22,531
$500,000 or more	3,195	4,390,655	4,332,889	693,373	124,148	1,436,036	1,299,967	16,580	2,967	4,130,423	4,078,546	603,821	68,254	1,372,901	1,334,390	15,433
Receipts not reported	3,874	42,746	-	1,095	2,297	11,987	[1]579	82	941	40,477	-	1,056	458	8,356	18,504	-
Hotels, Rooming Houses, Camps, and Other Lodging Places																
Total	11,276	787,614	753,925	285,302	103,692	159,348	29,766	5,979	6,731	516,321	502,180	174,740	50,561	98,668	84,336	4,184
$1 under $1,000	443	386	235	149	311	25	[1]701	20	} 245	480	391	57	56	-	151	-
$1,000 under $2,500	712	1,364	1,234	373	731	101	[1]1,029	(2)								
$2,500 under $5,000	840	3,406	3,268	667	961	97	[1]486	(2)	324	1,412	1,284	184	105	(2)	569	-
$5,000 under $10,000	1,382	10,771	10,506	2,341	2,220	864	330	30	959	7,776	7,520	1,356	1,134	518	1,876	15
$10,000 under $25,000	2,477	40,647	39,497	10,609	7,619	3,901	2,501	197	1,748	28,602	27,920	7,005	3,838	2,406	6,661	99
$25,000 under $50,000	2,029	73,581	71,634	25,003	11,262	10,604	4,726	506	1,288	46,940	45,592	14,614	5,256	6,219	8,661	283
$50,000 under $100,000	1,291	96,051	90,514	32,340	11,661	18,019	10,097	444	945	67,091	66,301	21,463	6,672	11,165	13,495	316
$100,000 under $200,000	878	128,580	118,872	37,879	20,965	19,272	10,094	1,807	631	85,640	84,695	24,926	10,766	12,655	16,781	1,430
$200,000 under $500,000	570	177,119	172,597	70,412	24,722	38,425	[1]5,176	1,420	336	100,570	98,420	37,019	10,078	20,256	14,334	945
$500,000 or more	205	252,452	245,568	105,529	22,752	67,547	11,511	1,551	131	175,050	170,057	68,116	12,475	44,950	20,939	1,096
Receipts not reported	449	3,257	-	-	488	493	[1]2,101	-	(2)	(2)	-	-	(2)	(2)	(2)	-
Personal Services																
Total	31,385	1,195,146	1,178,564	510,390	61,752	313,515	237,852	25,161	26,041	1,085,468	1,070,532	457,600	51,562	277,971	249,013	23,318
$1 under $1,000	467	322	253	128	63	31	[1]84	43	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,500	1,233	4,048	2,100	1,211	297	839	832	139	718	3,158	1,283	1,004	110	787	1,134	109
$2,500 under $5,000	2,392	9,167	8,848	2,453	677	892	1,894	132	1,773	6,805	6,522	1,627	210	527	2,595	101
$5,000 under $10,000	5,026	39,586	38,774	8,807	2,411	3,328	12,617	407	3,921	31,045	30,536	6,301	1,373	2,015	13,917	348
$10,000 under $25,000	10,359	171,411	169,845	52,695	9,032	27,955	50,201	2,232	8,774	145,657	144,480	41,258	6,307	21,435	53,153	2,027
$25,000 under $50,000	5,659	203,099	201,082	83,698	10,836	53,202	42,026	3,716	4,997	179,787	178,369	72,846	8,957	45,807	43,806	3,300
$50,000 under $100,000	3,781	269,760	267,848	121,453	15,011	78,480	51,774	5,828	3,457	247,836	245,973	111,061	12,846	69,828	54,390	5,196
$100,000 under $200,000	1,533	209,986	207,373	91,405	10,506	59,348	39,988	5,981	1,460	200,015	197,473	85,268	9,853	54,789	40,219	5,711
$200,000 under $500,000	612	180,548	179,248	92,753	6,625	49,643	28,186	4,987	580	170,881	169,658	87,376	6,185	45,877	28,511	4,870
$500,000 or more	101	105,089	103,193	55,748	6,210	38,792	10,072	1,696	92	97,995	96,133	50,825	5,643	35,887	10,640	1,650
Receipts not reported	(2)	(2)	-	(2)	(2)	(2)	(2)	-	(2)	(2)	-	-	(2)	(2)	(2)	-

Footnotes at end of table.

, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES--Continued																
Personal Services—Continued																
Laundries, laundry services, cleaning and dyeing plants																
Total	10,653	494,994	489,208	219,133	35,165	150,590	69,921	4,189	8,250	439,192	433,840	192,031	28,019	131,971	76,412	3,734
$1 under $1,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
$1,000 under $2,500	443	868	753	164	94	25	43	65	271	527	479	92	57	(2)	162	65
$2,500 under $5,000	521	2,288	2,060	532	386	138	[1]110	33	250	1,185	967	304	74	100	293	32
$5,000 under $10,000	1,474	11,683	11,284	2,586	1,508	746	1,831	21	983	8,021	7,713	1,864	686	343	2,522	(2)
$10,000 under $25,000	3,159	54,208	53,497	16,365	5,588	7,042	9,728	66	2,447	43,043	42,436	11,269	3,641	4,353	11,023	44
$25,000 under $50,000	2,239	79,110	78,585	30,668	6,358	17,637	14,168	507	1,871	66,736	66,225	24,934	5,157	13,836	15,261	444
$50,000 under $100,000	1,649	117,996	117,105	54,582	8,213	38,069	18,951	800	1,502	107,736	106,880	49,971	6,589	33,583	20,867	527
$100,000 under $200,000	595	79,783	79,054	36,272	4,486	29,474	11,032	544	546	73,276	72,611	32,060	4,173	25,898	11,115	544
$200,000 under $500,000	234	70,042	69,634	37,987	2,967	26,056	7,494	1,047	217	65,179	64,798	35,322	2,646	24,548	7,794	977
$500,000 or more	70	78,739	77,097	39,926	5,480	31,385	6,804	1,106	64	73,303	71,680	36,207	4,940	29,304	7,323	1,092
Receipts not reported	(2)	(2)	-	-	(2)	-	(2)	-	(2)	(2)	-	-	(2)	-	(2)	-
Beauty and barber shops																
Total	14,673	327,115	323,339	138,598	7,652	110,693	84,281	2,759	12,688	296,311	293,026	123,601	6,550	98,606	86,615	2,625
$1 under $1,000	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)
$1,000 under $2,500	643	2,952	1,123	1,023	113	812	798	60	398	2,538	712	905	52	783	918	44
$2,500 under $5,000	1,449	5,275	5,190	1,415	205	561	1,687	33	1,228	4,475	4,412	1,018	103	339	1,950	31
$5,000 under $10,000	2,855	22,604	22,206	4,814	611	2,336	8,994	83	2,339	18,495	18,307	3,350	464	1,437	9,486	75
$10,000 under $25,000	5,893	94,674	93,960	27,152	2,150	18,512	35,970	494	5,196	83,441	82,932	22,623	1,800	15,239	36,804	446
$25,000 under $50,000	2,427	83,947	83,414	37,368	2,076	30,932	19,992	458	2,280	79,207	78,724	34,893	1,861	28,480	20,218	448
$50,000 under $100,000	1,042	72,997	72,857	39,735	1,717	33,240	11,941	859	938	65,892	65,753	35,551	1,524	29,641	12,251	809
$100,000 under $200,000	226	29,673	29,620	16,900	494	15,493	3,792	609	226	29,673	29,620	16,900	494	15,493	3,792	609
$200,000 under $500,000	40	14,949	14,925	10,128	286	8,807	1,186	162	34	12,564	12,540	8,353	252	7,194	1,191	162
$500,000 or more																
Receipts not reported	(2)	-	-	(2)	-	-	(2)	-	-	-	-	-	-	-	-	-
Other personal services																
Total	6,059	373,037	366,017	152,659	18,935	52,232	83,650	18,213	5,104	349,965	343,666	141,968	16,993	47,394	85,986	16,959
$1 under $1,000	320	365	294	74	120	15	[1]13	56	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000 under $2,500									(2)	(2)	(2)	(2)	(2)	-	(2)	-
$2,500 under $5,000	422	1,604	1,598	506	86	193	317	66	294	1,145	1,143	305	33	88	352	38
$5,000 under $10,000	697	5,299	5,284	1,407	292	246	1,792	303	599	4,529	4,516	1,087	223	235	1,909	264
$10,000 under $25,000	1,307	22,529	22,388	9,178	1,294	2,401	4,503	1,672	1,131	19,173	19,112	7,366	866	1,843	5,326	1,537
$25,000 under $50,000	994	40,042	39,083	15,662	2,402	4,633	7,866	2,751	846	33,844	33,420	13,019	1,939	3,491	8,327	2,408
$50,000 under $100,000	1,091	78,767	77,886	27,136	5,081	7,171	20,882	4,169	1,017	74,208	73,340	25,539	4,733	6,604	21,272	3,860
$100,000 under $200,000	713	100,530	98,699	38,233	5,526	14,381	25,164	4,828	688	97,066	95,242	36,308	5,186	13,398	25,312	4,558
$200,000 under $500,000	343	100,278	99,387	47,822	3,448	17,478	19,966	3,822	333	97,270	96,429	46,415	3,359	16,397	19,988	3,775
$500,000 or more	26	21,629	21,398	12,638	654	4,709	2,808	546	24	20,560	20,344	11,904	631	4,321	2,855	514
Receipts not reported	(2)	(2)	-	(2)	(2)	(2)	(2)	-	(2)	(2)	-	-	(2)	(2)	(2)	-
Business Services																
Total	19,687	939,152	908,811	431,950	96,915	199,904	151,708	16,198	14,132	809,608	782,470	379,915	47,832	172,591	186,493	13,519
$1 under $1,000	1,448	848	681	413	321	186	[1]2,293	114	368	278	238	47	(2)	11	146	(2)
$1,000 under $2,500	2,313	15,486	4,106	1,492	1,151	320	1,509	253	1,454	13,753	2,621	637	290	79	4,124	105
$2,500 under $5,000	2,103	7,828	7,663	1,877	1,436	406	1,300	32	1,367	5,016	4,918	791	528	111	2,416	(2)
$5,000 under $10,000	2,538	18,633	17,960	4,310	2,229	1,716	5,189	494	1,919	14,331	13,693	2,897	1,040	826	6,351	422
$10,000 under $25,000	3,905	68,426	64,419	20,389	7,010	9,185	19,204	1,198	3,113	54,692	51,615	13,312	3,636	6,240	22,948	483
$25,000 under $50,000	2,800	97,046	96,439	33,734	8,000	16,725	23,987	793	2,456	84,271	83,901	29,426	3,408	13,801	27,687	552
$50,000 under $100,000	1,738	129,498	126,535	56,487	9,770	31,531	24,123	1,869	1,438	107,856	105,640	46,658	7,068	25,285	25,785	1,741
$100,000 under $200,000	1,251	173,937	172,694	85,839	10,150	38,164	35,560	5,079	1,129	158,913	157,784	77,303	7,834	36,092	36,797	5,079
$200,000 under $500,000	632	192,136	189,231	97,468	18,715	45,638	31,235	3,074	565	170,327	167,686	87,675	13,380	37,435	34,118	1,933
$500,000 or more	198	233,592	229,083	129,941	37,297	55,708	16,066	3,217	176	198,670	194,374	121,169	10,631	52,659	24,842	3,196
Receipts not reported	762	1,722	-	-	836	325	[1]4,172	75	(2)	(2)	-	-	(2)	(2)	(2)	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES--Continued																
Automobile Parking, Repair, and Services																
Total	18,270	849,989	839,173	474,277	44,700	131,969	131,355	37,390	14,357	748,293	738,848	413,827	33,450	112,540	140,777	31,251
$1 under $1,000	570	480	311	90	100	38	[1]228	55	245	326	159	55	39	38	152	22
$1,000 under $2,500	1,056	1,908	1,757	636	570	41	[1]263	54	492	841	802	197	82	-	384	19
$2,500 under $5,000	1,327	4,928	4,902	1,545	703	117	370	177	860	3,223	3,215	1,052	242	49	1,086	132
$5,000 under $10,000	2,194	15,679	15,587	6,086	1,697	1,214	1,377	405	1,383	9,774	9,736	3,033	838	230	3,270	96
$10,000 under $25,000	3,970	68,693	66,666	28,323	4,364	5,169	16,305	2,402	3,258	57,642	55,725	22,620	3,166	3,338	18,312	2,003
$25,000 under $50,000	4,095	151,243	150,621	69,224	7,020	12,076	37,994	6,778	3,727	138,700	138,092	62,037	6,345	9,724	38,595	5,374
$50,000 under $100,000	2,844	190,612	189,228	106,934	7,855	30,091	35,721	8,984	2,549	170,276	168,938	91,739	7,116	27,201	36,730	7,678
$100,000 under $200,000	1,503	206,123	204,814	132,279	3,995	47,648	23,447	8,045	1,257	175,658	174,627	112,361	3,184	38,414	24,706	6,921
$200,000 under $500,000	504	156,274	153,636	100,258	13,043	26,678	12,511	7,316	459	144,978	142,408	94,053	9,877	25,262	13,253	6,162
$500,000 or more	60	53,120	51,651	28,902	5,303	8,897	3,352	3,167	53	45,946	45,146	26,680	2,526	8,284	3,453	2,844
Receipts not reported	[2]	[2]	-	-	[2]	-	[2]	[2]	[2]	[2]	-	-	[2]	-	[2]	-
Amusement and Recreation Services																
Total	12,618	707,129	658,497	275,259	63,813	136,880	53,313	6,625	7,706	513,016	475,860	198,377	26,155	95,237	100,913	3,955
$1 under $1,000	866	419	402	779	249	70	[1]1,587	20	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-
$1,000 under $2,500	885	1,667	1,591	890	314	92	[1]805	[2]	419	801	741	172	41	[2]	304	[2]
$2,500 under $5,000	1,183	4,885	4,372	1,460	666	474	[1]230	39	692	2,557	2,523	445	162	47	1,176	[2]
$5,000 under $10,000	1,999	15,687	14,617	5,876	1,697	1,900	756	93	1,282	9,607	9,451	2,210	602	786	3,482	69
$10,000 under $25,000	2,338	45,747	39,290	15,562	4,351	5,455	6,577	360	1,719	32,560	29,438	8,918	2,524	2,999	9,387	166
$25,000 under $50,000	1,831	66,078	60,910	27,114	5,801	10,856	4,546	900	1,301	45,950	43,142	14,789	2,882	7,017	11,030	354
$50,000 under $100,000	1,319	95,886	92,426	38,687	7,104	17,982	13,731	1,632	1,057	77,826	74,547	31,243	5,347	13,829	15,972	1,444
$100,000 under $200,000	500	70,229	67,973	27,979	2,477	11,134	11,576	1,367	474	66,626	64,371	25,112	2,389	10,907	12,226	588
$200,000 under $500,000	419	139,609	128,426	58,373	18,017	29,612	5,215	1,515	298	94,542	85,877	41,032	4,135	15,680	17,881	847
$500,000 or more	173	262,558	248,490	98,539	22,670	59,246	13,677	691	118	178,075	165,653	74,452	8,052	43,911	26,095	479
Receipts not reported	1,105	4,364	-	-	467	59	[1]143	-	[2]	[2]	-	-	-	[2]	[2]	-
Medical and Health Services																
Total	21,927	3,647,657	3,618,913	131,991	47,252	703,630	1,872,132	4,077	20,599	3,557,740	3,529,811	123,853	42,986	674,219	1,882,332	3,946
$1 under $1,000	246	141	124	35	243	270	[1]903	[2]	} 223	257	245	-	-	[2]	172	-
$1,000 under $2,500	246	461	420	26	110	55	[1]251	[2]								
$2,500 under $5,000	344	1,410	1,247	62	138	127	438	-	295	1,218	1,055	19	57	78	670	-
$5,000 under $10,000	467	3,727	3,207	192	327	441	730	21	344	2,935	2,431	87	258	212	1,048	-
$10,000 under $25,000	1,212	22,058	19,832	1,738	695	2,719	9,298	108	992	18,259	16,035	751	418	1,813	9,716	49
$25,000 under $50,000	1,855	76,139	69,987	5,761	2,004	13,187	36,049	299	1,684	69,541	63,390	5,444	1,369	10,841	36,735	299
$50,000 under $100,000	4,220	324,009	322,795	22,732	5,100	50,324	168,659	666	4,171	320,635	319,421	22,617	5,059	49,930	168,762	666
$100,000 under $200,000	7,961	1,141,885	1,134,890	21,621	15,828	166,039	662,776	1,279	7,789	1,115,079	1,108,207	21,621	14,557	160,398	665,352	1,279
$200,000 under $500,000	4,330	1,236,929	1,232,664	30,568	14,627	218,811	703,806	830	4,263	1,218,058	1,213,878	27,587	13,815	211,960	704,626	792
$500,000 or more	798	838,598	833,747	49,256	8,098	250,956	292,963	867	764	809,696	805,149	45,727	7,392	238,388	294,542	861
Receipts not reported	246	2,300	-	-	82	701	[1]1,433	-	[2]	[2]	-	-	[2]	[2]	[2]	-
Offices of physicians and surgeons																
Total	14,315	2,671,009	2,649,562	26,904	25,370	453,146	1,536,705	571	13,819	2,631,230	2,610,251	25,220	24,526	445,616	1,540,423	571
$1 under $1,000	[2]	[2]	[2]	-	[2]	[2]	[2]	-	[2]	[2]	[2]	-	-	-	[2]	-
$1,000 under $2,500	} 321	2,066	1,571	-	253	336	530	-	247	1,656	1.161	-	168	135	779	-
$2,500 under $5,000																
$5,000 under $10,000																
$10,000 under $25,000	368	8,072	5,896	-	64	1,080	4,878	-	319	7,066	4,890	-	48	719	4,908	-
$25,000 under $50,000	589	26,772	21,075	-	264	3,258	17,850	-	589	26,772	21,075	-	264	3,258	17,850	-
$50,000 under $100,000	2,544	200,234	199,802	2,318	2,100	27,104	121,333	[2]	2,495	196,860	196,428	2,203	2,059	26,710	121,436	[2]
$100,000 under $200,000	6,251	896,696	891,726	4,379	9,955	114,713	564,616	56	6,104	873,840	868,993	4,379	9,562	111,462	565,121	56
$200,000 under $500,000	3,497	995,753	992,425	13,011	8,839	156,428	610,887	298	3,471	988,084	984,807	12,436	8,818	154,684	610,911	298
$500,000 or more	498	540,340	537,031	7,196	3,648	149,732	219,041	213	495	536,128	532,873	6,202	3,606	148,526	219,110	213
Receipts not reported	[2]	[2]	-	-	[2]	[2]	[2]	-	[2]	[2]	-	-	[2]	[2]	[2]	-

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit (less loss)	Inventory, end-of-year	Number of partnerships	Receipts		Cost of goods sold	Depreciation	Payroll	Net profit	Inventory, end-of-year
		Total	Business							Total	Business					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES--Continued																
Medical and Health Services—Continued																
Other medical services																
Total	7,612	976,648	969,351	105,087	21,882	250,484	335,427	3,506	6,780	926,510	919,560	98,633	18,460	228,603	341,909	3,375
$1 under $1,000	344	476	420	61	120	54	[1]404	(2)	321	1,043	870	19	57	78	506	-
$1,000 under $2,500																
$2,500 under $5,000	222	1,004	843	62	63	97	359	-								
$5,000 under $10,000	319	2,155	2,128	192	149	136	347	21	245	1,687	1,676	87	90	78	582	-
$10,000 under $25,000	844	13,986	13,936	1,738	631	1,639	4,420	108	673	11,193	11,145	751	370	1,094	4,808	49
$25,000 under $50,000	1,267	49,367	48,912	5,761	1,740	9,929	18,199	299	1,095	42,769	42,315	5,444	1,105	7,583	18,885	299
$50,000 under $100,000	1,675	123,775	122,993	20,414	3,000	23,220	47,326	662	1,675	123,775	122,993	20,414	3,000	23,220	47,326	662
$100,000 under $200,000	1,710	245,189	243,164	17,242	5,873	51,326	98,160	1,223	1,686	241,239	239,214	17,242	4,995	48,936	100,231	1,223
$200,000 under $500,000	833	241,176	240,239	17,557	5,788	62,383	92,919	532	792	229,974	229,071	15,151	4,997	57,276	93,715	494
$500,000 or more	299	298,258	296,716	42,060	4,450	101,224	73,922	654	268	273,568	272,276	39,525	3,786	89,862	75,432	648
Receipts not reported	(2)	(2)	-	-	(2)	(2)	(2)	-	(2)	(2)	-	-	(2)	(2)	(2)	-
Legal Services																
Total	23,697	3,640,389	3,606,068	53,091	40,072	740,418	1,942,678	173	22,078	3,580,679	3,546,778	51,448	39,275	726,368	1,951,666	171
$1 under $1,000	(2)	(2)	(2)	-	(2)	(2)	(2)	-	(2)	(2)	(2)	-	(2)	(2)	(2)	-
$1,000 under $2,500	325	558	537	28	19	512	[1]951	-								
$2,500 under $5,000	251	915	914	62	44	196	164	-	331	924	922	28	28	94	528	-
$5,000 under $10,000	614	4,410	4,392	13	91	909	1,552	-	443	3,287	3,271	-	58	346	1,806	-
$10,000 under $25,000	1,916	32,473	32,191	379	569	4,020	15,565	-	1,646	28,514	28,244	379	490	2,803	16,152	-
$25,000 under $50,000	3,505	131,221	130,356	615	2,069	18,228	72,733	(2)	3,407	128,053	127,188	379	1,987	17,507	72,902	-
$50,000 under $100,000	6,716	483,625	479,116	4,663	6,085	70,599	258,933	-	6,470	466,524	462,019	3,905	5,843	68,011	260,129	-
$100,000 under $200,000	5,675	816,918	811,703	13,300	10,004	135,520	442,107	-	5,576	802,372	797,351	12,855	9,921	134,246	442,295	-
$200,000 under $500,000	3,103	934,283	927,271	12,067	9,335	187,178	506,926	147	3,036	917,983	910,978	12,067	9,260	183,450	507,389	147
$500,000 or more	998	1,228,219	1,219,513	21,964	11,676	319,270	647,032	24	993	1,225,440	1,216,743	21,835	11,650	318,422	647,243	24
Receipts not reported	422	6,824	-	-	157	3,835	[1]1,446	-	(2)	(2)	-	-	(2)	(2)	(2)	-
Other Services																
Total	26,837	3,233,670	3,179,947	438,317	39,852	1,117,513	895,793	24,696	22,825	3,118,661	3,067,808	399,283	36,468	1,086,962	906,887	22,017
$1 under $1,000	1,107	630	608	182	166	239	[1]1,450	57	322	210	201	38	(2)	(2)	84	17
$1,000 under $2,500	1,431	4,330	2,439	703	321	174	640	136	862	3,301	1,507	102	107	32	1,988	51
$2,500 under $5,000	1,823	7,688	6,709	1,235	454	429	2,432	471	1,449	6,276	5,317	847	275	288	2,824	437
$5,000 under $10,000	2,067	15,475	15,262	3,184	654	1,135	4,460	499	1,650	12,316	12,225	2,183	331	652	5,199	231
$10,000 under $25,000	4,346	75,268	74,716	16,665	2,239	7,750	25,112	2,113	3,806	66,009	65,507	13,451	1,858	6,151	26,779	1,717
$25,000 under $50,000	4,269	157,163	154,821	26,559	4,468	23,652	57,037	2,435	3,870	142,761	140,512	22,302	4,025	21,423	58,508	2,126
$50,000 under $100,000	4,682	352,848	346,740	50,573	6,471	82,763	127,620	2,770	4,353	330,499	324,519	41,274	5,692	77,338	128,857	2,259
$100,000 under $200,000	3,739	526,415	524,555	51,269	5,853	145,734	184,327	3,690	3,543	498,699	496,907	44,734	5,494	137,733	184,823	3,061
$200,000 under $500,000	2,189	655,606	652,453	83,397	8,951	214,448	182,720	7,158	2,133	638,948	635,822	78,279	8,729	208,129	183,279	6,835
$500,000 or more	662	1,417,027	1,401,644	203,494	10,142	635,620	305,294	5,367	640	1,399,551	1,385,291	195,017	9,885	630,400	306,636	5,283
Receipts not reported	522	21,220	-	1,056	133	5,569	7,601	-	198	20,091	-	1,056	63	4,810	7,910	-
NATURE OF BUSINESS NOT ALLOCABLE																
Total	5,115	124,809	122,288	59,608	3,637	18,447	19,406	6,786	3,158	111,689	109,603	52,532	3,042	13,929	24,179	5,721
$1 under $1,000	417	186	173	39	57	(2)	[1]58	225								
$1,000 under $2,500	320	611	608	169	16	(2)	89	83	565	1,296	955	344	60	(2)	677	86
$2,500 under $5,000	343	1,568	1,226	366	146	41	105	54								
$5,000 under $10,000	589	4,561	4,488	1,328	194	373	1,344	390	466	3,551	3,489	849	184	108	1,410	316
$10,000 under $25,000	762	12,943	12,466	3,381	456	919	4,120	2,327	688	11,778	11,302	2,912	371	915	4,171	2,327
$25,000 under $50,000	574	21,708	21,407	8,805	565	6,998	1,989	656	452	16,723	16,669	6,451	456	3,195	4,361	485
$50,000 under $100,000	349	22,809	22,526	11,882	799	2,330	3,755	952	299	19,517	19,294	9,992	796	2,168	3,760	854
$100,000 under $200,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 under $500,000	50	14,909	14,839	8,721	159	1,582	1,058	688	50	14,909	14,839	8,721	159	1,582	1,058	688
$500,000 or more	21	19,663	19,578	13,594	179	1,826	2,573	353	19	18,143	18,078	11,948	64	1,608	3,020	265
Receipts not reported	1,489	776	-	(2)	114	19	[1]714	358	417	697	-	-	-	-	577	-

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
Estimates for "Contractors not allocable" and "Wholesale and retail trade not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.4—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES

Industry and size of gross profit	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	All industries					Agriculture, forestry, and fisheries				
						Total				
Gross profit, total	799,613	77,353,868	42,343,907	35,009,961	11,280,938	104,858	5,270,962	3,168,716	2,102,246	732,780
$1 under $2,500	125,616	435,486	287,362	148,124	[1]64,439	19,594	101,599	78,538	23,061	[1]15,425
$2,500 under $5,000	85,541	772,261	457,345	314,916	43,687	13,723	138,530	88,291	50,239	9,066
$5,000 under $10,000	112,833	2,036,828	1,216,718	820,110	210,397	18,756	354,910	216,525	138,385	36,088
$10,000 under $25,000	193,393	8,106,901	4,904,287	3,202,614	1,114,120	28,307	1,148,947	682,223	466,724	177,439
$25,000 under $50,000	128,474	12,076,774	7,535,292	4,541,482	1,578,899	15,589	1,251,844	711,920	539,924	215,954
$50,000 under $100,000	82,978	14,690,715	8,873,556	5,817,159	1,913,136	6,284	1,049,405	616,742	432,663	173,871
$100,000 or more	70,777	39,234,903	19,069,347	20,165,556	6,485,138	2,604	1,225,727	774,477	451,250	135,787
No gross profit	106,572	669,130	804,152	135,022	[1]414,985	19,776	178,728	225,887	47,159	[1]99,327
	Agriculture, forestry, and fisheries—Continued									
	Farms									
	Total					Field crop farms				
Gross profit, total	95,674	4,401,434	2,577,560	1,823,874	623,473	32,671	1,315,791	627,303	688,488	254,952
$1 under $2,500	18,185	93,063	71,437	21,626	[1]14,380	6,456	19,903	11,842	8,061	[1]2,030
$2,500 under $5,000	12,673	123,695	77,366	46,329	8,729	4,947	37,205	19,304	17,901	5,295
$5,000 under $10,000	17,293	329,586	201,708	127,878	34,253	5,720	80,484	38,735	41,749	12,651
$10,000 under $25,000	26,208	1,059,048	625,924	433,124	166,139	7,181	220,735	101,236	119,499	51,654
$25,000 under $50,000	14,153	1,090,220	605,501	484,719	192,494	4,972	330,731	158,037	172,694	71,256
$50,000 under $100,000	5,053	819,264	469,125	350,139	127,852	2,350	309,802	143,695	166,107	64,235
$100,000 or more	2,109	886,558	526,499	360,059	108,386	1,046	316,931	154,454	162,477	51,891
No gross profit	18,624	163,885	208,561	44,676	[1]93,490	3,973	19,313	28,761	9,448	[1]20,199
	Livestock farms					Other farms				
Gross profit, total	45,553	2,202,992	1,470,838	732,154	220,145	17,450	882,651	479,419	403,232	148,376
$1 under $2,500	8,144	59,540	49,801	9,739	[1]9,145	3,585	13,620	9,794	3,826	[1]3,205
$2,500 under $5,000	5,384	67,707	47,789	19,918	2,602	2,342	18,783	10,273	8,510	832
$5,000 under $10,000	9,008	199,550	132,390	67,160	16,195	2,566	49,552	30,583	18,969	3,407
$10,000 under $25,000	14,882	673,606	429,803	243,803	89,795	4,144	164,707	94,885	69,822	24,690
$25,000 under $50,000	6,293	536,357	326,435	209,922	78,515	2,888	223,132	121,029	102,103	42,723
$50,000 under $100,000	1,395	320,555	228,223	92,332	28,646	1,308	188,907	97,207	91,700	34,971
$100,000 or more	446	345,677	256,397	89,280	13,537	617	223,950	115,648	108,302	42,958
No gross profit	8,075	108,168	131,509	23,341	[1]50,374	6,575	36,404	48,291	11,887	[1]22,917
	Agriculture, forestry, and fisheries—Continued									
	Other agriculture, forestry, and fisheries					Mining				
Gross profit, total	9,184	869,528	591,156	278,372	109,307	10,724	1,029,477	441,240	588,237	156,251
$1 under $2,500	1,410	8,536	7,101	1,435	[1]1,045	4,320	8,473	4,224	4,249	[1]1,324
$2,500 under $5,000	1,050	14,835	10,925	3,910	337	1,141	8,972	4,928	4,044	[1]670
$5,000 under $10,000	1,463	25,324	14,817	10,507	1,835	937	14,040	7,454	6,586	[1]1,353
$10,000 under $25,000	2,099	89,899	56,299	33,600	11,300	1,580	50,533	25,059	25,474	10,858
$25,000 under $50,000	1,436	161,624	106,419	55,205	23,460	1,096	75,187	36,224	38,963	6,316
$50,000 under $100,000	1,232	230,141	147,617	82,524	46,019	856	132,891	70,751	62,140	9,022
$100,000 or more	495	339,169	247,978	91,191	27,401	794	739,381	292,600	446,781	133,402
No gross profit	1,152	14,843	17,326	2,483	[1]5,837	2,519	15,956	32,489	16,533	[1]91,032
	Contract construction									
	Total					General contractors				
Gross profit, total	50,051	6,943,891	5,170,242	1,773,649	765,687	19,505	4,454,646	3,549,706	904,940	371,518
$1 under $2,500	3,882	27,651	22,521	5,130	641	1,559	14,276	12,343	1,933	737
$2,500 under $5,000	3,856	62,726	48,231	14,495	5,781	1,591	44,171	38,172	5,999	2,081
$5,000 under $10,000	6,789	173,318	123,373	49,945	22,455	2,529	98,606	79,742	18,864	7,294
$10,000 under $25,000	18,093	846,807	540,336	306,471	166,938	6,502	408,152	298,461	109,691	57,358
$25,000 under $50,000	10,231	1,181,044	826,575	354,469	162,700	3,716	591,764	463,762	128,002	53,383
$50,000 under $100,000	4,517	1,191,131	881,229	309,902	131,034	2,139	655,695	512,572	143,123	57,869
$100,000 or more	2,683	3,461,214	2,727,977	733,237	276,138	1,469	2,641,982	2,144,654	497,328	192,796
No gross profit	2,291	185,135	202,699	17,564	[1]24,147	1,354	145,720	159,939	14,219	[1]21,648
	Special trade contractors					Contractors not allocable				
Gross profit, total	29,985	2,378,069	1,530,660	847,409	385,441	560	111,176	89,876	21,300	8,728
$1 under $2,500	2,225	10,673	7,600	3,073	[1]243					
$2,500 under $5,000	2,165	17,821	9,683	8,138	3,669	246	3,956	3,155	801	335
$5,000 under $10,000	4,211	74,192	43,430	30,762	15,004					
$10,000 under $25,000	11,468	432,513	237,982	194,531	108,333	251	17,532	10,933	6,599	1,724
$25,000 under $50,000	6,386	577,890	355,773	222,117	108,840					
$50,000 under $100,000	2,338	516,154	352,930	163,224	70,142	(2)	(2)	(2)	(2)	(2)
$100,000 or more	1,191	748,826	523,262	225,564	79,696	22	70,406	60,061	10,345	3,646
No gross profit	861	35,519	38,798	3,279	[1]2,188	(2)	(2)	(2)	(2)	(2)
	Manufacturing									
	Total					Food and kindred products				
Gross profit, total	32,588	5,571,758	3,886,733	1,685,025	587,817	3,305	1,186,907	929,946	256,961	63,759
$1 under $2,500	3,815	16,393	12,191	4,202	[1]1,588	221	1,843	1,539	304	[1]204
$2,500 under $5,000	2,173	30,733	22,636	8,097	[1]170	196	6,309	5,643	666	[1]1,498
$5,000 under $10,000	3,568	79,350	53,218	26,132	6,481	196	6,115	4,729	1,386	[1]35
$10,000 under $25,000	8,371	390,244	246,235	144,009	60,121	851	55,949	41,102	14,847	4,639
$25,000 under $50,000	7,191	696,416	443,781	252,635	103,934	856	135,573	107,670	27,903	10,313
$50,000 under $100,000	4,145	933,823	642,665	291,158	104,081	507	184,783	149,020	35,763	8,461
$100,000 or more	3,326	3,424,799	2,466,007	958,792	314,958	478	796,335	620,243	176,092	42,083
No gross profit	1,898	68,250	75,547	7,297	[1]25,898	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 3.4—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Manufacturing—Continued									
	Apparel and other textile products					Lumber and wood products, except furniture				
Gross profit, total	1,993	565,607	423,343	142,264	47,473	5,177	702,868	482,850	220,018	62,970
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	394	3,540	3,066	474	205
$2,500 under $5,000	123	1,383	948	435	200	319	2,434	1,180	1,254	349
$5,000 under $10,000	245	8,593	6,691	1,902	779	969	17,390	10,454	6,936	2,921
$10,000 under $25,000	393	16,062	9,135	6,927	3,662	1,370	73,521	49,592	23,929	9,036
$25,000 under $50,000	419	55,356	39,888	15,468	6,376	1,047	92,806	56,526	36,280	13,816
$50,000 under $100,000	359	91,032	65,879	25,153	9,037	619	128,346	84,458	43,888	15,139
$100,000 or more	356	393,030	300,716	92,314	27,451	459	384,831	277,574	107,257	21,504
No gross profit	(2)	(2)	(2)	(2)	(2)	109	13,611	15,055	1,444	[1]788
	Printing, publishing, and allied industries					Machinery, except electric				
Gross profit, total	4,919	468,083	268,669	199,414	80,386	4,774	496,921	299,345	197,576	85,443
$1 under $2,500	574	1,483	865	618	107	564	1,462	663	799	[1]275
$2,500 under $5,000	299	4,849	3,755	1,094	183	321	2,136	964	1,172	627
$5,000 under $10,000	590	8,541	4,450	4,091	1,161	476	8,873	5,452	3,421	675
$10,000 under $25,000	1,433	53,899	28,656	25,243	10,756	1,209	38,450	18,215	20,235	9,411
$25,000 under $50,000	1,248	95,199	51,610	43,589	17,460	1,305	98,751	52,778	45,973	18,246
$50,000 under $100,000	445	77,141	45,837	31,304	10,145	577	95,573	54,856	40,717	17,751
$100,000 or more	329	226,971	133,496	93,475	40,574	322	251,676	166,417	85,259	39,008
No gross profit	423	1,951	2,447	496	[1]1,118	(2)	(2)	(2)	(2)	(2)
	Manufacturing—Continued					Transportation, communication, electric, gas, and sanitary services				
	Other manufacturing					Total				
Gross profit, total	12,420	2,151,372	1,482,580	668,792	247,786	14,171	1,284,109	787,874	496,235	160,965
$1 under $2,500	1,964	7,914	5,972	1,942	[1]1,389	2,024	6,443	4,143	2,300	[1]1,631
$2,500 under $5,000	915	13,622	10,146	3,476	[1]31	1,385	17,876	12,666	5,210	1,310
$5,000 under $10,000	1,091	29,838	21,442	8,396	980	1,669	31,612	19,679	11,933	2,731
$10,000 under $25,000	3,115	152,363	99,535	52,828	22,617	4,053	165,487	98,106	67,381	20,948
$25,000 under $50,000	2,316	218,731	135,309	83,422	37,723	2,427	210,974	127,095	83,879	31,791
$50,000 under $100,000	1,639	356,948	242,615	114,333	43,548	1,702	299,254	183,529	115,725	40,120
$100,000 or more	1,382	1,371,956	967,561	404,395	144,338	910	552,463	342,656	209,807	65,696
No gross profit	966	32,223	36,630	4,407	[1]21,933	1,066	26,328	30,703	4,375	[1]18,792
	Transportation, communication, electric, gas, and sanitary services—Continued									
	Transportation									
	Total					Trucking and warehousing				
Gross profit, total	12,038	1,122,757	709,191	413,566	134,219	8,817	781,910	473,611	308,299	97,418
$1 under $2,500	1,533	5,676	3,969	1,707	[1]1,748	943	4,096	2,928	1,168	[1]238
$2,500 under $5,000	1,164	13,386	8,999	4,387	967	673	6,629	4,079	2,550	640
$5,000 under $10,000	1,521	29,313	18,441	10,872	2,573	1,124	18,081	9,928	8,153	2,213
$10,000 under $25,000	3,684	155,424	93,451	61,973	20,261	2,780	110,347	63,626	46,721	15,909
$25,000 under $50,000	2,034	187,238	115,668	71,570	27,881	1,661	137,354	78,760	58,594	23,572
$50,000 under $100,000	1,340	249,856	159,268	90,588	31,731	1,033	187,821	118,686	69,135	25,247
$100,000 or more	761	481,864	309,395	172,469	52,554	602	317,582	195,604	121,978	30,075
No gross profit	915	22,697	25,344	2,647	[1]15,547	430	11,887	13,594	1,707	[1]9,971
	Transportation, communication, electric, gas, and sanitary services—Continued									
	Transportation—Continued					Communication, electric, gas, and sanitary services				
	Other transportation									
Gross profit, total	3,221	340,847	235,580	105,267	36,801	2,132	161,352	78,683	82,669	26,746
$1 under $2,500	590	1,580	1,041	539	[1]1,510	491	767	174	593	117
$2,500 under $5,000	492	6,757	4,920	1,837	327	369	6,789	4,905	1,884	501
$5,000 under $10,000	397	11,232	8,513	2,719	360					
$10,000 under $25,000	904	45,077	29,825	15,252	4,352	369	10,063	4,655	5,408	687
$25,000 under $50,000	372	49,884	36,908	12,976	4,309	394	23,736	11,427	12,309	3,910
$50,000 under $100,000	307	62,035	40,582	21,453	6,484	362	49,398	24,261	25,137	8,389
$100,000 or more	160	164,282	113,791	50,491	22,479	148	70,599	33,261	37,338	13,142
No gross profit	484	10,810	11,750	940	[1]5,576	151	3,631	5,359	1,728	[1]3,245
	Wholesale and retail trade									
	Total					Wholesale trade				
						Total				
Gross profit, total	213,808	34,316,486	25,912,409	8,404,077	2,290,961	30,046	10,724,063	8,793,159	1,930,904	562,788
$1 under $2,500	21,384	147,182	123,530	23,652	[1]7,908	3,123	28,750	25,408	3,342	[1]781
$2,500 under $5,000	16,104	282,764	222,562	60,202	10,209	1,994	41,511	34,150	7,361	2,823
$5,000 under $10,000	26,224	844,909	653,781	191,128	45,982	2,545	109,431	90,613	18,818	7,333
$10,000 under $25,000	57,011	3,809,966	2,841,717	968,249	318,062	5,879	538,183	440,636	97,547	34,629
$25,000 under $50,000	46,556	6,493,729	4,830,826	1,662,903	541,028	6,173	1,196,555	968,733	227,822	73,284
$50,000 under $100,000	29,724	7,957,848	5,898,652	2,059,196	597,836	5,452	1,955,386	1,571,144	384,242	132,794
$100,000 or more	16,805	14,780,088	11,341,341	3,438,747	785,752	4,881	6,854,247	5,662,475	1,191,772	312,706
No gross profit	6,892	131,812	149,248	17,436	[1]24,972	1,415	72,029	80,117	8,088	[1]4,791
	Wholesale trade—Continued									
	Groceries and related products					Farm products—raw materials				
Gross profit, total	5,598	2,985,813	2,553,130	432,683	110,649	2,310	1,813,420	1,662,691	150,729	40,831
$1 under $2,500	295	1,783	1,491	292	58	157	6,791	6,616	175	99
$2,500 under $5,000	325	7,744	6,595	1,149	[1]286	134	8,683	8,217	466	523
$5,000 under $10,000	396	18,866	15,805	3,061	1,716	200	32,019	30,581	1,438	870
$10,000 under $25,000	1,092	142,232	122,861	19,371	6,760	490	101,862	93,649	8,213	2,793
$25,000 under $50,000	1,419	319,844	268,166	51,678	15,788	474	224,658	206,652	18,006	5,852
$50,000 under $100,000	960	463,872	395,837	68,035	18,778	524	344,938	307,199	37,739	10,317
$100,000 or more	1,111	2,031,472	1,742,375	289,097	67,835	332	1,094,469	1,009,777	84,692	20,377
No gross profit	228	1,650	1,733	83	218	325	31,369	32,238	869	[1]4,073

Footnotes at end of table.

Table 3.4—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Wholesale and retail trade--Continued									
	Wholesale trade--Continued									
	Machinery, equipment, and supplies					Other wholesale trade				
Gross profit, total	2,747	628,502	455,925	172,577	63,474	19,390	5,296,328	4,121,413	1,174,915	347,834
$1 under $2,500	442	1,674	1,291	383	825	2,228	18,502	16,010	2,492	[1]1,763
$2,500 under $5,000	(2)	(2)	(2)	(2)	(2)	1,364	22,430	17,397	5,033	1,102
$5,000 under $10,000	196	3,604	2,225	1,379	302	1,753	54,942	42,002	12,940	4,445
$10,000 under $25,000	412	24,696	17,624	7,072	2,551	3,885	269,393	206,502	62,891	22,525
$25,000 under $50,000	561	65,266	44,818	20,448	6,848	3,720	586,787	449,097	137,690	44,796
$50,000 under $100,000	514	121,419	84,043	37,376	15,028	3,454	1,025,157	784,065	241,092	88,671
$100,000 or more	451	409,189	303,983	105,206	36,436	2,987	3,319,117	2,606,340	712,777	188,058
No gross profit	(2)	(2)	(2)	(2)	(2)	759	35,713	39,621	3,908	356
	Retail trade									
	Total					Building materials, hardware, and farm equipment				
Gross profit, total	181,207	23,236,038	16,857,653	6,378,385	1,703,639	12,557	2,129,519	1,609,934	519,585	136,620
$1 under $2,500	17,866	116,488	96,532	19,956	[1]7,136	721	6,416	5,551	865	[1]518
$2,500 under $5,000	13,982	239,490	187,099	52,391	7,534	636	11,922	9,464	2,458	[1]251
$5,000 under $10,000	23,428	727,845	557,159	170,686	38,421	1,300	40,996	31,177	9,819	1,630
$10,000 under $25,000	50,315	3,224,706	2,368,476	856,230	280,142	3,195	227,795	173,258	54,537	15,085
$25,000 under $50,000	39,876	5,225,924	3,810,495	1,415,429	461,964	3,608	516,368	387,661	128,707	35,451
$50,000 under $100,000	23,973	5,915,184	4,260,577	1,654,607	458,822	2,066	610,886	468,018	142,868	41,094
$100,000 or more	11,767	7,786,401	5,577,315	2,209,086	463,892	1,031	715,136	534,805	180,331	44,129
No gross profit	5,422	58,317	67,621	9,304	[1]19,975	376	7,978	8,360	382	[1]1,308
	General merchandise stores					Food stores				
						Total				
Gross profit, total	9,572	1,316,029	932,543	383,486	93,310	27,541	5,035,272	4,039,360	995,912	260,472
$1 under $2,500	1,413	8,395	6,898	1,497	[1]703	1,731	18,299	16,216	2,083	[1]619
$2,500 under $5,000	737	14,390	11,747	2,643	616	2,152	56,617	48,570	8,047	1,529
$5,000,under $10,000	1,384	48,342	38,454	9,888	2,369	3,951	176,898	147,890	29,008	10,748
$10,000 under $25,000	2,356	169,990	131,062	38,928	11,898	9,032	797,744	643,209	154,535	60,405
$25,000 under $50,000	1,739	226,603	165,045	61,558	22,650	5,626	1,029,899	829,589	200,310	67,184
$50,000 under $100,000	1,170	270,552	187,873	82,679	20,491	3,185	1,088,523	864,679	223,844	53,324
$100,000 or more	774	577,757	391,464	186,293	35,989	1,864	1,867,292	1,489,207	378,085	67,901
No gross profit	550	3,293	4,600	1,307	[1]2,786	593	9,244	9,956	712	[1]2,623
	Food stores--Continued									
	Grocery stores, meat, fish, fruit, and vegetable markets					Other food stores				
Gross profit, total	24,265	4,721,105	3,848,583	872,522	229,679	3,276	314,167	190,777	123,390	30,793
$1 under $2,500	1,431	16,361	14,628	1,733	[1]438	299	1,938	1,588	350	[1]181
$2,500 under $5,000	1,975	54,562	47,172	7,390	1,323	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	3,581	165,356	139,177	26,179	9,845	370	11,542	8,713	2,829	903
$10,000 under $25,000	7,823	737,479	604,650	132,829	52,439	1,209	60,265	38,559	21,706	7,966
$25,000 under $50,000	5,053	972,883	794,288	178,595	59,026	573	57,016	35,301	21,715	8,158
$50,000 under $100,000	2,745	1,014,098	821,737	192,361	46,188	440	74,425	42,942	31,483	7,136
$100,000 or more	1,657	1,760,366	1,426,931	333,435	61,296	207	106,926	62,276	44,650	6,605
No gross profit	518	6,082	6,522	440	[1]2,064	(2)	(2)	(2)	(2)	(2)
	Automotive dealers									
	Total					Gasoline service stations				
Gross profit, total	35,117	5,848,378	4,663,280	1,185,098	316,567	22,239	2,510,077	1,921,202	588,875	175,607
$1 under $2,500	3,020	32,298	29,019	3,279	[1]1,140	1,709	22,028	19,933	2,095	[1]224
$2,500 under $5,000	2,264	53,057	44,644	8,413	1,235	1,724	40,619	34,165	6,454	1,190
$5,000 under $10,000	4,798	187,388	152,349	35,039	9,497	3,454	131,332	106,275	25,057	7,629
$10,000 under $25,000	9,847	808,598	641,982	166,616	55,981	6,902	561,650	445,943	115,707	40,836
$25,000 under $50,000	8,651	1,422,031	1,113,959	308,072	100,031	5,555	833,943	637,681	196,262	66,053
$50,000 under $100,000	4,778	1,530,512	1,205,483	325,029	85,510	2,428	631,584	470,877	160,707	44,202
$100,000 or more	1,759	1,814,494	1,475,844	338,650	65,453	467	288,921	206,328	82,593	15,921
No gross profit	942	18,170	20,477	2,307	[1]2,526	422	9,299	10,883	1,584	[1]835
	Automotive dealers--Continued					Apparel and accessory stores				
	Other automotive dealers									
Gross profit, total	12,878	3,338,301	2,742,078	596,223	140,960	11,299	1,261,989	819,022	442,967	133,673
$1 under $2,500	1,311	10,270	9,086	1,184	[1]916	859	4,918	4,026	892	[1]252
$2,500 under $5,000	541	12,438	10,479	1,959	45	761	9,961	6,994	2,967	727
$5,000 under $10,000	1,344	56,056	46,074	9,982	1,868	1,611	43,757	31,598	12,159	1,987
$10,000 under $25,000	2,945	246,948	196,039	50,909	15,145	3,095	159,876	108,075	51,801	18,328
$25,000 under $50,000	3,096	588,088	476,278	111,810	33,978	2,301	246,654	164,698	81,956	28,874
$50,000 under $100,000	2,351	898,928	734,606	164,322	41,308	1,737	346,056	223,608	122,448	41,047
$100,000 or more	1,292	1,525,573	1,269,516	256,057	49,532	935	450,767	280,023	170,744	42,962
No gross profit	520	8,871	9,594	723	[1]1,691	368	4,396	5,224	828	[1]2,588
	Furniture, home furnishings, and equipment stores					Eating and drinking places				
Gross profit, total	12,466	1,513,525	998,009	515,516	143,989	34,466	2,308,926	1,152,336	1,156,590	251,942
$1 under $2,500	1,207	7,987	6,496	1,491	[1]450	2,566	11,967	8,450	3,517	[1]1,455
$2,500 under $5,000	958	11,003	7,337	3,666	164	3,045	33,513	22,037	11,476	1,779
$5,000 under $10,000	1,232	30,763	22,541	8,222	1,362	4,592	86,608	52,558	34,050	4,533
$10,000 under $25,000	2,779	143,028	96,560	46,468	14,049	11,320	438,639	241,649	196,990	56,363
$25,000 under $50,000	3,093	343,092	232,613	110,479	35,115	6,926	504,216	261,326	242,890	66,117
$50,000 under $100,000	2,111	419,597	273,906	145,691	42,018	3,723	507,651	247,469	260,182	59,536
$100,000 or more	1,087	558,055	358,556	199,499	51,731	2,293	726,332	318,847	407,485	65,069
No gross profit	520	3,054	3,782	728	[1]1,192	466	295	377	82	[1]911

Footnotes at end of table.

Table 3.4—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Wholesale and retail trade—Continued									
	Retail trade—Continued									
	Drug and proprietary stores					Other retail trade				
Gross profit, total	5,225	907,226	608,394	298,832	93,525	32,964	2,915,174	2,034,775	880,399	273,541
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	6,346	26,178	19,851	6,327	[1]1,993
$2,500 under $5,000	123	2,618	2,196	422	105	3,307	46,409	34,110	12,299	1,630
$5,000 under $10,000	226	7,075	5,268	1,807	527	4,334	106,018	75,324	30,694	5,768
$10,000 under $25,000	813	53,675	38,675	15,000	6,115	7,878	425,361	294,006	131,355	41,918
$25,000 under $50,000	1,614	185,288	124,625	60,663	20,890	6,318	751,773	530,979	220,794	85,652
$50,000 under $100,000	1,790	374,282	249,193	125,089	41,457	3,411	767,125	540,348	226,777	74,345
$100,000 or more	655	284,258	188,412	95,846	24,437	1,370	792,310	540,157	252,153	66,221
No gross profit	(2)	(2)	(2)	(2)	(2)	1,503	9,988	12,736	2,748	[1]5,607
	Wholesale and retail trade—Continued					Finance, insurance, and real estate				
	Wholesale and retail trade not allocable					Total				
Gross profit, total	2,555	356,385	261,597	94,788	24,534	210,714	8,113,784	378,307	7,735,477	1,234,458
$1 under $2,500	395	1,944	1,590	354	(2)	52,540	77,017	12,857	64,160	[1]32,081
$2,500 under $5,000	(2)	(2)	(2)	(2)	(2)	33,258	131,807	10,739	121,068	6,355
$5,000 under $10,000	251	7,633	6,009	1,624	228	34,275	269,107	24,912	244,195	48,208
$10,000 under $25,000	817	47,077	32,605	14,472	3,291	41,462	722,004	62,521	659,483	132,942
$25,000 under $50,000	506	71,250	51,598	19,652	5,780	22,360	845,876	52,089	793,787	181,608
$50,000 under $100,000	300	87,278	66,931	20,347	6,220	14,919	1,119,568	74,045	1,045,523	164,463
$100,000 or more	158	139,440	101,551	37,889	9,154	11,899	4,948,405	141,144	4,807,261	732,963
No gross profit	(2)	(2)	(2)	(2)	(2)	64,017	20,136	25,780	5,644	[1]112,801
	Finance, insurance, and real estate—Continued									
	Finance									
	Total					Security and commodity brokers, dealers, exchanges, and services				
Gross profit, total	11,688	2,241,826	56,185	2,185,641	752,348	4,002	1,876,548	5,396	1,871,152	559,415
$1 under $2,500	4,737	9,348	5,736	3,612	[1]2,109	810	910	64	846	(2)
$2,500 under $5,000	1,366	7,095	2,017	5,078	3,495	455	1,789	73	1,716	1,019
$5,000 under $10,000	1,095	13,308	5,470	7,838	4,662	523	3,715	18	3,697	2,174
$10,000 under $25,000	1,417	34,115	11,855	22,260	12,074	594	9,223	251	8,972	3,401
$25,000 under $50,000	990	42,580	5,932	36,648	21,088	360	13,290	-	13,290	6,985
$50,000 under $100,000	672	52,550	6,010	46,540	22,346	302	20,271	105	20,166	9,340
$100,000 or more	1,411	2,082,830	19,165	2,063,665	690,792	957	1,827,350	4,885	1,822,465	536,490
No gross profit	44,717	4,122	4,253	131	[1]43,449	3,608	-	-	-	[1]11,122
	Finance—Continued									
	Other finance					Insurance agents, brokers, and service				
Gross profit, total	7,686	365,278	50,789	314,489	192,933	10,883	681,214	134,371	546,843	192,392
$1 under $2,500	3,926	8,438	5,672	2,766	[1]2,115	963	3,650	2,196	1,454	284
$2,500 under $5,000	911	5,306	1,944	3,362	2,476	968	4,735	1,303	3,432	2,114
$5,000 under $10,000	571	9,593	5,452	4,141	2,488	1,532	18,083	6,842	11,241	6,075
$10,000 under $25,000	823	24,892	11,604	13,288	8,673	2,372	68,917	30,306	38,611	18,116
$25,000 under $50,000	631	29,290	5,932	23,358	14,103	2,506	115,422	23,965	91,457	41,671
$50,000 under $100,000	370	32,279	5,905	26,374	13,006	1,644	145,621	34,767	110,854	47,625
$100,000 or more	454	255,480	14,280	241,200	154,302	898	324,786	34,992	289,794	76,507
No gross profit	41,109	4,122	4,253	131	[1]32,327	251	-	-	-	175
	Real estate									
	Total					Real estate operators, except developers, and lessors of buildings				
Gross profit, total	188,143	5,190,744	187,751	5,002,993	289,718	161,240	4,371,813	37,564	4,334,249	109,508
$1 under $2,500	46,841	64,019	4,925	59,094	[1]30,256	39,345	51,874	1,208	50,666	[1]26,628
$2,500 under $5,000	30,924	119,977	7,419	112,558	746	26,700	98,303	1,022	97,281	[1]2,029
$5,000 under $10,000	31,648	237,716	12,600	225,116	37,471	27,471	196,082	641	195,441	25,723
$10,000 under $25,000	37,673	618,972	20,360	598,612	102,752	32,300	515,906	2,416	513,490	62,935
$25,000 under $50,000	18,863	687,874	22,192	665,682	118,849	16,292	579,576	3,829	575,747	80,799
$50,000 under $100,000	12,603	921,397	33,268	888,129	94,492	10,669	756,171	6,157	750,014	49,978
$100,000 or more	9,590	2,540,789	86,987	2,453,802	[1]34,336	8,464	2,173,901	22,291	2,151,610	[1]81,270
No gross profit	19,048	16,014	21,527	5,513	[1]69,527	4,770	557	780	223	[1]26,287
	Finance, insurance, and real estate—Continued					Services				
	Real estate—Continued					Total				
	Other real estate									
Gross profit, total	26,902	818,931	150,187	668,744	180,210	159,172	14,703,096	2,541,240	12,161,856	5,331,515
$1 under $2,500	7,496	12,145	3,717	8,428	[1]3,628	17,098	45,543	25,149	20,394	[1]5,099
$2,500 under $5,000	4,224	21,674	6,397	15,277	2,775	13,288	91,257	42,084	49,173	10,830
$5,000 under $10,000	4,175	41,634	11,959	29,675	11,748	20,074	259,975	112,180	147,795	48,406
$10,000 under $25,000	5,374	103,066	17,944	85,122	39,817	33,805	950,137	396,993	553,144	221,925
$25,000 under $50,000	2,572	108,298	18,363	89,935	38,050	22,546	1,288,068	490,098	797,970	332,426
$50,000 under $100,000	1,934	165,226	27,111	138,115	44,514	20,717	1,993,333	499,283	1,494,050	689,872
$100,000 or more	1,129	366,888	64,696	302,192	46,934	31,645	10,074,783	975,453	9,099,330	4,033,155
No gross profit	14,279	15,457	20,747	5,290	[1]43,240	6,525	40,802	59,337	18,535	[1]16,918
	Services—Continued									
	Hotels, rooming houses, camps, and other lodging places					Personal services				
						Total				
Gross profit, total	10,603	748,242	277,975	470,267	34,133	30,918	1,177,532	508,499	669,033	237,185
$1 under $2,500	1,252	2,346	878	1,468	[1]1,808	2,687	7,114	3,406	3,708	317
$2,500 under $5,000	1,164	6,365	1,872	4,493	[1]842	3,253	22,354	10,279	12,075	3,211
$5,000 under $10,000	1,872	23,164	8,943	14,221	735	7,214	83,334	30,011	53,323	20,530
$10,000 under $25,000	2,772	71,336	25,101	46,235	3,250	10,773	277,481	106,900	170,581	70,574
$25,000 under $50,000	1,623	93,135	35,335	57,800	6,881	4,289	271,016	123,389	147,627	51,596
$50,000 under $100,000	883	106,973	41,908	65,065	4,826	1,902	239,776	108,060	131,716	50,610
$100,000 or more	1,037	444,923	163,938	280,985	21,091	800	276,457	126,454	150,003	40,347
No gross profit	673	5,683	7,327	1,644	[1]4,367	467	1,032	1,891	859	667

Footnotes at end of table.

Table 3.4—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net profit (less loss) (Thousand dollars)
	Services—Continued									
	Personal services—Continued									
	Laundries and dry cleaning					Beauty and barber shops				
Gross profit, total	10,555	488,886	218,803	270,083	69,967	14,525	322,716	137,134	185,582	83,883
$1 under $2,500	910	2,030	895	1,135	79	1,355	4,144	2,079	2,065	187
$2,500 under $5,000	865	6,252	2,676	3,576	277	1,824	12,711	6,220	6,491	2,242
$5,000 under $10,000	2,019	22,649	8,340	14,309	2,421	4,032	45,057	14,680	30,377	15,502
$10,000 under $25,000	3,766	101,401	39,501	61,900	18,046	5,859	142,704	52,610	90,094	45,006
$25,000 under $50,000	2,054	132,540	59,956	72,584	22,135	1,243	82,240	42,325	39,915	17,714
$50,000 under $100,000	670	89,145	41,791	47,354	13,810	178	25,966	14,144	11,822	2,353
$100,000 or more	271	134,869	65,644	69,225	13,199	(2)	(2)	(2)	(2)	(2)
No gross profit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
	Personal services—Continued									
	Other personal services					Business services				
Gross profit, total	5,839	365,930	152,562	213,368	83,335	18,383	900,851	422,155	478,696	157,945
$1 under $2,500	423	940	432	508	51	4,340	10,581	6,019	4,562	1,365
$2,500 under $5,000	564	3,391	1,383	2,008	692	2,637	18,978	9,210	9,768	2,496
$5,000 under $10,000	1,163	15,628	6,991	8,637	2,607	2,870	41,257	20,894	20,363	6,727
$10,000 under $25,000	1,148	33,376	14,789	18,587	7,522	3,962	114,781	49,658	65,123	30,533
$25,000 under $50,000	993	56,236	21,108	35,128	11,747	2,546	172,874	85,739	87,135	32,493
$50,000 under $100,000	1,054	124,665	52,125	72,540	34,447	1,202	178,870	96,508	82,362	31,027
$100,000 or more	494	131,694	55,734	75,960	26,269	825	363,510	154,127	209,383	53,304
No gross profit	(2)	(2)	(2)	(2)	(2)	1,304	7,960	9,795	1,835	[1]6,237
	Automobile parking, repair, and services					Amusement and recreation services				
Gross profit, total	17,871	835,609	470,184	365,425	132,131	10,500	647,099	252,217	394,882	62,660
$1 under $2,500	2,701	8,107	4,681	3,426	[1]616	1,895	7,415	5,075	2,340	[1]1,954
$2,500 under $5,000	2,041	17,505	9,817	7,688	1,783	1,680	13,514	7,312	6,202	1,015
$5,000 under $10,000	2,960	51,429	28,853	22,576	8,274	1,680	23,309	11,275	12,034	2,372
$10,000 under $25,000	5,615	222,093	128,083	94,010	44,120	2,662	74,792	30,674	44,118	11,906
$25,000 under $50,000	3,270	245,568	137,006	108,562	45,108	1,166	69,497	29,342	40,155	12,523
$50,000 under $100,000	994	177,975	112,094	65,881	22,403	760	82,709	30,652	52,057	15,316
$100,000 or more	290	112,932	49,650	63,282	11,059	657	375,863	137,887	237,976	21,482
No gross profit	399	3,564	4,093	529	[1]776	2,119	11,398	23,042	11,644	[1]9,347
	Medical and health services									
	Total					Offices of physicians and surgeons				
Gross profit, total	21,607	3,618,406	131,377	3,487,029	1,873,736	14,167	2,649,562	26,904	2,622,658	1,538,317
$1 under $2,500	444	517	26	491	[1]1,091					
$2,500 under $5,000	418	1,900	457	1,443	286	419	1,607	-	1,607	[1]288
$5,000 under $10,000	492	4,488	1,066	3,422	1,059					
$10,000 under $25,000	1,296	25,987	4,924	21,063	11,437	368	5,896	-	5,896	4,878
$25,000 under $50,000	2,146	96,018	17,516	78,502	42,476	589	21,075	-	21,075	17,850
$50,000 under $100,000	4,102	335,995	23,976	312,019	175,440	2,623	209,551	4,823	204,728	126,546
$100,000 or more	12,710	3,153,501	83,412	3,070,089	1,644,129	10,168	2,411,433	22,081	2,389,352	1,389,331
No gross profit	320	507	614	107	[1]1,604	(2)	-	-	-	(2)
	Medical and health services—Continued									
	Other medical services					Legal services				
Gross profit, total	7,441	968,844	104,473	864,371	335,419	23,275	3,606,068	53,091	3,552,977	1,944,124
$1 under $2,500	295	393	26	367	[1]341	546	1,007	388	619	[1]896
$2,500 under $5,000	295	1,496	457	1,039	207	227	820	-	820	177
$5,000 under $10,000	343	3,409	1,066	2,343	676	639	4,647	28	4,619	1,622
$10,000 under $25,000	928	20,091	4,924	15,167	6,559	1,940	33,552	287	33,265	16,218
$25,000 under $50,000	1,557	74,943	17,516	57,427	24,626	3,530	134,899	2,881	132,018	73,874
$50,000 under $100,000	1,479	126,444	19,153	107,291	48,894	6,717	485,714	8,505	477,209	261,187
$100,000 or more	2,542	742,068	61,331	680,737	254,798	9,676	2,945,429	41,002	2,904,427	1,591,942
No gross profit	(2)	(2)	(2)	(2)	(2)	422	-	-	-	[1]1,446
	Services—Continued									
	Other services					Nature of business not allocable				
Gross profit, total	26,015	3,169,289	425,742	2,743,547	889,601	3,527	120,305	57,146	63,159	20,504
$1 under $2,500	3,232	8,456	4,676	3,780	[1]416	958	5,185	4,209	976	[1]24
$2,500 under $5,000	1,868	9,821	3,137	6,684	2,704	613	7,596	5,208	2,388	976
$5,000 under $10,000	2,347	28,347	11,110	17,237	7,087	541	9,607	5,596	4,011	1,399
$10,000 under $25,000	4,784	130,115	51,366	78,749	33,887	711	22,776	11,097	11,679	4,887
$25,000 under $50,000	3,976	205,061	58,890	146,171	67,475	478	33,636	16,684	16,952	3,142
$50,000 under $100,000	4,158	385,321	77,580	307,741	129,063	113	13,462	6,660	6,802	2,837
$100,000 or more	5,651	2,402,168	218,983	2,183,185	649,801	112	28,043	7,692	20,351	7,287
No gross profit	822	10,658	12,575	1,917	6,192	1,588	1,983	2,462	479	[1]1,098

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
UNITED STATES, TOTAL											
All industries	905,941	2,937,776	80,098,893	77,986,525	43,142,728	10,699,818	2,174,552	3,003,294	10,848,396	660,865	12,743,720
Agriculture, forestry, and fisheries	125,056	313,647	5,635,195	5,471,418	3,408,458	530,359	158,171	403,373	632,371	87,970	913,639
Farms	114,708	288,770	4,738,646	4,586,592	2,799,757	424,662	144,852	370,907	528,989	80,985	789,547
Field crop farms	36,769	97,445	1,388,954	1,340,171	657,905	126,454	49,296	133,356	236,041	28,697	298,110
Livestock farms	53,829	127,872	2,381,460	2,319,085	1,608,147	122,067	58,444	165,429	166,574	36,934	306,297
Other farms	24,111	63,453	968,232	927,336	533,705	176,141	37,112	72,122	126,374	15,354	185,140
Other agriculture, forestry, and fisheries	10,348	24,877	896,549	884,826	608,701	105,697	13,319	32,466	103,382	6,986	124,092
Mining	13,253	94,177	1,109,565	1,044,441	472,968	133,277	37,968	88,736	66,018	8,079	208,118
Contract construction	52,319	117,962	7,256,462	7,129,482	5,375,857	1,300,864	116,255	138,421	739,600	43,389	809,634
Special trade contractors	30,813	68,518	2,434,943	2,409,717	1,567,239	588,281	51,784	56,878	382,369	26,338	398,022
Other construction	21,505	49,444	4,821,519	4,719,765	3,808,618	712,583	64,471	81,543	357,231	17,051	411,612
Manufacturing	34,408	84,654	5,677,825	5,620,460	3,947,530	1,171,441	107,296	139,598	559,167	27,239	618,157
Transportation, communication, electric, gas, and sanitary services	15,246	42,951	1,337,352	1,310,853	819,473	256,681	43,455	83,907	141,699	11,549	174,200
Trucking and warehousing	9,258	21,385	809,252	792,937	486,920	152,192	31,429	55,559	87,094	7,464	104,402
Other transportation, communication, electric, gas, and sanitary services	5,988	21,566	528,100	517,916	332,553	104,489	12,026	28,348	54,605	4,085	69,798
Wholesale and retail trade	220,604	501,769	34,856,157	34,436,128	26,049,140	2,667,867	503,956	358,169	2,265,399	177,720	2,424,841
Wholesale trade	31,296	76,839	10,889,308	10,756,824	8,845,592	605,168	108,765	87,599	555,161	25,511	588,464
Retail trade	186,668	418,629	23,597,614	23,314,485	16,935,763	2,030,845	388,854	266,241	1,684,664	150,220	1,808,770
Building materials, hardware, and farm equipment	12,930	30,585	2,175,060	2,138,230	1,618,780	184,980	34,433	26,295	134,976	10,200	149,212
General merchandise stores	10,126	23,956	1,336,902	1,318,085	936,375	112,253	21,911	23,871	90,453	7,739	99,573
Food stores	28,122	63,143	5,072,784	5,040,445	4,046,430	317,855	64,317	45,241	257,699	24,209	271,555
Automotive dealers	36,144	77,814	5,944,719	5,879,769	4,692,648	379,233	73,672	40,808	315,188	29,404	337,627
Apparel and accessory stores	11,672	26,901	1,293,051	1,271,915	827,653	131,157	21,794	10,736	131,756	9,777	138,445
Furniture, home furnishings, and equipment	13,056	30,140	1,562,603	1,527,999	1,008,879	152,920	24,650	17,566	143,932	10,422	153,900
Eating and drinking places	34,877	76,364	2,346,041	2,315,733	1,155,643	433,218	79,767	54,944	251,286	27,834	273,242
Other retail trade	39,741	89,726	3,866,454	3,822,309	2,649,355	319,229	68,310	46,780	359,374	30,636	385,216
Finance, insurance, and real estate	274,328	1,315,398	9,095,684	8,100,072	409,204	1,110,228	899,501	1,288,495	1,114,920	167,424	2,073,080
Finance	56,360	544,235	2,848,816	2,234,511	60,050	734,207	108,036	33,220	702,617	30,979	901,399
Insurance agents, brokers, and service	11,143	28,222	698,635	686,696	133,717	91,026	9,500	8,525	195,364	9,774	201,678
Real estate	206,826	742,941	5,548,233	5,178,865	215,437	284,995	781,965	1,246,750	216,939	126,671	970,003
Services	165,610	451,722	15,005,943	14,751,458	2,600,597	3,510,679	305,517	498,949	5,309,772	134,334	5,497,872
Hotels, rooming houses, camps, & other lodging places	11,306	36,194	784,470	751,500	284,178	158,640	53,254	103,638	28,941	6,729	83,863
Personal services	31,371	68,770	1,199,254	1,182,642	512,005	314,394	35,059	61,983	238,408	26,032	249,566
Laundries and dry cleaning	10,644	24,085	494,304	488,519	218,387	150,509	16,059	35,191	69,761	8,245	76,234
Beauty and barber shops	14,661	30,971	327,013	323,262	138,864	110,901	7,767	7,644	83,945	12,670	86,298
Other personal services	6,066	13,714	377,937	370,861	154,754	52,984	11,233	19,148	84,702	5,117	87,034
Business services	19,647	50,523	932,402	902,064	429,476	199,052	18,763	96,420	149,442	14,082	184,147
Automobile parking, repair, and services	18,285	40,875	849,729	838,998	473,577	131,861	19,558	44,907	131,392	14,357	140,871
Amusement and recreation services	12,553	41,213	704,315	657,061	275,139	140,996	23,608	63,751	52,508	7,654	99,310
Medical and health services	21,971	65,692	3,660,824	3,631,997	130,981	706,142	53,625	48,214	1,878,988	20,636	1,889,923
Offices of physicians and surgeons	14,345	42,719	2,677,808	2,656,344	26,898	454,167	31,570	25,557	1,541,519	13,850	1,545,260
Other medical services	7,626	22,973	983,016	975,653	104,083	251,975	22,055	22,657	337,469	6,786	344,663
Legal services	23,680	76,851	3,646,040	3,612,003	52,678	744,748	44,815	40,304	1,939,932	22,099	1,948,938
Other services	26,797	71,604	3,228,909	3,175,193	442,563	1,114,846	56,835	39,732	890,161	22,785	901,234
27 STATES, TOTAL											
All industries	775,283	2,490,082	69,550,018	67,684,370	37,293,516	9,434,092	1,904,864	2,567,820	9,419,139	565,254	11,061,773
Agriculture, forestry, and fisheries	102,091	257,252	4,459,560	4,328,157	2,724,932	432,375	127,721	303,027	508,193	71,417	728,763
Farms	93,455	236,318	3,705,342	3,582,342	2,212,572	344,496	115,904	279,689	414,918	65,606	621,050
Field crop farms	29,096	78,274	985,452	947,544	477,978	91,012	38,557	92,230	159,622	22,465	210,040
Livestock farms	42,933	101,443	1,845,178	1,797,892	1,254,549	93,058	42,952	124,860	140,525	29,567	241,453
Other farms	21,426	56,601	874,712	836,906	480,045	160,426	34,395	62,599	114,771	13,575	169,557
Other agriculture, forestry, and fisheries	8,636	20,934	754,218	745,815	512,360	87,879	11,817	23,338	93,275	5,811	107,713
Mining	9,468	52,316	982,570	920,771	415,355	115,244	34,051	79,335	60,378	5,638	190,839
Contract construction	44,589	100,485	5,979,986	5,879,916	4,398,234	1,108,858	97,959	116,387	612,076	36,940	670,580
Special trade contractors	26,115	57,934	2,122,495	2,100,726	1,366,045	524,332	45,028	49,607	328,278	22,252	343,006
Other construction	18,474	42,551	3,857,491	3,779,190	3,032,189	584,526	52,931	66,780	283,798	14,688	327,574
Manufacturing	30,382	75,181	5,075,265	5,024,122	3,516,841	1,066,403	96,129	122,955	499,009	23,974	552,903
Transportation, communication, electric, gas, and sanitary services	12,949	32,224	1,204,427	1,179,457	739,767	231,169	38,460	73,361	129,354	9,769	160,164
Trucking and warehousing	7,960	18,422	720,210	704,910	432,889	138,519	27,948	48,193	78,745	6,529	95,263
Other transportation, communication, electric, gas, and sanitary services	4,988	13,802	484,217	474,547	306,878	92,650	10,512	25,168	50,609	3,240	64,901
Wholesale and retail trade	190,498	433,148	30,520,867	30,157,005	22,796,631	2,357,619	441,506	307,548	1,982,359	153,665	2,120,293
Wholesale trade	27,218	67,164	9,718,645	9,607,457	7,902,709	544,904	95,609	74,131	493,664	22,158	521,650
Retail trade	160,970	360,497	20,474,024	20,225,385	14,656,000	1,783,927	340,075	229,607	1,466,172	129,707	1,574,666
Building materials, hardware, and farm equipment	11,425	26,779	1,895,490	1,861,974	1,406,680	161,324	30,469	22,515	119,476	8,992	132,316
General merchandise stores	8,560	20,030	1,140,004	1,122,995	795,363	97,054	18,334	20,657	77,139	6,445	85,197
Food stores	24,465	55,396	4,418,096	4,390,349	3,512,952	282,187	56,521	39,276	227,494	20,993	239,894
Automotive dealers	30,490	65,682	5,083,227	5,027,151	4,004,333	329,269	64,417	34,280	273,311	24,938	292,371
Apparel and accessory stores	10,200	23,461	1,107,311	1,089,306	708,612	113,555	18,614	8,873	113,246	8,459	119,447
Furniture, home furnishings, and equipment	10,718	24,474	1,380,745	1,348,274	892,808	135,978	21,770	15,257	125,786	8,689	133,830
Eating and drinking places	31,086	68,011	2,072,320	2,045,394	1,022,120	382,468	71,007	48,317	222,777	24,993	241,659
Other retail trade	34,025	76,664	3,376,831	3,339,942	2,313,132	282,092	58,943	40,432	306,943	26,198	329,952
Finance, insurance, and real estate	238,254	1,136,355	8,084,241	7,178,271	339,702	998,316	798,985	1,123,102	1,010,497	145,148	1,847,851
Finance	48,773	464,850	2,652,617	2,084,687	54,362	682,593	102,317	31,021	646,384	26,883	828,376
Insurance agents, brokers, and service	9,652	24,105	594,280	583,936	111,061	74,373	8,313	7,390	165,169	8,452	171,137
Real estate	179,829	647,400	4,837,344	4,509,648	174,279	241,350	688,355	1,084,691	198,944	109,813	848,338
Services	142,697	390,077	13,137,852	12,913,466	2,312,154	3,107,764	267,888	439,148	4,601,167	116,127	4,769,620
Hotels, rooming houses, camps, & other lodging places	9,506	31,003	677,908	654,458	244,474	138,211	46,118	89,963	29,310	5,854	75,367
Personal services	26,888	59,300	1,054,273	1,039,199	452,486	282,627	30,846	53,237	208,362	22,366	218,088
Laundries and dry cleaning	9,184	20,970	434,338	428,912	190,978	133,618	14,123	30,354	62,339	7,203	67,889
Beauty and barber shops	12,576	26,668	293,910	290,339	126,098	101,919	7,068	6,770	74,306	10,905	76,305
Other personal services	5,127	11,662	326,025	319,948	135,410	47,090	9,655	16,113	71,717	4,257	73,894
Business services	17,247	45,150	834,336	805,771	387,733	182,123	17,185	86,437	132,528	12,331	164,858
Automobile parking, repair, and services	15,939	35,640	767,345	757,704	431,625	118,980	17,374	40,777	116,864	12,533	124,811
Amusement and recreation services	10,794	36,184	635,934	593,686	243,276	121,617	21,044	60,101	46,506	6,668	91,460
Medical and health services	19,207	56,242	3,213,000	3,188,002	119,480	624,151	46,301	40,040	1,651,688	18,048	1,660,336
Offices of physicians and surgeons	12,690	37,259	2,367,353	2,348,082	23,257	399,762	27,187	21,908	1,366,927	12,255	1,370,375
Other medical services	6,518	18,983	845,647	839,920	96,223	224,389	19,114	18,132	284,761	5,794	289,961
Legal services	20,294	65,160	3,083,394	3,053,664	46,821	629,720	38,103	33,833	1,631,952	18,886	1,640,622
Other services	22,822	61,398	2,871,662	2,820,982	386,259	1,010,335	50,917	34,760	783,957	19,440	794,078

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALABAMA											
All industries	10,779	26,984	1,267,516	1,250,068	829,608	151,915	19,560	31,133	148,053	8,517	161,917
Agriculture, forestry, and fisheries	1,696	3,846	100,484	98,954	70,705	8,202	914	5,084	9,225	1,059	11,629
Farms	1,442	3,324	69,294	67,896	48,456	5,457	683	4,354	5,152	860	7,449
Field crop farms	379	865	18,582	17,678	8,718	1,277	306	2,483	3,921	277	4,598
Livestock farms	712	1,678	37,235	36,844	30,575	2,237	217	961	681	407	2,014
Other farms	352	781	13,477	13,374	9,163	1,943	160	910	550	(1)	(1)
Other agriculture, forestry, and fisheries	254	522	31,190	31,058	22,249	2,745	231	730	4,073	199	4,180
Mining	129	593	31,461	31,326	10,154	2,408	462	2,482	6,936	98	10,068
Contract construction	600	1,364	108,467	107,290	82,142	21,854	1,762	3,725	7,535	517	8,189
Special trade contractors	315	738	30,385	30,309	22,111	10,052	729	976	2,959	239	3,540
Other construction	285	626	78,082	76,981	60,031	11,802	1,033	2,749	4,576	278	4,649
Manufacturing	438	1,094	134,795	133,484	99,474	28,515	2,185	3,309	8,808	382	9,550
Transportation, communication, electric, gas, and sanitary services	241	607	36,723	36,496	28,480	4,554	533	1,625	2,551	205	2,639
Trucking and warehousing	188	425	16,706	16,596	10,516	3,684	480	1,248	2,130	153	2,218
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	3,634	8,152	654,838	645,783	505,679	48,996	10,014	6,609	33,884	3,024	37,407
Wholesale trade	653	1,672	237,434	234,188	199,092	11,676	3,214	1,983	6,912	508	9,231
Retail trade	2,881	6,280	407,125	401,324	299,392	36,390	6,625	4,590	26,536	2,416	27,740
Building materials, hardware, and farm equipment	280	661	52,592	51,389	38,809	4,938	627	889	2,834	223	3,097
General merchandise stores	277	631	27,279	26,772	20,193	1,987	341	320	1,870	227	2,075
Food stores	657	1,407	108,074	107,358	85,298	6,617	944	1,195	6,374	591	6,435
Automotive dealers	336	740	87,650	86,950	71,867	4,631	2,420	401	2,722	255	3,023
Apparel and accessory stores	328	675	26,379	25,827	18,391	1,923	232	298	2,184	273	2,268
Furniture, home furnishings, and equipment	154	323	22,967	22,507	15,387	5,273	364	197	2,593	148	2,614
Eating and drinking places	328	675	28,438	27,578	13,817	6,105	713	674	2,422	303	2,424
Other retail trade	520	1,168	53,746	52,943	35,630	4,916	984	616	5,537	395	5,804
Finance, insurance, and real estate	1,970	6,330	30,187	27,034	4,723	2,196	985	4,198	7,544	1,369	10,603
Finance	326	1,558	2,170	861	17	190	32	28	659	226	1,065
Insurance agents, brokers, and service	211	486	9,775	9,505	2,866	1,358	105	257	2,664	186	2,670
Real estate	1,434	4,286	18,242	16,668	1,840	648	848	3,913	4,221	958	6,868
Services	1,971	4,748	166,992	166,143	27,379	33,324	2,617	4,101	71,095	1,763	71,357
Hotels, rooming houses, camps, & other lodging places	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services	510	1,047	21,635	21,598	7,880	7,020	562	1,515	3,792	435	3,962
Laundries and dry cleaning	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops	250	500	4,472	4,470	2,244	1,361	106	178	984	250	984
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	211	456	11,017	10,565	5,353	3,100	215	512	2,639	185	2,645
Automobile parking, repair, and services	237	477	16,361	16,267	10,862	3,272	300	393	1,533	187	1,590
Amusement and recreation services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical and health services	343	991	61,090	61,029	334	9,601	770	556	33,109	339	33,109
Offices of physicians and surgeons	254	780	48,367	48,313	332	7,183	583	286	29,102	249	29,102
Other medical services	90	211	12,723	12,716	(1)	2,418	187	270	4,007	90	4,007
Legal services	241	684	31,494	31,446	772	4,114	305	330	20,454	216	20,467
Other services	303	816	22,252	22,198	1,189	6,013	422	476	8,487	302	8,493
CALIFORNIA											
All industries	119,350	427,165	11,261,426	10,897,398	5,950,340	1,608,546	376,236	518,085	1,053,587	73,483	1,570,472
Agriculture, forestry, and fisheries	12,203	34,329	1,032,436	1,004,105	640,279	176,807	42,772	56,384	64,435	7,009	136,344
Farms	10,265	29,378	831,313	805,106	511,033	142,852	37,675	50,172	40,881	5,786	107,422
Field crop farms	1,930	5,512	169,925	161,050	92,965	26,742	8,652	11,429	(1)	1,174	25,226
Livestock farms	2,617	6,782	312,178	304,267	223,762	28,732	10,301	16,422	6,179	1,372	22,748
Other farms	5,718	17,084	349,210	339,789	194,306	87,378	18,722	22,321	34,695	3,241	59,448
Other agriculture, forestry, and fisheries	1,938	4,951	201,123	198,999	129,246	33,955	5,097	6,212	23,554	1,223	28,922
Mining	1,132	8,263	83,221	80,647	37,670	9,876	9,580	11,373	[2]32,389	392	19,114
Contract construction	4,866	11,610	1,109,514	1,083,829	866,235	170,172	17,138	13,307	73,083	3,649	91,323
Special trade contractors	2,412	5,170	256,893	253,272	169,822	67,199	7,056	4,590	28,620	1,962	30,302
Other construction	2,454	6,440	852,621	830,557	696,413	102,973	10,082	8,717	44,463	1,687	61,021
Manufacturing	5,462	13,701	807,969	797,571	556,041	170,274	17,397	18,397	62,659	3,723	77,009
Transportation, communication, electric, gas, and sanitary services	1,875	4,514	216,172	212,296	129,725	49,008	8,704	12,135	20,977	1,353	27,621
Trucking and warehousing	828	1,891	88,746	87,710	49,015	19,245	5,139	5,889	11,840	686	12,859
Other transportation, communication, electric, gas, and sanitary services	1,047	2,623	127,426	124,586	80,710	29,763	3,565	6,246	9,137	667	14,762
Wholesale and retail trade	25,951	60,995	4,471,910	4,402,473	3,167,527	421,323	72,385	46,395	275,296	19,150	305,133
Wholesale trade	3,337	8,322	1,320,437	1,300,714	1,047,036	86,972	12,325	9,190	68,363	2,341	72,688
Retail trade	22,337	51,984	3,111,245	3,062,217	2,092,222	329,986	59,356	36,661	204,784	16,634	229,813
Building materials, hardware, and farm equipment	1,055	2,506	171,818	169,131	119,114	18,067	3,267	2,308	7,965	755	10,274
General merchandise stores	776	1,807	96,573	94,846	64,979	9,779	1,788	2,006	4,488	538	6,565
Food stores	2,826	6,968	685,751	678,801	529,398	50,631	10,332	6,196	29,777	2,295	32,341
Automotive dealers	4,069	9,101	742,889	733,857	555,845	60,033	8,777	5,478	39,232	3,151	43,969
Apparel and accessory stores	1,507	3,738	153,637	147,807	91,359	18,093	2,783	1,224	14,461	1,092	15,540
Furniture, home furnishings, and equipment	1,690	3,786	234,117	226,406	147,810	23,508	3,645	2,245	20,467	1,367	21,698
Eating and drinking places	5,208	12,361	456,543	448,427	197,040	103,815	18,104	10,300	37,739	3,753	45,121
Other retail trade	5,205	11,717	569,917	562,942	386,677	46,060	10,660	6,904	50,655	3,684	54,305
Finance, insurance, and real estate	45,545	233,696	1,360,724	1,180,023	84,271	98,197	150,320	262,784	[2]15,582	21,487	263,441
Finance	8,830	83,229	234,755	169,585	14,666	54,852	9,373	5,771	21,212	[2]4,256	73,551
Insurance agents, brokers, and service	932	2,184	61,542	60,733	4,666	10,788	831	884	16,528	857	19,902
Real estate	35,782	148,283	1,064,427	949,705	64,939	32,557	140,116	256,129	[2]53,322	16,373	169,988
Services	21,862	58,526	2,165,192	2,122,404	461,678	510,641	57,321	96,451	604,015	16,466	648,563
Hotels, rooming houses, camps, & other lodging places	1,798	5,484	151,235	146,543	48,267	30,341	13,507	18,839	8,930	928	18,446
Personal services	3,467	8,078	149,316	143,605	66,310	45,991	4,878	10,750	21,166	2,597	24,083
Laundries and dry cleaning	1,390	3,346	74,866	73,188	33,955	23,607	2,688	8,358	5,531	966	7,942
Beauty and barber shops	1,401	3,264	40,595	39,398	19,890	16,586	1,092	1,018	7,984	1,153	8,254
Other personal services	676	1,468	33,855	31,019	12,465	5,798	1,098	1,374	7,651	478	7,887
Business services	3,771	9,101	163,234	156,311	71,058	37,128	4,683	12,230	25,063	2,392	34,553
Automobile parking, repair, and services	3,023	7,257	193,347	191,441	104,526	36,539	4,801	10,808	24,449	2,374	27,666
Amusement and recreation services	1,808	5,376	220,762	207,430	78,206	41,276	6,632	26,165	11,023	1,091	23,108
Medical and health services	2,271	7,600	568,532	565,180	19,999	143,021	11,217	8,408	238,853	2,146	241,707
Offices of physicians and surgeons	1,541	5,098	428,562	426,000	1,783	98,524	6,667	4,131	208,268	1,490	210,281
Other medical services	730	2,502	139,970	139,180	18,216	44,497	4,550	4,277	30,585	656	31,426
Legal services	2,351	7,162	418,114	414,860	5,397	96,067	6,086	5,553	205,611	2,227	207,754
Other services	3,372	8,468	300,652	297,034	67,915	80,278	5,517	3,698	68,920	2,711	71,246

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
COLORADO											
All industries	12,031	41,626	879,017	855,018	471,087	105,843	20,955	35,797	119,342	8,394	149,644
Agriculture, forestry, and fisheries	2,185	5,639	112,393	109,917	73,563	9,444	3,575	8,996	4,840	1,454	13,353
Farms	2,078	5,387	92,998	90,710	56,274	9,124	3,448	8,745	4,430	1,400	12,876
Field crop farms	783	2,087	21,174	20,255	9,034	1,707	1,091	2,257	3,745	530	4,283
Livestock farms	1,011	2,503	57,756	56,901	40,579	5,108	1,909	5,075	[2]1,534	641	5,544
Other farms	284	797	14,068	13,554	6,661	2,309	448	1,413	2,219	229	3,049
Other agriculture, forestry, and fisheries	107	252	19,395	19,207	17,289	320	127	251	410	(1)	(1)
Mining	445	2,445	33,610	32,560	16,577	6,463	1,034	2,489	[2]4,613	233	4,781
Contract construction	651	1,410	87,758	86,649	63,508	12,995	1,201	2,789	7,592	447	8,285
Special trade contractors	423	948	30,533	30,381	19,444	7,443	589	1,146	2,908	246	3,537
Other construction	228	462	57,225	56,268	44,064	5,552	612	1,643	4,684	201	4,748
Manufacturing	218	534	18,443	17,794	12,287	4,245	396	372	2,013	164	2,201
Transportation, communication, electric, gas, and sanitary services	208	1,381	17,864	17,692	11,628	2,573	667	739	1,478	175	1,714
Trucking and warehousing	125	1,212	13,028	12,858	8,025	2,542	644	569	1,051	124	1,088
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	2,731	5,854	355,992	351,076	256,325	33,145	5,361	4,432	22,012	2,113	23,587
Wholesale trade	379	793	87,991	87,355	69,531	4,318	1,250	1,101	4,712	322	5,067
Retail trade	2,275	4,882	258,625	255,024	180,650	27,778	3,963	3,152	16,435	1,714	17,655
Building materials, hardware, and farm equipment	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
General merchandise stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Food stores	204	463	41,960	41,373	33,203	2,911	459	391	2,009	143	2,085
Automotive dealers	629	1,263	76,454	75,074	59,479	4,986	995	636	5,122	526	5,209
Apparel and accessory stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Furniture, home furnishings, and equipment	125	290	13,492	13,300	8,945	1,621	217	139	708	(1)	(1)
Eating and drinking places	439	896	37,752	37,157	17,685	10,054	1,078	1,142	2,584	287	2,947
Other retail trade	497	1,094	53,837	53,431	35,822	5,815	850	476	3,829	440	4,023
Finance, insurance, and real estate	3,505	17,634	87,607	75,830	7,514	7,794	6,357	12,749	17,394	2,205	24,979
Finance	776	9,216	19,114	12,828	-	3,504	691	365	7,233	443	9,641
Insurance agents, brokers, and service	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	2,654	8,192	66,770	61,279	7,514	4,175	5,660	12,373	8,729	1,686	13,906
Services	2,038	6,629	162,973	161,127	28,578	28,217	2,327	3,182	68,049	1,553	70,167
Hotels, rooming houses, camps, & other lodging places	243	648	10,165	10,082	4,790	1,788	589	1,068	[2]83	(1)	(1)
Personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Laundries and dry cleaning	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	334	2,125	11,488	11,201	8,354	1,564	101	460	512	208	1,224
Automobile parking, repair, and services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical and health services	409	1,104	65,258	64,800	2,213	8,500	453	367	38,526	358	38,646
Offices of physicians and surgeons	369	908	56,440	56,024	956	7,031	341	319	35,167	343	35,176
Other medical services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services	276	1,001	34,733	34,619	-	6,136	343	390	21,083	276	21,083
Other services	321	771	21,299	20,645	1,513	5,662	312	324	5,323	246	5,908
FLORIDA											
All industries	24,485	78,160	1,639,357	1,604,826	874,719	210,863	40,519	67,785	236,839	16,522	282,861
Agriculture, forestry, and fisheries	3,739	11,189	130,992	126,731	83,170	23,029	4,159	10,881	[2]337	1,686	18,080
Farms	3,204	9,813	99,598	95,978	63,406	16,982	3,566	8,412	[2]1,733	1,472	14,351
Field crop farms	271	615	17,570	17,424	10,428	5,034	593	1,489	1,905	222	1,909
Livestock farms	797	2,631	21,373	20,482	16,133	1,853	524	1,704	[2]4,296	300	798
Other farms	2,136	6,567	60,655	58,072	36,845	10,095	2,449	5,219	658	950	11,644
Other agriculture, forestry, and fisheries	535	1,376	31,394	30,753	19,764	6,047	593	2,469	1,396	213	3,729
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	1,168	2,624	119,232	117,124	91,025	18,508	1,809	2,643	10,561	798	11,797
Special trade contractors	699	1,554	40,381	39,886	27,716	10,298	750	913	3,951	429	4,610
Other construction	469	1,070	78,851	77,238	63,309	8,210	1,059	1,730	6,610	369	7,187
Manufacturing	464	958	56,121	55,943	39,391	6,146	894	4,574	3,479	333	3,805
Transportation, communication, electric, gas, and sanitary services	339	708	30,520	30,463	22,278	7,081	488	1,628	2,302	239	3,404
Trucking and warehousing	209	422	12,125	12,086	7,641	1,635	363	860	1,184	160	1,316
Other transportation, communication, electric, gas, and sanitary services	130	286	18,395	18,377	14,637	5,446	125	768	1,118	(1)	(1)
Wholesale and retail trade	6,007	13,071	741,665	734,777	558,607	58,365	8,347	7,570	47,635	4,547	52,086
Wholesale trade	666	1,532	223,602	221,228	186,436	13,295	1,801	1,556	11,075	554	11,382
Retail trade	5,333	11,521	514,477	509,987	369,588	44,786	6,509	5,979	36,295	3,985	40,439
Building materials, hardware, and farm equipment	287	628	25,548	25,313	18,296	2,948	493	472	841	177	1,601
General merchandise stores	179	422	17,056	16,898	11,341	1,739	445	273	1,373	125	1,599
Food stores	721	1,540	103,629	103,215	84,561	5,965	769	999	4,575	585	4,992
Automotive dealers	1,169	2,384	144,116	142,408	113,825	8,857	1,049	893	8,158	894	8,817
Apparel and accessory stores	419	922	42,606	41,961	25,618	6,441	712	336	4,502	345	4,620
Furniture, home furnishings, and equipment	428	940	40,198	39,786	27,638	3,770	409	612	3,205	330	3,466
Eating and drinking places	688	1,462	46,775	46,418	22,981	8,077	1,194	1,211	4,765	536	5,151
Other retail trade	1,442	3,223	94,549	93,988	65,328	6,989	1,438	1,183	8,876	994	10,193
Finance, insurance, and real estate	7,469	34,949	131,954	119,637	12,101	7,143	16,142	24,731	10,689	4,642	25,851
Finance	1,466	15,321	9,396	6,146	2,111	577	1,297	[2]143	663	778	3,103
Insurance agents, brokers, and service	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	5,806	18,818	114,506	105,441	6,956	6,020	14,790	24,510	8,457	3,716	21,162
Services	5,043	12,856	415,319	409,921	65,022	88,162	7,618	14,973	158,265	4,095	163,448
Hotels, rooming houses, camps, & other lodging places	586	1,882	56,305	53,780	19,573	12,089	2,456	3,529	6,074	337	7,232
Personal services	886	1,849	26,679	26,456	9,952	6,863	639	1,292	5,692	739	5,852
Laundries and dry cleaning	186	397	7,075	6,965	3,544	2,592	250	528	1,107	(1)	(1)
Beauty and barber shops	565	1,176	11,103	10,999	3,509	3,248	200	344	3,150	492	3,199
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	407	892	17,093	16,738	6,664	3,524	297	2,268	2,423	304	3,005
Automobile parking, repair, and services	550	1,201	15,607	15,451	8,355	2,170	333	1,320	1,922	378	2,574
Amusement and recreation services	316	780	11,288	11,095	6,247	2,711	196	1,940	[2]939	192	1,290
Medical and health services	743	1,904	102,400	102,126	630	16,399	1,021	1,260	60,758	718	60,955
Offices of physicians and surgeons	637	1,608	87,101	86,892	529	12,285	826	1,086	53,739	637	53,739
Other medical services	106	296	15,299	15,234	101	4,114	195	174	7,019	82	7,216
Legal services	884	2,720	125,384	125,097	4,869	24,225	1,643	2,359	63,754	781	63,941
Other services	670	1,628	60,563	59,178	8,732	20,181	1,033	1,005	18,581	645	18,599

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
GEORGIA											
All industries	14,967	37,791	1,425,944	1,399,319	855,358	185,785	24,581	52,239	194,119	11,042	216,828
Agriculture, forestry, and fisheries	1,690	4,424	114,091	112,612	86,973	9,506	1,333	5,633	3,028	971	8,311
Farms	1,545	4,101	89,309	88,091	65,854	8,447	1,167	5,042	2,128	875	7,296
Field crop farms	470	1,250	21,777	21,605	12,413	2,234	479	1,898	1,191	296	1,844
Livestock farms	657	1,870	52,434	51,934	44,729	3,788	482	1,720	[2]592	402	3,481
Other farms	419	981	15,098	14,552	8,712	2,425	206	1,424	1,529	177	1,971
Other agriculture, forestry, and fisheries	145	323	24,782	24,521	21,119	1,059	166	591	900	96	1,015
Mining	79	211	13,417	13,364	8,441	2,348	178	861	1,037	79	1,037
Contract construction	1,306	2,751	135,507	132,825	91,863	26,527	1,941	5,147	19,274	1,172	19,575
Special trade contractors	762	1,603	60,871	60,335	41,605	15,991	1,171	2,027	9,795	683	9,967
Other construction	543	1,148	74,636	72,490	50,258	10,536	770	3,120	9,479	489	9,608
Manufacturing	441	1,169	136,153	135,332	106,432	21,180	1,664	3,121	12,125	387	12,307
Transportation, communication, electric, gas, and sanitary services	263	594	15,606	15,255	10,504	2,298	347	1,271	1,849	210	2,143
Trucking and warehousing	189	430	12,731	12,380	8,541	2,077	272	1,104	1,450	160	1,580
Other transportation, communication, electric, gas, and sanitary services	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Wholesale and retail trade	4,361	9,635	651,573	640,726	491,875	52,819	8,090	6,902	38,503	3,388	41,963
Wholesale trade	697	1,599	176,849	174,881	137,126	12,668	2,193	2,127	10,059	600	10,435
Retail trade	3,639	7,985	473,338	464,478	353,599	40,032	5,879	4,758	28,553	2,788	31,528
Building materials, hardware, and farm equipment	254	611	49,788	49,028	38,563	3,443	467	549	2,913	204	3,181
General merchandise stores	326	697	41,777	41,390	29,670	4,071	600	600	2,557	204	2,668
Food stores	608	1,392	99,181	98,755	82,300	8,698	967	1,125	3,315	477	4,454
Automotive dealers	879	1,961	124,331	122,982	99,857	7,980	1,390	722	5,741	679	6,052
Apparel and accessory stores	173	371	15,012	14,834	10,105	1,654	165	116	1,064	101	1,454
Furniture, home furnishings, and equipment	334	713	48,370	44,656	28,282	4,721	740	428	4,741	285	4,917
Eating and drinking places	305	616	17,296	15,934	9,338	3,664	434	334	1,303	232	1,455
Other retail trade	759	1,624	77,583	76,899	55,484	5,801	1,116	884	6,919	606	7,347
Finance, insurance, and real estate	3,506	10,679	83,400	78,233	2,689	10,459	6,377	16,643	13,101	2,151	22,150
Finance	592	2,076	21,507	18,599	1,650	5,870	931	429	6,102	350	7,039
Insurance agents, brokers, and service	[1]	[1]	[1]	[1]	-	[1]	[1]	[1]	[1]	[1]	[1]
Real estate	2,837	8,411	57,085	54,833	1,039	3,205	5,373	16,139	4,675	1,723	12,787
Services	3,123	7,813	271,709	266,762	54,238	56,537	4,556	12,568	107,097	2,582	108,933
Hotels, rooming houses, camps, & other lodging places	139	320	12,607	12,470	4,828	2,860	872	1,481	1,570	135	1,853
Personal services	709	1,508	23,247	22,624	10,513	5,281	482	1,632	4,353	564	4,580
Laundries and dry cleaning	269	562	10,369	10,095	4,730	2,553	169	916	1,590	196	1,720
Beauty and barber shops	266	576	5,685	5,683	2,388	1,667	110	131	1,938	266	1,938
Other personal services	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Business services	237	676	24,571	23,879	10,859	4,281	291	6,319	4,080	184	4,211
Automobile parking, repair, and services	465	948	22,810	22,250	13,875	5,870	469	745	2,185	320	2,690
Amusement and recreation services	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Medical and health services	486	1,345	84,277	84,210	1,059	14,019	912	947	49,590	486	49,590
Offices of physicians and surgeons	395	1,110	69,519	69,456	30	10,420	650	677	43,744	395	43,744
Other medical services	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Legal services	306	1,198	56,148	56,089	2,641	10,015	560	483	33,502	281	33,582
Other services	678	1,604	40,498	37,793	8,259	12,672	735	688	10,722	509	11,332
ILLINOIS											
All industries	57,136	181,038	5,452,053	5,343,809	2,924,318	771,266	179,622	198,945	755,197	43,184	849,680
Agriculture, forestry, and fisheries	7,026	17,758	225,944	218,801	126,097	7,781	7,988	16,978	42,136	5,482	46,449
Farms	6,494	16,526	196,533	190,839	109,228	5,965	7,484	15,724	36,751	5,092	40,626
Field crop farms	4,341	11,699	86,887	83,876	34,159	1,657	5,008	9,305	24,194	3,569	25,989
Livestock farms	1,391	2,962	82,037	80,968	63,191	1,979	1,611	4,729	5,966	881	7,956
Other farms	763	1,865	27,609	25,995	11,878	2,329	865	1,690	6,591	642	6,681
Other agriculture, forestry, and fisheries	532	1,232	29,411	27,962	16,869	1,816	504	1,254	5,385	390	5,823
Mining	194	492	23,044	17,573	10,173	5,718	440	1,300	6,792	[1]	[1]
Contract construction	3,192	7,268	476,379	469,904	329,826	96,437	7,511	9,666	56,464	2,695	58,626
Special trade contractors	2,050	4,554	247,256	244,867	161,123	63,505	4,580	6,125	36,805	1,773	37,784
Other construction	1,142	2,714	229,123	225,037	168,703	32,932	2,931	3,541	19,659	922	20,842
Manufacturing	2,182	5,668	374,611	370,425	248,766	91,127	6,695	8,067	44,012	1,796	51,906
Transportation, communication, electric, gas, and sanitary services	902	2,231	130,530	128,518	93,242	23,041	3,309	6,141	8,187	742	12,028
Trucking and warehousing	505	1,091	68,696	67,237	47,797	11,234	2,146	4,032	5,715	442	6,326
Other transportation, communication, electric, gas, and sanitary services	398	1,140	61,834	61,281	45,445	11,807	1,163	2,109	2,472	300	5,702
Wholesale and retail trade	12,990	30,407	2,488,615	2,459,794	1,860,421	187,576	60,850	23,500	164,457	10,919	170,855
Wholesale trade	2,058	5,031	839,933	830,780	687,102	46,615	9,071	5,712	42,979	1,798	44,078
Retail trade	10,707	24,885	1,622,185	1,602,581	1,154,171	139,184	51,100	17,533	119,844	8,920	125,119
Building materials, hardware, and farm equipment	1,004	2,524	193,865	191,241	142,390	16,732	5,577	1,864	13,575	896	13,885
General merchandise stores	367	886	50,857	50,228	34,086	5,857	1,651	922	3,649	239	3,948
Food stores	1,520	3,399	290,123	287,545	226,827	18,363	9,003	2,344	16,119	1,340	16,564
Automotive dealers	2,271	4,861	437,894	431,868	331,805	33,232	12,211	3,851	23,426	1,945	24,306
Apparel and accessory stores	728	1,897	107,314	106,087	68,414	10,120	3,746	661	11,959	651	12,033
Furniture, home furnishings, and equipment	678	1,609	94,750	92,783	59,375	7,526	3,051	1,002	10,486	595	10,793
Eating and drinking places	2,121	5,204	164,420	162,987	90,804	23,231	8,041	3,082	18,253	1,783	19,203
Other retail trade	2,018	4,505	282,962	279,842	200,470	24,123	7,820	3,807	22,377	1,471	24,387
Finance, insurance, and real estate	20,548	88,140	622,293	581,225	45,109	54,232	68,670	99,115	72,584	13,384	128,295
Finance	3,181	27,617	116,669	96,535	9,597	20,156	1,718	1,547	29,807	1,731	36,837
Insurance agents, brokers, and service	865	1,932	61,334	61,079	24,548	6,005	523	531	14,445	768	14,688
Real estate	16,502	58,591	444,290	423,611	10,964	28,071	66,429	97,037	28,332	10,886	76,770
Services	9,838	28,427	1,107,384	1,094,318	209,743	305,103	24,115	34,045	359,652	7,886	373,485
Hotels, rooming houses, camps, & other lodging places	678	3,202	79,041	77,500	28,836	18,659	5,864	12,442	[2]1,051	492	5,300
Personal services	2,110	5,485	110,665	109,835	49,639	25,728	4,483	5,106	20,221	1,649	21,620
Laundries and dry cleaning	772	2,361	43,614	43,171	19,231	12,650	1,876	2,931	6,064	532	6,951
Beauty and barber shops	862	1,820	17,484	17,416	7,405	5,681	398	390	5,717	790	5,731
Other personal services	476	1,304	49,567	49,248	23,003	7,397	2,209	1,785	8,440	327	8,938
Business services	1,274	2,988	99,276	98,494	55,038	30,302	2,072	2,629	19,211	990	20,430
Automobile parking, repair, and services	941	2,108	41,098	39,599	20,073	6,274	1,463	3,488	6,602	721	6,875
Amusement and recreation services	669	1,657	24,489	22,216	10,899	4,652	1,086	2,449	412	289	3,134
Medical and health services	1,246	3,738	176,896	175,674	6,780	29,516	1,552	1,956	98,019	1,175	98,118
Offices of physicians and surgeons	751	1,959	122,914	122,025	2,208	20,491	1,064	1,035	72,857	703	72,880
Other medical services	496	1,779	53,982	53,649	4,572	9,025	488	921	25,162	472	25,238
Legal services	1,519	5,159	275,581	274,060	2,720	58,592	2,417	2,949	147,746	1,460	148,249
Other services	1,401	4,090	300,338	296,940	35,758	131,380	5,178	3,026	68,492	1,110	69,759

Footnotes at end of table.

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
INDIANA											
All industries	17,813	47,064	1,459,658	1,439,245	883,323	165,493	25,380	43,300	198,767	13,614	216,675
Agriculture, forestry, and fisheries	2,469	6,626	88,392	86,210	55,117	4,613	2,698	7,472	12,356	1,849	14,294
Farms	2,410	6,504	66,496	64,383	36,171	3,534	2,577	7,338	10,733	1,790	12,671
Field crop farms	1,313	3,785	30,155	28,761	15,355	1,406	1,429	3,623	6,230	1,075	6,779
Livestock farms	806	1,930	26,504	25,980	15,240	606	897	3,149	2,849	581	3,954
Other farms	290	789	9,837	9,642	5,576	1,522	251	566	1,654	(1)	(1)
Other agriculture, forestry, and fisheries	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining	138	382	11,180	10,786	6,466	1,724	207	1,039	839	(1)	(1)
Contract construction	1,384	3,112	132,601	129,766	89,499	25,289	1,995	3,125	19,726	1,156	20,382
Special trade contractors	881	1,842	63,536	63,201	39,507	15,004	1,075	1,545	11,780	732	12,163
Other construction	503	1,270	69,065	66,565	49,992	10,285	920	1,580	7,946	424	8,219
Manufacturing	989	2,394	113,392	111,856	71,328	27,884	2,277	2,254	12,946	772	13,371
Transportation, communication, electric, gas, and sanitary services	278	597	23,296	22,947	11,639	1,901	455	2,390	2,708	225	3,003
Trucking and warehousing	195	427	15,634	15,438	7,324	1,432	434	2,156	2,379	168	2,519
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	5,084	11,467	806,100	799,754	607,540	61,803	8,692	8,174	48,407	4,142	53,713
Wholesale trade	610	1,371	249,595	247,312	208,053	12,817	1,856	1,838	12,682	567	13,356
Retail trade	4,441	9,999	548,348	544,323	393,018	48,383	6,742	6,244	35,454	3,568	40,079
Building materials, hardware, and farm equipment	289	735	56,698	55,917	43,595	4,734	611	610	2,371	202	2,789
General merchandise stores	235	488	24,953	24,725	15,831	2,058	277	559	1,501	204	1,880
Food stores	627	1,751	121,748	121,271	90,495	11,588	1,354	1,473	5,813	492	6,186
Automotive dealers	817	1,718	135,431	134,357	110,186	7,426	1,167	838	6,364	607	7,286
Apparel and accessory stores	201	441	18,363	18,185	12,287	1,461	154	115	1,974	149	2,134
Furniture, home furnishings, and equipment	479	999	48,024	47,682	30,767	5,255	643	517	3,387	371	3,826
Eating and drinking places	986	2,010	63,539	63,172	35,813	9,860	1,584	1,159	7,382	903	7,589
Other retail trade	808	1,857	79,592	79,014	54,044	6,001	952	973	6,662	639	8,389
Finance, insurance, and real estate	4,250	14,623	71,833	66,067	6,595	2,397	6,115	11,890	12,932	2,723	20,374
Finance	872	4,993	2,701	2,016	782	104	57	117	2922	477	733
Insurance agents, brokers, and service	244	559	8,942	8,614	722	897	122	97	3,702	218	3,717
Real estate	3,134	9,071	60,190	55,437	5,091	1,396	5,936	11,676	10,152	2,028	15,924
Services	3,078	7,481	210,539	209,536	34,001	39,582	2,906	6,896	88,363	2,574	90,097
Hotels, rooming houses, camps, & other lodging places	138	356	6,266	6,234	2,109	1,115	255	701	1,184	(1)	(1)
Personal services	792	1,696	24,005	23,859	9,014	6,752	558	1,447	5,158	710	5,189
Laundries and dry cleaning	345	769	10,396	10,304	2,079	1,956	212	974	2,067	319	2,068
Beauty and barber shops	364	754	8,979	8,974	4,752	3,818	206	295	1,833	312	1,849
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	196	471	9,874	9,593	3,714	1,280	131	1,897	1,387	(1)	(1)
Automobile parking, repair, and services	486	1,082	20,639	20,427	11,110	2,342	327	621	3,903	356	4,094
Amusement and recreation services	235	652	5,505	5,467	1,546	978	163	895	362	(1)	(1)
Medical and health services	447	1,106	70,564	70,437	4,755	11,897	723	584	37,020	447	37,020
Offices of physicians and surgeons	324	755	51,772	51,653	152	8,440	432	454	30,008	324	30,008
Other medical services	123	351	18,792	18,784	4,603	3,457	291	130	7,012	123	7,012
Legal services	558	1,569	55,321	55,205	20	8,727	471	533	32,188	480	32,636
Other services	225	549	18,365	18,314	1,733	6,491	278	218	7,161	173	7,186
IOWA											
All industries	21,187	56,051	1,734,206	1,707,360	1,158,358	131,574	31,785	43,242	241,805	17,856	254,923
Agriculture, forestry, and fisheries	9,050	22,574	412,545	406,052	271,952	7,873	8,694	17,737	73,777	7,734	80,560
Farms	8,816	22,101	369,013	362,972	241,032	6,285	8,458	17,402	64,093	7,528	70,829
Field crop farms	2,833	8,480	62,702	61,046	29,722	1,311	3,132	5,348	15,709	2,365	17,734
Livestock farms	5,070	11,432	269,829	268,650	191,669	2,928	4,324	9,368	40,655	4,397	45,180
Other farms	913	2,189	36,482	33,276	19,641	2,046	1,002	2,686	7,729	765	7,915
Other agriculture, forestry, and fisheries	234	473	43,532	43,080	30,920	1,588	236	335	9,684	206	9,731
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	925	2,086	112,265	110,635	77,708	20,167	1,942	3,156	14,076	818	15,109
Special trade contractors	521	1,194	47,146	45,938	28,597	11,206	1,077	1,587	7,679	416	8,290
Other construction	403	892	65,119	64,697	49,111	8,961	865	1,569	6,397	402	6,819
Manufacturing	279	804	98,640	97,854	70,017	14,914	1,275	1,901	8,980	223	9,100
Transportation, communication, electric, gas, and sanitary services	579	1,217	47,568	46,943	35,472	6,203	1,338	1,757	3,990	404	4,420
Trucking and warehousing	404	817	40,534	40,387	30,552	5,452	1,261	1,393	3,724	302	4,112
Other transportation, communication, electric, gas, and sanitary services	175	400	7,034	6,556	4,920	751	77	364	266	(1)	(1)
Wholesale and retail trade	3,844	9,016	830,575	823,253	662,996	49,670	10,267	7,384	44,990	3,184	47,812
Wholesale trade	482	1,629	296,678	293,722	255,924	12,074	2,925	2,060	11,721	439	12,231
Retail trade	3,313	7,289	530,048	525,682	404,546	37,182	7,266	5,294	32,747	2,696	35,059
Building materials, hardware, and farm equipment	473	1,040	107,715	106,603	88,216	5,681	1,038	748	5,294	392	5,896
General merchandise stores	284	604	30,650	30,213	22,859	1,345	325	245	2,845	235	3,056
Food stores	287	678	74,413	74,077	59,494	4,721	707	808	2,375	218	2,582
Automotive dealers	690	1,422	150,563	149,560	122,159	8,677	2,198	1,135	7,614	571	7,989
Apparel and accessory stores	157	425	23,517	23,373	15,692	2,226	253	205	2,691	131	2,782
Furniture, home furnishings, and equipment	152	310	31,162	30,705	21,456	3,243	538	299	2,949	152	2,949
Eating and drinking places	376	775	15,212	15,202	8,080	2,789	648	487	1,282	278	1,381
Other retail trade	894	2,035	96,816	95,949	66,590	8,500	1,559	1,367	7,697	719	8,424
Finance, insurance, and real estate	3,954	13,956	48,532	39,607	5,233	1,720	4,947	6,496	16,687	3,215	17,922
Finance	548	4,362	5,560	2,507	53	50	237	165	3,636	425	3,726
Insurance agents, brokers, and service	224	470	9,387	9,279	4,717	542	30	34	2,314	199	2,328
Real estate	3,183	9,124	33,585	27,821	463	1,128	4,680	6,297	10,737	2,591	11,868
Services	2,328	5,811	176,743	175,769	31,919	30,031	3,222	4,511	77,491	2,124	78,139
Hotels, rooming houses, camps, & other lodging places	179	360	6,197	6,128	2,240	1,092	409	992	414	(1)	(1)
Personal services	404	829	11,272	11,155	3,331	767	263	591	3,881	379	3,959
Laundries and dry cleaning	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	206	450	12,991	12,769	6,512	2,153	290	651	1,556	205	1,557
Automobile parking, repair, and services	506	1,106	16,960	16,813	10,244	528	326	881	3,609	407	3,822
Amusement and recreation services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical and health services	361	998	62,681	62,532	4,075	12,606	844	480	34,766	336	34,766
Offices of physicians and surgeons	235	690	45,292	45,174	765	6,780	433	199	29,145	235	29,145
Other medical services	126	308	17,389	17,358	3,310	5,826	411	281	5,621	101	5,621
Legal services	334	1,093	38,197	38,128	-	5,653	400	373	25,926	334	25,926
Other services	215	606	23,990	23,795	3,463	6,635	322	359	6,574	166	6,746

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
KANSAS											
All industries	12,244	33,360	934,964	910,577	596,381	83,705	18,424	29,373	118,483	9,536	130,748
Agriculture, forestry, and fisheries	3,389	8,101	162,268	159,678	105,435	4,675	4,539	9,612	18,510	2,664	23,593
Farms	3,257	7,832	152,061	149,621	96,636	4,342	4,487	9,416	18,213	2,582	23,237
Field crop farms	997	2,472	35,489	34,534	18,553	1,221	1,345	3,036	6,919	799	7,369
Livestock farms	2,008	4,835	112,593	111,213	76,172	2,912	3,028	6,046	10,803	1,654	14,968
Other farms	253	525	3,979	3,874	1,911	209	114	334	491	(1)	(1)
Other agriculture, forestry, and fisheries	133	269	10,207	10,057	8,799	333	52	196	297	82	356
Mining	301	802	34,965	32,689	21,090	2,334	442	2,563	1,211	189	3,323
Contract construction	675	1,492	71,861	70,579	51,057	12,236	1,291	2,435	9,092	595	9,426
Special trade contractors	313	661	16,594	16,529	9,966	3,877	464	718	3,263	264	3,290
Other construction	361	831	55,267	54,050	41,091	8,359	827	1,717	5,829	332	6,136
Manufacturing	279	607	33,924	33,528	23,716	6,943	769	966	3,509	251	3,559
Transportation, communication, electric, gas, and sanitary services	134	304	33,013	32,303	27,023	2,552	824	870	778	125	837
Trucking and warehousing	108	253	25,968	25,271	21,411	2,162	786	799	673	100	732
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	2,633	6,249	435,843	430,188	344,893	27,409	4,606	3,381	23,646	2,074	25,152
Wholesale trade	351	831	123,449	121,691	109,965	2,969	1,238	770	3,437	266	3,764
Retail trade	2,239	5,277	295,542	291,700	220,063	23,949	3,146	2,474	19,693	1,767	20,866
Building materials, hardware, and farm equipment	282	606	44,566	44,003	34,953	2,825	618	296	2,628	221	2,661
General merchandise stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Food stores	232	488	66,405	65,797	52,988	4,691	599	647	2,765	204	2,838
Automotive dealers	567	1,304	86,223	84,994	66,187	5,825	638	583	6,797	463	6,992
Apparel and accessory stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Furniture, home furnishings, and equipment	291	678	16,134	15,905	10,278	1,105	209	189	2,085	241	2,095
Eating and drinking places	340	829	14,478	14,416	7,294	3,338	309	214	1,247	265	1,294
Other retail trade	291	677	43,252	42,343	30,992	3,586	388	348	3,494	236	3,643
Finance, insurance, and real estate	2,849	10,153	34,155	27,428	1,040	1,475	3,886	5,625	8,472	1,957	10,883
Finance	535	3,415	3,141	1,896	-	195	87	70	971	287	1,127
Insurance agents, brokers, and service	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	2,140	6,294	26,650	21,228	1,011	533	3,746	5,493	5,529	1,496	7,784
Services	1,882	5,425	127,206	122,466	21,366	26,064	2,057	3,920	52,337	1,604	53,047
Hotels, rooming houses, camps, & other lodging places	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services	377	797	18,023	17,896	7,184	4,193	499	908	4,173	352	4,178
Laundries and dry cleaning	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	249	669	7,788	7,422	1,999	956	61	1,190	3,176	224	3,315
Automobile parking, repair, and services	234	488	7,868	7,851	4,223	1,463	96	337	726	(1)	(1)
Amusement and recreation services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical and health services	198	858	30,573	27,768	484	4,831	269	194	19,355	198	19,355
Offices of physicians and surgeons	122	336	26,074	23,822	465	3,907	207	157	17,397	122	17,397
Other medical services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services	263	872	26,155	26,061	469	4,206	379	378	13,635	238	13,687
Other services	333	941	32,622	31,349	5,108	9,803	561	604	11,234	308	11,389
KENTUCKY											
All industries	15,473	42,481	1,174,361	1,155,007	752,647	122,254	22,134	33,613	149,404	12,335	158,562
Agriculture, forestry, and fisheries	3,073	7,665	70,857	67,946	43,655	4,063	1,377	5,590	9,829	2,368	12,017
Farms	2,964	7,416	64,022	61,133	37,640	3,444	1,339	5,287	9,950	2,330	11,458
Field crop farms	1,513	3,961	21,770	20,414	10,251	1,657	806	2,507	4,521	1,263	5,221
Livestock farms	1,211	2,903	39,605	38,347	26,343	1,418	462	2,614	4,327	875	5,112
Other farms	240	552	2,647	2,372	1,046	369	71	166	1,102	(1)	(1)
Other agriculture, forestry, and fisheries	110	249	6,835	6,813	6,015	619	38	303	121	(1)	(1)
Mining	655	3,856	49,545	48,538	27,457	10,360	991	3,299	4,407	509	5,234
Contract construction	1,024	2,278	103,889	102,474	75,373	16,716	1,573	3,336	10,164	850	10,447
Special trade contractors	547	1,137	33,611	33,526	21,734	7,327	670	1,116	5,252	518	5,289
Other construction	477	1,141	70,278	68,948	53,639	9,389	903	2,220	4,912	332	5,158
Manufacturing	346	824	44,379	44,283	33,128	9,570	1,104	1,491	2,108	200	2,824
Transportation, communication, electric, gas, and sanitary services	326	750	15,604	15,546	6,990	2,698	646	1,222	3,414	245	3,486
Trucking and warehousing	182	390	12,290	12,249	6,461	2,617	575	1,101	2,275	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	4,627	10,264	692,720	685,764	524,799	47,090	11,485	6,372	48,791	3,947	50,493
Wholesale trade	549	1,333	172,437	170,760	141,713	7,782	1,536	1,419	8,370	462	8,852
Retail trade	4,043	8,861	515,707	510,429	379,416	38,959	9,848	4,854	40,325	3,450	41,545
Building materials, hardware, and farm equipment	363	822	64,388	63,521	48,810	5,076	1,356	554	3,585	284	3,720
General merchandise stores	313	738	39,695	39,500	29,661	2,317	941	342	2,852	254	2,922
Food stores	581	1,217	108,304	108,028	88,858	5,532	1,999	765	5,915	579	5,925
Automotive dealers	923	1,899	127,215	126,495	103,986	6,559	1,147	644	5,735	641	6,221
Apparel and accessory stores	439	975	34,842	34,085	23,024	2,577	655	172	3,632	391	3,970
Furniture, home furnishings, and equipment	73	176	13,842	13,535	9,398	899	351	226	1,383	73	1,383
Eating and drinking places	638	1,359	46,145	44,969	21,837	9,417	1,618	1,135	6,351	590	6,422
Other retail trade	714	1,675	81,276	80,296	53,842	6,582	1,781	1,016	10,872	637	10,982
Finance, insurance, and real estate	3,123	11,233	36,317	32,248	2,556	1,754	1,726	3,943	12,047	2,345	14,277
Finance	464	4,137	5,161	2,133	-	280	576	69	1,985	363	2,195
Insurance agents, brokers, and service	336	720	11,070	10,987	1,932	1,085	94	243	4,208	312	4,245
Real estate	2,323	6,376	20,086	19,128	624	389	1,056	3,631	5,854	1,670	7,837
Services	2,273	5,558	159,080	156,263	37,062	29,896	3,187	8,326	58,608	1,869	59,814
Hotels, rooming houses, camps, & other lodging places	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services	467	1,021	24,959	24,840	12,058	6,510	450	1,052	5,044	389	5,280
Laundries and dry cleaning	188	439	11,841	11,828	5,927	3,953	301	539	2,857	(1)	(1)
Beauty and barber shops	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(1)	(1)
Business services	272	594	18,443	18,228	5,665	1,303	338	4,918	4,024	224	4,468
Automobile parking, repair, and services	371	888	15,661	15,422	10,350	2,635	409	632	2,408	323	2,611
Amusement and recreation services	240	528	5,236	5,121	3,398	1,322	166	243	731	(1)	(1)
Medical and health services	220	616	40,259	38,610	2,011	6,225	752	382	21,596	192	21,606
Offices of physicians and surgeons	180	524	36,284	34,756	740	5,143	686	291	20,903	180	20,903
Other medical services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services	271	863	26,846	26,558	34	4,084	397	307	15,312	247	15,373
Other services	351	884	23,573	23,384	2,383	7,203	445	429	8,310	293	8,352

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOUISIANA											
All industries	11,486	36,228	1,299,666	1,252,420	715,160	162,380	20,642	48,209	199,230	8,885	218,890
Agriculture, forestry, and fisheries	1,949	6,086	118,158	104,590	57,089	14,730	1,917	10,082	20,590	1,363	24,071
Farms	1,739	5,413	102,059	88,533	46,964	13,183	1,713	9,799	18,731	1,229	22,043
Field crop farms	897	3,243	70,022	65,463	28,860	9,388	1,074	7,524	15,163	721	15,742
Livestock farms	659	1,666	19,152	14,589	10,973	1,488	356	1,071	2,701	407	4,638
Other farms	183	504	12,885	8,481	7,131	2,307	283	1,204	867	(1)	(1)
Other agriculture, forestry, and fisheries	210	673	16,099	16,057	10,125	1,547	204	283	1,859	(1)	(1)
Mining	201	1,123	52,448	46,652	17,060	3,170	2,792	4,132	6,139	109	9,883
Contract construction	643	1,344	116,049	114,175	96,587	17,034	1,196	2,260	8,149	502	10,123
Special trade contractors	404	836	29,802	29,175	18,349	6,366	638	899	5,856	349	5,892
Other construction	238	508	86,247	85,000	78,238	10,668	558	1,361	2,293	152	4,231
Manufacturing	366	1,077	77,372	74,823	50,946	16,052	1,446	1,997	10,378	339	10,566
Transportation, communication, electric, gas, and sanitary services	245	574	22,234	21,438	12,294	4,077	405	1,677	4,418	193	4,757
Trucking and warehousing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services	165	384	13,568	13,270	6,252	2,721	214	1,094	3,341	(1)	(1)
Wholesale and retail trade	2,560	5,804	572,700	564,912	448,299	40,136	5,807	6,902	28,081	2,121	30,880
Wholesale trade	321	831	154,666	152,985	129,353	7,090	1,618	1,141	5,975	282	7,129
Retail trade	2,187	4,867	413,309	407,229	315,601	32,598	4,155	5,722	21,950	1,812	23,534
Building materials, hardware, and farm equipment	247	540	35,650	34,842	25,919	2,834	288	489	2,360	191	3,217
General merchandise stores	173	417	21,633	20,805	13,354	1,597	520	2,251	2,050	173	2,050
Food stores	347	783	172,219	170,636	147,022	10,866	1,276	1,080	4,280	332	4,398
Automotive dealers	494	1,105	77,637	76,486	62,143	4,677	561	440	4,195	444	4,355
Apparel and accessory stores	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Furniture, home furnishings, and equipment	58	154	15,035	14,847	10,312	1,511	158	113	1,130	55	1,229
Eating and drinking places	349	733	31,563	30,701	16,293	5,631	665	769	3,320	249	3,392
Other retail trade	441	936	47,998	47,598	32,803	4,153	568	497	3,908	341	4,095
Finance, insurance, and real estate	3,286	14,100	78,449	67,586	256	6,512	3,107	14,576	19,296	2,400	22,570
Finance	732	3,940	19,579	11,885	-	2,691	380	457	5,558	531	5,746
Insurance agents, brokers, and service	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	2,451	9,936	52,214	49,104	256	2,826	2,660	13,898	11,694	1,766	14,780
Services	2,156	5,909	256,032	252,111	30,598	59,947	3,875	6,105	101,822	1,803	105,683
Hotels, rooming houses, camps, & other lodging places	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services	411	930	23,155	22,987	9,463	8,520	609	825	3,605	260	4,035
Laundries and dry cleaning	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops	251	576	5,686	5,682	2,497	2,259	126	126	501	(1)	(1)
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Automobile parking, repair, and services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amusement and recreation services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical and health services	570	1,568	101,225	100,515	1,560	21,066	1,304	1,330	51,780	520	52,152
Offices of physicians and surgeons	367	1,105	78,447	77,747	625	16,236	926	912	40,077	342	40,430
Other medical services	203	463	22,778	22,768	935	4,830	378	418	11,703	(1)	(1)
Legal services	319	1,195	58,667	56,783	533	10,110	512	565	34,639	319	34,639
Other services	330	970	35,608	35,505	3,444	10,694	480	549	10,061	305	10,123
MARYLAND											
All industries	13,097	44,381	980,713	950,255	472,235	128,950	30,245	61,582	129,841	9,209	173,848
Agriculture, forestry, and fisheries	904	2,142	31,695	30,156	18,913	4,375	571	2,304	5,562	725	5,978
Farms	743	1,819	24,832	23,307	14,733	2,800	275	1,954	4,484	615	4,837
Field crop farms	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Livestock farms	435	1,125	12,485	11,309	7,974	1,143	188	892	1,868	333	2,181
Other farms	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other agriculture, forestry, and fisheries	161	323	6,863	6,849	4,180	1,575	296	350	1,078	(1)	(1)
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	1,014	2,589	89,526	89,044	63,628	19,750	1,268	1,676	14,471	883	14,985
Special trade contractors	613	1,763	38,634	38,534	24,356	12,715	685	968	7,689	535	8,066
Other construction	401	826	50,892	50,510	39,272	7,035	583	708	6,782	348	6,919
Manufacturing	356	760	43,997	43,740	29,350	10,622	1,049	1,046	5,638	273	5,824
Transportation, communication, electric, gas, and sanitary services	210	511	13,937	13,049	7,037	3,005	470	760	2,931	(1)	(1)
Trucking and warehousing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	2,633	6,144	413,991	404,316	297,918	33,193	4,394	3,785	36,163	2,077	39,764
Wholesale trade	306	727	116,529	113,590	86,653	9,159	1,119	500	12,718	249	12,902
Retail trade	2,326	5,414	296,861	290,180	211,116	23,806	3,261	3,279	23,367	1,827	26,784
Building materials, hardware, and farm equipment	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
General merchandise stores	163	361	32,564	29,269	20,747	2,241	438	711	3,435	163	3,435
Food stores	422	916	54,890	54,606	44,280	2,555	387	388	4,571	371	4,603
Automotive dealers	395	808	60,469	59,908	47,314	3,985	466	392	3,441	282	3,601
Apparel and accessory stores	166	336	19,675	19,300	12,934	1,705	193	125	2,324	140	2,334
Furniture, home furnishings, and equipment	79	182	18,911	17,995	11,561	2,133	178	106	1,977	79	1,977
Eating and drinking places	290	614	26,043	25,624	14,248	5,223	575	670	1,243	213	2,537
Other retail trade	748	2,069	71,640	70,938	50,053	5,080	899	819	5,867	543	7,781
Finance, insurance, and real estate	5,225	24,892	160,754	147,227	6,459	7,503	18,515	38,963	[2]7,176	2,794	28,633
Finance	1,139	10,994	16,119	8,573	(1)	760	731	1,728	5,153	574	10,394
Insurance agents, brokers, and service	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	3,982	13,654	139,764	133,901	6,370	6,091	17,743	37,174	[2]14,184	2,116	16,384
Services	2,623	6,590	219,360	215,342	44,792	49,252	3,783	12,730	71,600	2,270	73,907
Hotels, rooming houses, camps, & other lodging places	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services	450	978	19,903	19,820	9,728	6,679	541	937	3,016	394	3,433
Laundries and dry cleaning	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	235	521	10,898	10,893	3,803	1,591	222	2,343	1,408	(1)	(1)
Automobile parking, repair, and services	333	691	35,116	35,030	16,616	3,731	483	5,767	5,248	306	5,315
Amusement and recreation services	210	446	4,740	3,890	1,965	873	235	422	[2]106	(1)	(1)
Medical and health services	405	1,302	41,246	40,420	2,024	8,139	471	748	21,314	380	21,486
Offices of physicians and surgeons	211	699	26,379	26,371	9	4,158	228	359	15,856	185	16,028
Other medical services	194	603	14,867	14,049	2,015	3,981	243	389	5,458	194	5,458
Legal services	462	1,168	46,566	46,121	199	8,303	468	475	24,102	437	24,323
Other services	493	1,365	53,836	52,981	7,960	18,261	857	788	16,947	467	17,009

Footnotes - end of table.

PARTNERSHIPS IN 27 STATES

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MICHIGAN											
All industries	33,654	97,181	3,111,410	3,059,603	1,733,549	419,146	103,269	105,295	439,288	26,267	500,127
Agriculture, forestry, and fisheries	2,719	6,609	108,178	105,937	62,351	7,688	2,398	9,523	19,358	2,161	21,755
Farms	2,249	5,433	91,778	89,623	52,969	6,184	2,067	8,962	15,748	1,885	17,841
Field crop farms	510	1,334	13,410	12,945	6,525	630	730	1,711	2,361	365	2,789
Livestock farms	952	2,302	48,710	48,272	28,680	2,080	599	4,701	9,027	855	9,396
Other farms	787	1,797	29,658	28,406	17,764	3,474	738	2,550	4,360	666	5,656
Other agriculture, forestry, and fisheries	470	1,176	16,400	16,314	9,382	1,504	331	561	3,610	276	3,914
Mining	196	561	8,478	8,446	4,237	1,554	232	637	1,391	(1)	(1)
Contract construction	2,616	5,816	340,287	338,198	235,086	69,366	5,835	5,838	41,214	2,334	43,704
Special trade contractors	1,657	3,689	149,228	148,832	88,683	38,940	3,466	2,896	28,249	1,521	29,171
Other construction	959	2,127	191,059	189,366	146,403	30,426	2,369	2,942	12,965	813	14,533
Manufacturing	2,053	4,740	290,399	287,464	184,156	62,219	6,560	7,131	39,154	1,661	40,157
Transportation, communication, electric, gas, and sanitary services	465	1,000	45,981	45,589	24,314	9,988	1,559	3,976	6,693	366	6,966
Trucking and warehousing	246	557	26,428	26,222	12,359	5,486	1,125	3,146	3,951	172	4,052
Other transportation, communication, electric, gas, and sanitary services	218	443	19,553	19,367	11,955	4,502	434	830	2,742	193	2,914
Wholesale and retail trade	8,926	20,022	1,516,696	1,499,557	1,096,124	127,579	46,125	16,434	109,191	7,355	117,094
Wholesale trade	1,102	2,728	405,011	402,090	321,468	24,187	8,887	3,425	20,866	827	23,110
Retail trade	7,703	17,046	1,085,734	1,071,771	755,032	100,808	36,262	12,782	86,966	6,432	92,475
Building materials, hardware, and farm equipment	563	1,214	109,823	106,308	77,287	12,174	3,299	1,872	8,994	470	10,155
General merchandise stores	408	839	39,018	38,354	27,004	2,994	1,356	514	3,354	306	3,435
Food stores	1,069	2,348	240,982	238,439	191,022	12,717	7,150	2,196	12,038	906	12,508
Automotive dealers	1,445	3,252	255,421	252,824	190,510	18,319	7,937	2,136	18,229	1,200	18,933
Apparel and accessory stores	374	937	49,325	48,786	31,919	4,655	1,262	319	4,887	349	5,056
Furniture, home furnishings, and equipment	604	1,354	95,296	94,018	59,728	11,138	2,400	1,251	10,395	550	10,758
Eating and drinking places	1,614	3,438	125,943	124,692	58,706	26,686	6,772	3,008	15,220	1,317	16,443
Other retail trade	1,626	3,664	169,926	168,350	118,856	12,125	6,086	1,486	13,849	1,333	15,187
Finance, insurance, and real estate	9,929	40,791	243,685	224,853	20,958	18,225	26,046	44,744	20,726	6,605	58,832
Finance	2,466	16,043	40,820	30,638	144	7,640	1,626	868	10,842	1,447	13,638
Insurance agents, brokers, and service	431	958	25,587	24,975	8,571	2,234	282	412	6,348	383	6,406
Real estate	7,031	23,790	177,278	169,240	12,243	8,351	24,138	43,464	3,536	4,775	38,788
Services	6,622	17,388	551,854	543,751	102,312	122,240	14,399	16,927	200,734	5,582	209,320
Hotels, rooming houses, camps, & other lodging places	615	1,991	32,615	31,620	13,216	7,629	3,174	4,901	21,874	341	2,843
Personal services	1,196	2,665	61,431	60,830	25,824	17,190	2,042	3,363	12,389	1,050	12,690
Laundries and dry cleaning	620	1,374	33,792	33,537	13,602	9,969	1,130	2,268	6,506	522	6,730
Beauty and barber shops	467	1,034	16,903	16,765	7,471	5,634	426	299	4,242	443	4,252
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	628	1,301	24,637	24,371	15,540	9,421	615	533	3,712	454	3,984
Automobile parking, repair, and services	604	1,330	36,642	35,320	19,755	6,242	1,160	940	6,778	556	6,825
Amusement and recreation services	391	1,572	25,563	24,500	9,512	3,485	1,236	1,886	4,139	288	4,908
Medical and health services	1,050	2,626	155,147	154,541	3,125	29,316	2,529	2,297	77,549	1,050	77,549
Offices of physicians and surgeons	740	1,852	110,787	110,431	836	18,422	1,458	1,224	62,258	740	62,258
Other medical services	310	774	44,360	44,110	2,289	10,894	1,071	1,073	15,291	310	15,291
Legal services	1,098	3,473	128,423	126,239	1,159	24,765	1,856	1,461	69,520	1,000	71,599
Other services	1,039	2,430	87,396	86,330	14,181	24,192	1,787	1,546	28,521	844	28,922
MINNESOTA											
All industries	18,506	54,432	1,365,848	1,334,853	756,517	145,572	33,960	49,055	224,605	14,703	240,374
Agriculture, forestry, and fisheries	5,713	13,491	140,915	136,576	71,507	4,868	6,683	13,133	25,731	4,592	28,244
Farms	5,518	13,097	133,498	129,166	68,645	4,399	6,624	12,950	22,246	4,396	24,759
Field crop farms	1,852	4,837	33,562	32,148	13,265	550	2,047	3,584	8,697	1,462	9,213
Livestock farms	2,716	6,071	75,199	73,596	41,052	2,387	3,407	7,239	10,909	2,203	12,555
Other farms	950	2,189	24,737	23,422	14,328	1,462	1,170	2,127	2,640	731	2,991
Other agriculture, forestry, and fisheries	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)
Contract construction	957	2,074	137,373	132,345	95,466	21,983	2,733	4,561	15,403	826	17,062
Special trade contractors	435	902	31,011	30,968	18,409	7,189	685	1,136	4,154	380	4,981
Other construction	522	1,172	106,362	101,377	77,057	14,794	2,048	3,425	11,249	446	12,081
Manufacturing	510	1,396	66,207	65,513	43,651	13,549	1,258	1,363	9,243	396	9,726
Transportation, communication, electric, gas, and sanitary services	206	490	19,471	18,518	8,800	4,149	853	1,543	4,258	180	4,274
Trucking and warehousing	155	363	14,318	13,394	6,574	3,021	648	910	3,037	155	3,037
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	3,832	9,855	651,848	640,329	491,065	45,564	8,087	6,893	43,191	3,267	45,688
Wholesale trade	425	1,573	157,802	156,228	125,243	8,577	1,755	1,271	11,239	366	11,369
Retail trade	3,352	8,002	490,850	480,933	363,412	36,849	6,265	5,589	31,598	2,871	33,956
Building materials, hardware, and farm equipment	569	1,255	102,427	99,096	79,066	6,355	1,329	1,107	7,504	471	7,673
General merchandise stores	173	399	86,893	85,766	68,778	5,083	552	723	2,642	149	2,764
Food stores	382	820	68,084	67,831	54,815	3,620	482	665	2,969	382	2,969
Automotive dealers	438	907	88,420	87,762	72,109	4,604	910	624	4,420	425	4,495
Apparel and accessory stores	219	482	20,027	19,691	13,818	1,627	259	107	2,279	195	2,539
Furniture, home furnishings, and equipment	295	720	27,982	26,887	17,750	2,563	354	482	2,739	198	2,978
Eating and drinking places	628	1,329	40,660	40,287	20,070	7,499	944	1,040	5,184	602	5,218
Other retail trade	649	2,090	56,357	53,613	37,006	5,498	1,435	841	3,861	449	5,320
Finance, insurance, and real estate	4,169	18,210	82,715	75,464	7,333	5,178	9,894	15,457	9,097	2,822	14,360
Finance	782	6,909	12,692	9,575	572	3,686	246	88	3,066	416	3,157
Insurance agents, brokers, and service	273	849	9,757	9,678	5,004	465	26	65	2,357	273	2,357
Real estate	3,114	10,452	60,266	56,211	1,757	1,027	9,622	15,304	3,674	2,134	8,846
Services	3,014	8,487	261,796	260,693	35,641	50,092	4,235	5,968	117,380	2,589	120,565
Hotels, rooming houses, camps, & other lodging places	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services	518	1,091	28,302	28,200	12,294	7,720	1,023	983	6,307	470	6,396
Laundries and dry cleaning	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	444	1,043	11,008	10,983	5,801	2,047	184	194	2,338	298	2,879
Automobile parking, repair, and services	203	488	12,655	12,602	5,809	1,334	163	1,020	2,912	173	2,928
Amusement and recreation services	184	449	4,361	4,303	2,474	1,507	204	304	558	(1)	(1)
Medical and health services	551	1,976	82,681	82,498	681	13,867	1,232	1,869	46,399	454	48,696
Offices of physicians and surgeons	334	921	58,409	58,278	64	8,600	660	612	36,764	334	36,764
Other medical services	217	1,055	24,272	24,220	617	5,267	572	1,257	9,635	120	11,932
Legal services	587	1,803	93,594	93,142	1,600	17,297	816	823	50,182	587	50,182
Other services	356	1,222	25,335	25,234	5,461	5,582	357	260	8,253	355	8,261

Footnotes at end of table.

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
MISSOURI	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries	21,706	59,295	1,806,754	1,765,527	1,060,265	216,153	28,621	52,597	280,664	16,707	306,090
Agriculture, forestry, and fisheries	5,168	12,192	191,258	185,382	120,984	8,200	3,813	12,222	28,950	3,814	35,686
Farms	4,886	11,574	159,370	153,537	96,488	7,143	3,670	11,756	25,320	3,631	31,594
Field crop farms	1,627	3,935	54,309	52,661	23,554	3,509	1,887	5,005	13,542	1,381	14,111
Livestock farms	2,551	5,973	81,490	78,923	55,821	2,423	1,378	5,559	10,054	1,764	13,977
Other farms	708	1,666	23,571	21,953	17,113	1,211	405	1,192	1,724	487	3,506
Other agriculture, forestry, and fisheries	283	618	31,888	31,845	24,496	1,057	143	466	3,630	183	4,092
Mining	160	689	23,793	23,688	11,022	3,521	390	801	3,143	(1)	(1)
Contract construction	1,453	3,063	168,277	165,699	125,343	29,668	2,194	2,893	16,386	1,173	18,343
Special trade contractors	716	1,475	49,473	48,982	31,808	10,691	848	1,256	8,202	641	8,509
Other construction	738	1,588	118,804	116,717	93,535	18,977	1,346	1,637	8,184	532	9,834
Manufacturing	744	1,580	81,015	80,316	55,359	17,603	1,244	1,526	10,700	690	10,981
Transportation, communication, electric, gas, and sanitary services	377	839	31,816	31,637	22,834	3,606	642	1,487	2,839	298	3,009
Trucking and warehousing	301	639	24,576	24,413	18,729	1,803	510	1,104	2,163	247	2,232
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	5,126	11,401	826,118	819,112	639,224	57,511	7,686	7,149	51,920	4,091	54,946
Wholesale trade	710	1,605	255,147	253,276	212,680	13,587	1,189	1,418	11,811	528	12,537
Retail trade	4,410	9,764	568,091	563,004	424,441	43,638	6,464	5,706	40,049	3,557	42,349
Building materials, hardware, and farm equipment	455	1,278	82,343	80,536	62,028	8,176	862	674	5,066	378	5,807
General merchandise stores	243	537	42,666	42,569	31,561	3,262	461	430	3,203	218	3,242
Food stores	533	1,159	127,231	126,675	100,651	9,199	979	1,067	5,625	445	6,046
Automotive dealers	1,085	2,303	155,793	154,517	123,630	8,315	1,614	884	10,437	1,003	10,634
Apparel and accessory stores	366	787	27,011	26,822	18,305	1,612	316	162	3,877	292	4,171
Furniture, home furnishings, and equipment	200	411	27,465	27,186	19,629	2,339	457	257	2,785	146	2,880
Eating and drinking places	734	1,525	41,418	41,016	20,692	6,769	1,069	1,148	4,763	576	5,059
Other retail trade	795	1,764	64,164	63,683	47,945	3,966	706	1,084	4,293	499	4,510
Finance, insurance, and real estate	4,946	19,471	148,360	133,906	2,756	28,637	8,248	20,565	26,765	3,353	38,429
Finance	780	5,808	59,108	50,837	535	23,670	1,148	610	12,943	459	13,691
Insurance agents, brokers, and service	363	925	19,638	19,257	1,710	2,315	156	284	9,382	313	9,559
Real estate	3,804	12,738	69,614	63,812	511	2,652	6,944	19,671	4,440	2,581	15,179
Services	3,534	9,666	329,671	319,344	79,117	67,332	4,396	5,855	139,053	3,079	140,480
Hotels, rooming houses, camps, & other lodging places	258	603	10,756	10,695	5,182	2,199	293	1,196	180	160	768
Personal services	621	1,314	24,978	24,602	10,186	6,713	583	1,274	4,315	572	4,453
Laundries and dry cleaning	226	476	9,429	9,348	4,485	3,594	197	518	1,288	(1)	(1)
Beauty and barber shops	271	539	4,823	4,822	1,965	1,538	110	89	1,426	246	1,456
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	403	879	15,199	15,096	8,400	4,778	412	352	3,675	328	3,714
Automobile parking, repair, and services	387	848	18,897	18,789	13,386	2,191	235	237	2,326	337	2,746
Amusement and recreation services	276	1,140	6,342	6,134	2,614	1,157	205	795	671	(1)	(1)
Medical and health services	568	1,726	106,216	100,868	285	14,416	872	853	71,529	519	71,561
Offices of physicians and surgeons	462	1,429	87,399	82,126	109	10,821	696	483	61,536	437	61,548
Other medical services	106	297	18,817	18,742	176	3,595	176	370	9,993	82	10,013
Legal services	531	1,769	65,904	65,670	4,634	9,910	495	450	36,733	501	36,733
Other services	490	1,387	81,379	77,490	34,430	25,968	1,301	698	19,624	441	19,652
NEW JERSEY											
All industries	31,132	92,508	2,209,422	2,178,024	1,187,243	288,793	69,354	81,730	335,293	23,054	375,681
Agriculture, forestry, and fisheries	1,110	2,610	60,897	57,435	36,849	11,179	1,792	3,284	9,155	732	11,947
Farms	960	2,303	47,629	44,773	28,186	6,523	1,375	2,403	7,915	637	10,015
Field crop farms	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Livestock farms	383	933	24,455	21,804	15,734	1,302	426	728	4,645	234	4,943
Other farms	453	1,120	20,019	19,937	10,985	4,729	626	1,365	2,663	303	4,463
Other agriculture, forestry, and fisheries	150	307	13,268	12,662	8,663	4,656	417	881	1,240	(1)	(1)
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	2,289	4,896	140,214	137,384	94,181	19,132	2,222	2,704	22,775	1,948	23,388
Special trade contractors	1,582	3,272	57,105	56,789	32,749	8,769	1,070	1,343	13,285	1,354	13,490
Other construction	707	1,624	83,109	80,595	61,432	10,363	1,152	1,361	9,490	594	9,898
Manufacturing	1,596	3,718	255,571	251,014	179,725	66,821	4,445	4,140	31,597	1,339	33,117
Transportation, communication, electric, gas, and sanitary services	524	1,073	39,036	38,804	22,936	11,396	1,125	2,155	6,182	424	6,450
Trucking and warehousing	380	769	23,596	23,465	12,289	7,805	744	1,453	3,920	305	4,162
Other transportation, communication, electric, gas, and sanitary services	144	304	15,440	15,339	10,647	3,591	381	702	2,262	118	2,288
Wholesale and retail trade	8,111	17,776	1,009,173	1,002,760	744,366	74,589	10,631	11,020	83,763	6,878	87,686
Wholesale trade	1,176	2,605	304,431	302,763	235,501	23,562	2,737	3,003	23,135	1,019	23,521
Retail trade	6,812	14,913	684,180	680,205	495,740	48,038	7,642	7,669	58,154	5,736	61,691
Building materials, hardware, and farm equipment	228	516	36,411	35,996	28,949	2,016	434	391	1,925	203	1,972
General merchandise stores	223	559	29,410	29,045	18,004	3,025	396	219	1,495	173	2,183
Food stores	1,249	2,756	142,317	141,632	109,749	7,992	1,339	1,607	11,891	1,096	12,407
Automotive dealers	1,287	2,701	175,860	175,182	137,672	9,114	1,462	1,213	13,195	1,116	13,870
Apparel and accessory stores	456	952	50,826	50,556	33,256	4,356	569	622	6,030	406	6,310
Furniture, home furnishings, and equipment	298	652	36,367	35,634	24,454	3,581	385	375	2,670	199	2,814
Eating and drinking places	1,331	2,804	65,498	65,153	36,262	8,340	1,449	1,418	6,915	1,058	7,257
Other retail trade	1,740	3,973	147,491	147,007	107,394	9,614	1,608	1,824	14,033	1,487	14,878
Finance, insurance, and real estate	11,215	45,494	262,690	251,135	30,347	14,452	40,388	46,378	23,656	6,802	49,858
Finance	2,344	15,684	16,288	8,872	-	1,150	2,654	1,905	544	1,247	7,518
Insurance agents, brokers, and service	448	1,012	47,013	46,605	26,933	3,422	288	295	8,601	383	8,633
Real estate	8,423	28,798	199,389	195,658	3,414	9,880	37,446	44,178	14,511	5,171	33,707
Services	6,088	16,441	437,243	434,895	75,490	90,705	8,612	11,920	158,012	4,806	162,988
Hotels, rooming houses, camps, & other lodging places	415	1,053	19,156	19,125	6,274	4,070	1,909	3,306	230	260	1,535
Personal services	1,157	2,390	37,413	36,939	17,498	8,231	843	1,306	9,436	1,033	9,480
Laundries and dry cleaning	363	761	12,318	12,032	6,016	2,934	304	601	2,000	264	2,038
Beauty and barber shops	679	1,394	11,834	11,829	4,651	3,229	231	294	3,660	655	3,666
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	849	3,718	28,907	28,779	14,840	5,311	414	1,875	5,971	502	8,127
Automobile parking, repair, and services	478	1,038	25,000	24,559	13,080	3,790	1,149	989	4,584	354	4,813
Amusement and recreation services	383	1,239	11,852	11,775	4,190	1,313	174	755	1,455	(1)	(1)
Medical and health services	842	1,957	105,563	105,496	4,288	16,844	1,270	1,356	57,016	767	57,176
Offices of physicians and surgeons	477	1,195	76,732	76,692	2,298	11,532	761	883	44,413	452	44,487
Other medical services	365	762	28,831	28,804	1,990	5,312	509	473	12,603	315	12,689
Legal services	950	2,644	120,652	120,344	1,313	23,572	1,437	1,381	54,115	826	54,193
Other services	1,015	2,402	88,700	87,878	14,007	27,574	1,416	952	25,465	885	25,574

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NEW YORK											
All industries	88,061	324,399	9,840,450	9,373,906	3,551,647	1,771,166	414,944	356,401	1,723,693	66,651	1,941,789
Agriculture, forestry, and fisheries	4,545	10,557	145,310	140,841	75,845	13,565	4,984	15,307	21,555	3,700	31,546
Farms	4,079	9,597	127,956	123,500	67,907	10,587	4,749	14,917	17,222	3,258	27,158
Field crop farms	247	504	6,562	6,490	3,906	466	309	343	577	(1)	(1)
Livestock farms	2,748	6,257	83,038	80,071	43,253	4,773	2,612	11,339	11,092	2,317	17,208
Other farms	1,084	2,836	38,356	36,939	20,748	5,348	1,828	3,235	5,553	771	8,829
Other agriculture, forestry, and fisheries	466	960	17,354	17,341	7,938	2,978	235	390	4,333	442	4,388
Mining	476	1,728	58,808	55,324	18,053	2,270	525	1,887	16,262	274	21,523
Contract construction	4,224	9,189	410,730	406,089	302,356	87,617	9,111	5,834	50,116	3,604	57,785
Special trade contractors	2,729	5,764	175,163	173,791	111,845	42,779	4,020	2,685	33,675	2,406	35,301
Other construction	1,495	3,425	235,567	232,298	190,511	44,838	5,091	3,149	16,441	1,197	22,484
Manufacturing	4,034	9,621	692,332	687,889	492,630	148,598	12,646	7,042	70,738	3,321	73,904
Transportation, communication, electric, gas, and sanitary services	1,131	3,904	72,170	70,556	35,146	17,748	2,891	5,095	11,585	854	12,793
Trucking and warehousing	651	1,370	32,786	32,701	13,714	10,091	1,507	2,021	6,195	530	6,749
Other transportation, communication, electric, gas, and sanitary services	480	2,534	39,384	37,855	21,432	7,657	1,384	3,074	5,390	324	6,044
Wholesale and retail trade	21,491	47,208	3,006,220	2,984,140	2,286,877	186,319	37,583	25,635	222,749	18,374	231,929
Wholesale trade	3,763	9,034	1,326,181	1,316,274	1,110,098	58,773	11,245	6,509	62,787	3,325	65,419
Retail trade	17,421	37,511	1,634,305	1,622,255	1,142,504	124,310	25,923	18,815	156,809	14,815	163,025
Building materials, hardware, and farm equipment	659	1,502	78,451	77,275	54,551	6,533	1,158	886	8,567	630	8,576
General merchandise stores	1,045	2,256	92,444	92,079	61,951	6,678	1,432	1,858	9,561	765	10,078
Food stores	3,689	7,962	407,778	406,332	321,835	19,618	3,463	3,227	31,215	3,404	31,910
Automotive dealers	1,867	3,861	241,280	238,893	189,669	14,678	3,329	1,600	14,303	1,542	14,977
Apparel and accessory stores	1,272	2,773	130,928	129,646	82,116	14,549	2,134	1,206	14,856	1,151	15,467
Furniture, home furnishings, and equipment	746	1,713	89,149	88,651	62,375	6,529	817	924	6,997	549	7,826
Eating and drinking places	4,116	8,773	224,142	221,802	112,724	31,211	8,399	5,266	30,718	3,506	32,019
Other retail trade	4,027	8,671	370,133	367,577	257,283	24,514	5,191	3,848	40,592	3,269	42,172
Finance, insurance, and real estate	33,725	183,840	3,089,833	2,706,229	14,283	599,071	302,552	241,615	554,393	21,292	709,217
Finance	8,521	69,611	1,795,830	1,456,054	7,739	518,581	70,988	11,300	454,416	4,881	521,203
Insurance agents, brokers, and service	872	2,472	107,717	104,002	3,024	7,732	3,533	547	15,964	726	16,167
Real estate	24,332	111,757	1,186,286	1,146,173	3,520	72,758	228,031	229,768	84,013	15,686	171,847
Services	18,119	57,237	2,356,947	2,314,769	321,754	715,286	44,534	53,930	775,119	15,062	801,835
Hotels, rooming houses, camps, & other lodging places	920	3,076	76,596	73,168	27,895	15,662	4,400	6,523	7,736	578	9,970
Personal services	3,309	6,994	101,912	100,994	45,522	27,388	3,121	3,483	23,769	2,802	24,594
Laundries and dry cleaning	1,270	2,730	48,528	47,960	23,454	13,744	1,434	2,079	8,578	1,053	8,989
Beauty and barber shops	1,404	2,961	33,334	33,001	12,908	10,940	992	664	9,919	1,259	10,106
Other personal services	635	1,303	20,050	20,033	9,160	2,704	695	740	5,272	490	5,499
Business services	2,280	5,924	116,916	114,749	50,968	27,066	2,311	23,154	11,043	1,816	20,975
Automobile parking, repair, and services	1,109	2,357	38,500	38,266	23,817	4,175	722	1,003	6,336	845	6,575
Amusement and recreation services	1,500	10,359	111,845	98,298	47,778	23,392	2,289	3,039	12,251	794	22,096
Medical and health services	1,963	5,972	346,986	345,151	41,286	88,002	7,155	4,079	131,316	1,764	132,630
Offices of physicians and surgeons	984	3,083	177,648	176,295	4,064	27,944	1,716	1,522	102,854	931	102,905
Other medical services	979	2,889	169,338	168,856	37,222	60,058	5,439	2,557	28,462	833	29,725
Legal services	3,496	11,721	688,035	675,517	6,548	167,191	8,955	5,805	341,684	3,201	342,857
Other services	3,542	10,834	876,157	868,626	77,940	362,410	15,581	6,844	240,984	3,261	242,138
NORTH CAROLINA											
All industries	18,545	52,971	1,531,738	1,501,485	935,627	179,140	29,812	34,634	218,771	14,745	234,800
Agriculture, forestry, and fisheries	2,546	6,577	98,620	95,981	61,319	10,610	1,649	8,007	7,977	1,997	13,655
Farms	2,261	5,921	73,318	70,704	42,019	9,183	1,483	7,483	6,504	1,840	12,105
Field crop farms	955	2,886	24,152	22,895	13,745	2,366	638	2,328	3,469	881	3,628
Livestock farms	783	1,716	24,638	24,205	15,321	1,927	362	3,448	103	513	4,117
Other farms	523	1,319	24,528	23,604	12,953	4,890	483	1,707	2,932	445	4,360
Other agriculture, forestry, and fisheries	285	656	25,302	25,277	19,300	1,427	166	524	1,473	158	1,550
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	1,257	3,121	140,276	139,516	107,891	24,795	1,737	1,594	15,087	1,100	15,981
Special trade contractors	823	2,217	53,397	53,116	35,455	14,636	1,109	1,001	9,586	725	9,661
Other construction	434	904	86,879	86,400	72,436	10,159	628	593	5,501	375	6,320
Manufacturing	501	1,275	106,128	104,962	72,518	20,250	1,891	3,158	10,258	445	10,729
Transportation, communication, electric, gas, and sanitary services	343	957	33,214	33,144	16,204	8,329	1,128	1,900	7,091	246	7,363
Trucking and warehousing	339	947	32,045	31,976	15,809	8,230	1,089	1,882	6,748	241	7,020
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	5,779	12,807	851,131	839,171	631,759	64,999	15,919	7,388	55,317	4,705	59,366
Wholesale trade	690	1,789	270,888	265,991	208,068	20,318	3,005	1,918	14,505	545	14,882
Retail trade	5,053	10,945	575,119	568,072	419,959	44,344	12,596	5,404	40,486	4,148	44,157
Building materials, hardware, and farm equipment	304	678	48,136	47,585	35,203	4,676	1,102	572	3,812	230	3,921
General merchandise stores	292	703	36,675	36,275	27,014	1,918	743	467	2,646	243	2,686
Food stores	867	1,925	140,026	139,655	115,212	6,582	2,949	1,092	6,051	708	6,400
Automotive dealers	1,325	2,803	149,945	146,865	118,297	9,232	2,632	1,099	6,082	1,129	8,175
Apparel and accessory stores	311	677	23,789	23,148	15,947	1,782	376	133	1,889	237	2,201
Furniture, home furnishings, and equipment	397	867	37,346	36,974	24,292	3,253	1,001	352	4,548	368	4,555
Eating and drinking places	458	996	43,554	42,630	20,291	8,890	1,724	657	5,842	335	6,242
Other retail trade	1,099	2,296	95,648	94,940	63,703	8,011	2,069	1,032	9,616	898	9,977
Finance, insurance, and real estate	4,063	16,353	47,130	36,304	1,398	3,560	3,222	6,253	15,908	2,865	19,070
Finance	890	7,304	8,371	5,596	212	515	198	570	4,562	597	5,176
Insurance agents, brokers, and service	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	3,001	8,682	35,874	28,039	1,186	2,711	3,004	5,649	10,014	2,121	12,558
Services	3,853	11,047	247,728	245,186	40,811	45,752	4,139	5,967	105,767	3,208	107,266
Hotels, rooming houses, camps, & other lodging places	255	2,261	7,859	7,609	3,126	1,441	341	1,537	152	(1)	(1)
Personal services	954	2,055	26,439	26,204	10,241	6,228	754	1,365	6,608	831	6,844
Laundries and dry cleaning	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops	440	930	9,631	9,515	4,037	3,306	205	182	2,367	367	2,473
Other personal services	293	660	10,238	10,192	3,860	1,615	319	762	2,880	245	3,010
Business services	205	543	10,327	9,964	4,787	2,799	299	390	1,787	(1)	(1)
Automobile parking, repair, and services	474	984	18,125	18,098	11,389	2,703	429	456	3,081	377	3,163
Amusement and recreation services	249	660	6,530	5,458	2,653	761	141	238	1,460	(1)	(1)
Medical and health services	680	1,842	99,474	99,164	852	14,119	1,038	776	59,621	680	59,621
Offices of physicians and surgeons	526	1,472	88,291	87,987	-	11,722	855	547	55,363	526	55,363
Other medical services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Legal services	351	993	32,755	32,637	1,417	5,395	309	341	18,768	351	18,768
Other services	685	1,709	46,219	46,052	6,346	12,306	828	864	14,290	485	14,735

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
OHIO											
All industries	35,390	108,900	2,652,787	2,605,043	1,331,065	374,860	59,709	89,079	469,471	26,426	510,407
Agriculture, forestry, and fisheries	3,084	7,306	86,259	82,283	40,711	5,782	2,708	6,785	23,223	2,172	25,147
Farms	2,833	6,776	69,929	65,958	34,604	3,473	2,454	6,305	16,202	1,946	18,100
Field crop farms	957	2,377	26,833	25,750	13,538	1,088	1,130	2,157	5,371	714	6,008
Livestock farms	1,106	2,595	28,383	27,185	14,587	733	828	3,143	6,164	709	7,123
Other farms	771	1,804	14,713	13,023	6,479	1,652	496	1,005	4,667	522	4,969
Other agriculture, forestry, and fisheries	251	530	16,330	16,325	6,107	2,309	254	480	7,021	226	7,047
Mining	516	2,682	24,041	23,682	12,532	3,979	627	1,800	1,242	394	3,160
Contract construction	1,879	4,025	214,642	209,913	158,201	40,641	3,727	3,564	24,250	1,591	25,987
Special trade contractors	914	1,981	86,951	83,549	58,324	20,618	1,604	1,696	12,073	876	12,908
Other construction	966	2,044	127,691	126,364	99,877	20,023	2,123	1,868	12,177	715	13,079
Manufacturing	1,291	3,460	139,870	139,128	88,621	30,265	3,075	3,265	21,129	1,082	21,940
Transportation, communication, electric, gas, and sanitary services	737	1,636	35,115	34,986	20,947	5,613	1,155	2,271	4,535	559	5,107
Trucking and warehousing	458	957	20,139	20,023	11,452	4,066	809	1,629	3,146	428	3,216
Other transportation, communication, electric, gas, and sanitary services	279	679	14,976	14,963	9,495	1,547	346	642	1,389	(1)	(1)
Wholesale and retail trade	8,546	20,101	1,216,977	1,203,214	905,198	94,607	15,782	11,835	95,767	7,169	99,277
Wholesale trade	1,038	2,833	364,622	360,552	296,952	18,961	3,688	2,823	23,422	845	24,098
Retail trade	7,403	17,055	848,614	838,921	605,927	75,508	12,063	8,955	71,608	6,269	74,408
Building materials, hardware, and farm equipment	423	931	66,090	64,932	48,590	5,689	911	835	5,224	344	5,427
General merchandise stores	378	932	56,416	54,930	37,092	6,838	1,090	842	3,419	347	3,525
Food stores	1,241	3,144	194,606	193,119	154,390	14,228	1,997	1,552	12,153	1,030	13,209
Automotive dealers	1,309	2,969	224,360	222,996	180,521	13,185	1,782	909	13,688	1,096	14,184
Apparel and accessory stores	289	625	32,249	31,670	20,216	3,201	541	289	4,086	289	4,086
Furniture, home furnishings, and equipment	563	1,687	72,578	71,259	46,698	6,939	1,111	1,291	7,186	489	7,398
Eating and drinking places	2,060	4,287	107,771	106,120	57,298	15,103	3,279	2,173	14,736	1,742	15,128
Other retail trade	1,140	2,480	94,544	93,895	61,122	10,325	1,352	1,064	11,116	932	11,451
Finance, insurance, and real estate	11,689	49,484	244,924	225,548	12,564	20,864	19,704	44,780	27,632	7,276	53,508
Finance	2,455	22,188	46,359	37,692	3,116	8,725	785	588	5,908	1,281	12,023
Insurance agents, brokers, and service	470	1,032	25,290	25,064	5,958	3,433	254	167	9,205	445	9,323
Real estate	8,764	26,264	173,275	162,792	3,490	8,706	18,665	44,025	12,519	5,550	32,162
Services	7,374	19,261	682,934	678,407	88,204	172,453	12,841	14,639	270,792	6,035	275,327
Hotels, rooming houses, camps, & other lodging places	290	1,023	16,162	15,814	4,998	3,455	1,125	1,788	3,284	210	3,544
Personal services	1,219	2,632	48,592	47,532	20,701	12,777	1,276	2,316	10,152	973	10,386
Laundries and dry cleaning	394	837	18,515	18,495	8,974	5,645	508	1,110	3,158	344	3,273
Beauty and barber shops	720	1,506	14,901	13,916	5,136	4,757	373	331	3,915	524	4,034
Other personal services	105	289	15,176	15,121	6,591	2,375	395	875	3,079	105	3,079
Business services	806	1,935	41,767	41,536	20,091	12,437	1,105	1,682	8,333	660	8,509
Automobile parking, repair, and services	636	1,408	21,560	21,127	11,535	3,722	506	893	4,587	489	4,665
Amusement and recreation services	790	2,025	27,678	27,125	10,399	4,686	1,167	2,506	1,951	490	4,632
Medical and health services	1,202	3,034	159,753	159,484	2,995	22,399	1,872	1,924	94,244	1,104	94,566
Offices of physicians and surgeons	798	2,190	132,800	132,570	1,337	17,239	1,364	1,201	81,378	748	81,594
Other medical services	404	844	26,953	26,914	1,658	5,160	508	723	12,866	356	12,972
Legal services	1,037	3,531	157,853	157,432	2,219	26,834	1,828	1,433	89,667	964	89,906
Other services	1,393	3,673	209,569	208,357	15,266	86,143	3,962	2,097	58,574	1,144	59,119
OKLAHOMA											
All industries	11,972	33,952	1,114,158	1,086,117	693,504	111,930	20,999	34,928	116,327	8,612	138,990
Agriculture, forestry, and fisheries	1,431	3,405	55,219	54,565	35,083	2,150	981	3,784	6,624	999	8,986
Farms	1,342	3,227	44,523	43,919	27,342	1,688	935	3,569	5,018	920	7,356
Field crop farms	367	932	16,872	16,737	9,048	431	250	1,624	3,396	310	3,528
Livestock farms	678	1,579	25,281	24,946	16,827	928	510	1,519	2,367	462	3,313
Other farms	298	716	2,370	2,236	1,467	329	175	426	[2]745	(1)	(1)
Other agriculture, forestry, and fisheries	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining	630	2,471	67,658	61,657	29,603	7,996	2,426	7,857	[2]2,211	384	7,494
Contract construction	847	2,033	92,283	91,659	65,913	15,602	1,543	2,466	8,819	703	9,815
Special trade contractors	488	1,079	37,701	37,446	23,039	9,299	663	988	4,816	428	4,943
Other construction	359	954	54,582	54,213	42,874	6,303	880	1,478	4,003	275	4,872
Manufacturing	449	986	62,462	62,176	46,287	9,109	926	1,457	5,383	347	5,854
Transportation, communication, electric, gas, and sanitary services	220	472	27,926	27,216	22,329	1,714	360	872	906	143	1,308
Trucking and warehousing	94	215	24,390	24,169	20,346	1,546	308	761	674	65	807
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	3,688	8,208	590,668	582,170	459,096	42,050	8,564	5,006	25,614	2,584	28,674
Wholesale trade	523	1,267	192,373	189,266	160,247	9,537	3,650	1,447	5,856	350	6,343
Retail trade	3,095	6,799	391,954	386,595	293,992	32,109	4,552	3,495	19,512	2,193	22,024
Building materials, hardware, and farm equipment	385	913	40,798	39,485	31,198	2,324	464	367	2,664	254	2,847
General merchandise stores	111	262	14,546	14,403	10,293	1,152	177	202	1,227	62	1,249
Food stores	247	532	63,432	63,038	51,361	3,953	582	451	2,357	189	2,484
Automotive dealers	653	1,409	137,813	136,044	113,476	8,154	1,045	734	5,170	515	5,806
Apparel and accessory stores	206	415	18,604	18,455	12,973	1,686	277	164	973	153	1,766
Furniture, home furnishings, and equipment	316	678	35,291	34,583	23,950	4,152	444	429	1,938	272	2,235
Eating and drinking places	415	848	23,682	23,551	10,741	5,248	663	522	1,404	290	1,636
Other retail trade	763	1,742	57,788	57,036	40,000	5,440	900	626	3,779	459	4,001
Finance, insurance, and real estate	2,621	11,170	51,439	41,302	2,604	4,919	3,173	7,067	8,770	1,637	13,779
Finance	577	4,650	12,492	6,091	957	2,226	141	64	4,616	319	5,445
Insurance agents, brokers, and service	141	424	5,486	5,448	448	1,099	53	41	2,171	112	2,190
Real estate	1,904	6,096	33,461	29,763	1,199	1,594	2,979	6,962	1,983	1,206	6,144
Services	2,062	5,159	165,919	164,788	32,589	28,272	3,026	6,416	62,133	1,791	62,791
Hotels, rooming houses, camps, & other lodging places	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services	455	956	18,284	18,189	8,534	5,266	495	1,026	3,861	396	3,962
Laundries and dry cleaning	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops	287	593	7,693	7,647	3,862	3,066	237	208	1,657	252	1,731
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	261	860	8,214	8,123	4,068	1,011	142	995	1,195	184	1,284
Automobile parking, repair, and services	223	448	8,486	8,409	4,720	1,574	142	420	1,511	221	1,528
Amusement and recreation services	151	353	13,360	13,127	4,170	2,316	247	263	3,403	135	3,439
Medical and health services	198	575	42,065	41,988	60	7,752	475	611	24,464	198	24,464
Offices of physicians and surgeons	139	358	29,362	29,294	-	4,280	283	258	18,960	139	18,960
Other medical services	59	217	12,703	12,694	60	3,472	192	353	5,504	59	5,504
Legal services	315	912	34,567	34,244	1,460	4,713	363	254	19,849	315	19,849
Other services	369	821	37,981	37,796	8,557	5,070	936	2,310	8,048	311	8,123

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
OREGON											
All industries	12,092	35,984	1,209,388	1,184,134	704,867	170,369	27,250	44,191	164,844	8,754	182,946
Agriculture, forestry, and fisheries	1,899	4,655	82,970	81,172	40,633	14,652	3,677	7,325	13,101	1,090	18,724
Farms	1,741	4,324	73,157	71,918	33,965	13,475	3,297	7,020	12,267	985	17,107
Field crop farms	528	1,379	27,517	27,075	13,326	5,016	1,432	2,837	3,273	402	5,259
Livestock farms	733	1,760	11,681	11,102	6,272	663	1,088	1,973	[2]1,221	279	1,428
Other farms	480	1,185	33,959	33,741	14,367	7,796	777	2,210	10,215	304	10,420
Other agriculture, forestry, and fisheries	158	331	9,813	9,254	6,668	1,177	380	305	834	106	1,617
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	978	2,145	126,009	121,476	91,848	23,980	2,834	4,497	9,519	794	12,437
Special trade contractors	393	863	22,122	21,965	14,448	4,979	393	640	3,832	362	4,228
Other construction	584	1,282	103,887	99,511	77,400	19,001	2,441	3,857	5,687	431	8,209
Manufacturing	882	2,115	211,172	207,858	143,020	39,283	5,460	8,892	20,103	706	21,681
Transportation, communication, electric, gas, and sanitary services	146	389	20,419	20,362	9,508	6,035	1,073	1,669	4,065	145	4,093
Trucking and warehousing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	2,891	6,419	531,851	524,332	391,917	43,611	6,226	7,121	36,088	2,301	38,635
Wholesale trade	625	1,420	189,946	186,721	150,594	10,379	1,942	2,775	10,676	509	11,289
Retail trade	2,238	4,915	334,496	330,275	236,130	32,322	4,180	4,309	24,761	1,764	26,695
Building materials, hardware, and farm equipment	285	571	39,960	39,061	28,932	4,123	507	445	2,913	233	3,178
General merchandise stores	144	298	17,318	16,794	12,473	1,519	290	554	946	(1)	(1)
Food stores	374	867	88,899	88,636	70,388	6,047	812	924	3,820	343	4,106
Automotive dealers	312	671	68,486	67,161	52,126	5,431	632	689	3,733	275	3,922
Apparel and accessory stores	84	226	14,820	14,732	9,078	1,817	192	161	1,724	84	1,724
Furniture, home furnishings, and equipment	208	470	22,089	21,654	14,086	1,961	296	183	2,351	158	2,451
Eating and drinking places	259	554	18,811	18,574	7,851	5,071	572	600	1,481	158	1,863
Other retail trade	572	1,258	64,113	63,663	41,196	6,353	879	753	7,793	446	7,987
Finance, insurance, and real estate	3,049	14,347	49,436	45,091	1,741	3,113	4,012	7,149	12,713	1,935	16,178
Finance	737	5,814	6,113	3,735	-	543	263	430	2,791	430	4,047
Insurance agents, brokers, and service	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	2,109	8,020	34,907	32,951	1,741	1,628	3,704	6,659	3,715	1,303	5,924
Services	2,146	5,712	187,219	183,533	26,119	39,683	3,962	7,498	69,212	1,758	71,038
Hotels, rooming houses, camps, & other lodging places	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Personal services	285	568	11,617	11,558	5,396	3,113	408	654	2,474	254	2,573
Laundries and dry cleaning	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	250	563	12,778	12,390	5,029	2,457	543	1,152	2,055	174	2,608
Automobile parking, repair, and services	337	922	19,609	19,217	8,215	2,830	319	1,993	3,986	262	4,084
Amusement and recreation services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical and health services	145	537	43,148	42,930	88	9,677	586	574	20,685	145	20,685
Offices of physicians and surgeons	128	487	37,314	37,140	88	8,324	447	336	18,586	128	18,586
Other medical services	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)
Legal services	394	1,150	41,427	41,286	1,760	7,082	665	662	21,318	294	21,389
Other services	423	1,191	43,417	43,188	2,001	12,235	733	367	15,871	423	15,871
PENNSYLVANIA											
All industries	45,813	172,438	4,456,022	4,380,313	2,631,471	611,285	90,344	139,071	599,254	35,825	661,047
Agriculture, forestry, and fisheries	2,879	6,367	93,541	90,729	55,336	12,038	2,043	6,438	15,723	1,924	18,806
Farms	2,575	5,679	72,122	69,324	42,768	7,688	1,630	5,958	10,300	1,692	13,035
Field crop farms	300	708	12,167	11,687	6,486	1,983	363	968	1,787	(1)	(1)
Livestock farms	1,426	3,132	38,403	37,136	24,102	1,879	631	3,931	4,578	985	6,064
Other farms	849	1,839	21,552	20,501	12,180	3,826	636	1,059	3,935	530	4,644
Other agriculture, forestry, and fisheries	305	688	21,419	21,405	12,568	4,350	413	480	5,423	232	5,771
Mining	1,209	6,557	72,669	70,855	41,533	14,420	1,641	5,985	766	828	6,492
Contract construction	3,277	7,878	399,246	391,186	286,030	86,576	7,062	8,491	49,497	2,747	51,314
Special trade contractors	2,231	5,467	203,885	201,596	135,455	48,685	4,160	5,286	31,668	1,934	32,380
Other construction	1,047	2,411	195,361	189,590	150,575	37,891	2,902	3,205	17,829	813	18,934
Manufacturing	2,291	6,039	489,330	486,941	353,975	110,415	8,750	9,325	49,615	2,071	51,560
Transportation, communication, electric, gas, and sanitary services	867	2,060	93,569	87,669	49,079	22,453	3,093	6,186	13,394	760	13,701
Trucking and warehousing	526	1,169	55,327	50,330	27,247	15,653	2,180	3,541	7,513	449	7,777
Other transportation, communication, electric, gas, and sanitary services	341	891	38,242	37,339	21,832	6,800	913	2,645	5,881	310	5,924
Wholesale and retail trade	14,263	32,188	2,259,416	2,233,412	1,670,730	178,914	23,520	25,585	156,915	12,027	164,829
Wholesale trade	2,185	5,596	779,028	770,571	620,673	48,893	6,355	5,902	39,771	1,769	41,645
Retail trade	11,856	26,075	1,454,294	1,437,019	1,031,653	128,337	16,967	19,265	114,015	10,037	120,035
Building materials, hardware, and farm equipment	625	1,459	103,232	101,913	72,520	11,791	1,775	1,835	4,389	444	6,114
General merchandise stores	492	1,197	86,893	85,824	60,761	8,104	903	2,089	6,049	413	6,406
Food stores	1,746	3,791	302,530	301,429	239,056	20,253	2,083	2,868	17,391	1,568	18,018
Automotive dealers	1,883	3,972	359,576	355,066	291,598	19,776	2,441	2,329	19,312	1,532	20,432
Apparel and accessory stores	953	2,068	136,502	135,441	89,765	14,557	1,554	1,235	13,332	820	13,837
Furniture, home furnishings, and equipment	769	1,732	107,419	104,084	66,510	10,438	1,243	1,265	10,607	640	10,866
Eating and drinking places	3,151	6,889	170,651	169,317	90,484	25,069	3,763	4,628	22,796	2,808	23,441
Other retail trade	2,238	4,967	187,491	183,945	120,999	18,349	3,205	3,016	20,139	1,812	20,921
Finance, insurance, and real estate	11,356	86,908	324,743	305,480	12,328	39,767	29,453	49,988	49,963	7,444	84,018
Finance	2,041	60,364	77,595	65,218	491	14,562	1,233	1,449	34,201	1,242	38,394
Insurance agents, brokers, and service	595	1,438	36,519	36,123	7,149	7,596	513	551	11,110	522	11,530
Real estate	8,719	25,106	210,629	204,139	4,688	17,609	27,707	47,988	4,652	5,681	34,094
Services	9,302	23,271	716,599	707,154	160,691	146,207	14,657	27,008	260,614	7,827	267,392
Hotels, rooming houses, camps, & other lodging places	566	1,422	34,833	34,005	15,913	7,864	1,448	3,533	2,430	412	3,304
Personal services	2,030	4,422	80,111	79,531	33,678	17,429	1,926	3,430	17,821	1,711	18,125
Laundries and dry cleaning	551	1,236	28,965	28,786	13,719	8,702	1,015	1,637	3,681	404	3,896
Beauty and barber shops	1,085	2,243	21,355	21,180	7,593	5,758	499	530	6,450	937	6,537
Other personal services	395	943	29,791	29,565	12,366	2,969	412	1,263	7,690	371	7,692
Business services	960	2,354	46,258	44,802	21,417	7,897	851	5,140	9,190	665	9,421
Automobile parking, repair, and services	1,108	2,389	48,261	47,929	29,759	5,944	906	1,200	8,372	979	8,450
Amusement and recreation services	1,076	2,889	48,915	47,412	20,791	8,930	2,240	7,870	582	708	4,699
Medical and health services	1,237	2,851	129,884	129,613	6,914	17,755	1,694	1,765	76,140	1,178	76,716
Offices of physicians and surgeons	834	1,971	101,713	101,599	3,017	11,986	1,121	1,129	66,424	804	66,921
Other medical services	403	880	28,171	28,014	3,897	5,769	573	636	9,716	373	9,795
Legal services	1,154	4,113	194,838	193,464	2,979	36,752	2,924	2,193	113,310	1,153	113,415
Other services	1,172	2,831	133,499	130,398	29,240	43,636	2,668	1,877	32,769	1,021	33,262

Footnotes at end of table.

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
TENNESSEE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries	18,834	57,796	1,809,922	1,782,317	1,196,829	193,525	26,305	51,683	201,037	14,137	228,861
Agriculture, forestry, and fisheries	2,733	6,176	64,725	62,510	40,952	3,588	740	5,187	6,741	1,704	9,216
Farms	2,527	5,663	44,825	42,720	23,714	2,611	618	4,279	7,216	1,655	8,952
Field crop farms	746	1,725	10,633	10,146	3,783	567	177	1,525	1,274	373	2,240
Livestock farms	1,251	2,665	23,204	22,486	13,689	1,198	311	1,991	3,678	952	4,235
Other farms	529	1,273	10,988	10,088	6,242	846	130	763	2,264	330	2,477
Other agriculture, forestry, and fisheries	206	513	19,900	19,790	17,238	977	122	908	[2]475	49	264
Mining	62	220	14,508	13,423	7,627	2,070	263	1,051	1,304	(1)	(1)
Contract construction	1,294	2,946	219,293	217,372	164,022	47,802	3,855	3,762	22,492	1,082	23,728
Special trade contractors	740	1,621	65,039	64,753	41,581	15,851	1,616	1,625	9,616	638	9,785
Other construction	554	1,325	154,254	152,619	122,441	31,951	2,239	2,137	12,876	444	13,943
Manufacturing	587	1,584	111,414	110,942	84,491	19,557	1,663	2,857	4,671	351	7,123
Transportation, communication, electric, gas, and sanitary services	437	910	24,740	24,202	13,316	3,616	787	2,848	2,524	236	3,322
Trucking and warehousing	361	750	21,541	21,447	10,869	3,389	693	2,580	2,829	234	3,248
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	6,214	14,197	1,040,454	1,032,304	817,246	65,966	8,980	8,500	62,414	5,110	65,082
Wholesale trade	573	1,369	299,111	297,407	255,745	11,919	1,726	2,197	13,244	531	13,425
Retail trade	5,611	12,714	727,381	721,057	550,385	53,137	7,164	6,179	48,388	4,550	50,874
Building materials, hardware, and farm equipment	447	1,188	95,128	93,889	73,139	7,139	831	984	6,798	390	6,857
General merchandise stores	597	1,387	66,099	65,930	49,574	4,810	525	548	5,246	439	5,685
Food stores	778	1,731	139,550	139,225	114,647	8,009	1,491	1,117	7,432	633	7,715
Automotive dealers	1,273	2,682	180,318	178,824	147,419	9,805	1,052	1,024	7,736	986	8,476
Apparel and accessory stores	379	947	39,136	38,277	25,407	3,560	393	226	4,149	318	4,235
Furniture, home furnishings, and equipment	406	907	59,739	58,649	41,019	4,757	546	496	4,612	331	4,702
Eating and drinking places	552	1,235	30,343	30,105	17,014	5,467	664	680	2,782	447	3,054
Other retail trade	1,178	2,637	117,068	116,158	82,166	9,590	1,662	1,104	9,633	1,007	10,150
Finance, insurance, and real estate	3,833	22,611	80,729	74,655	9,115	6,287	4,234	10,427	22,563	2,850	27,593
Finance	596	11,894	21,158	18,774	6,799	2,747	293	23	6,922	421	7,273
Insurance agents, brokers, and service	359	1,139	12,499	12,386	677	2,326	141	168	6,597	284	6,887
Real estate	2,878	9,578	47,072	43,495	1,639	1,214	3,800	10,236	9,044	2,145	13,433
Services	3,550	8,902	252,049	244,899	59,631	44,361	5,721	16,883	77,744	2,668	90,368
Hotels, rooming houses, camps, & other lodging places	313	884	36,355	31,677	17,276	7,029	2,768	10,275	[2]8,741	177	1,572
Personal services	935	1,955	23,628	23,297	9,460	6,633	662	1,436	3,277	760	3,485
Laundries and dry cleaning	436	953	15,889	15,572	6,149	4,436	510	1,177	2,248	436	2,248
Beauty and barber shops	424	852	6,505	6,495	2,802	2,084	125	183	721	250	929
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	374	905	20,460	20,223	11,092	2,406	203	1,915	2,206	223	2,672
Automobile parking, repair, and services	400	854	16,103	16,074	10,811	1,999	189	521	1,380	301	1,525
Amusement and recreation services	354	1,035	17,520	15,851	6,159	1,998	465	1,207	4,242	254	4,619
Medical and health services	545	1,375	81,675	81,592	1,696	13,517	735	809	48,139	520	48,151
Offices of physicians and surgeons	338	865	55,503	55,469	-	9,089	523	562	33,133	338	33,133
Other medical services	207	510	26,172	26,123	1,696	4,428	212	247	15,006	182	15,018
Legal services	387	1,198	40,072	40,027	1,830	6,254	466	447	21,596	287	22,673
Other services	245	696	16,236	16,158	1,307	4,525	233	273	5,645	145	5,671
TEXAS											
All industries	60,828	188,789	5,389,566	5,227,922	3,151,177	638,921	101,085	224,931	539,790	40,510	728,028
Agriculture, forestry, and fisheries	10,770	27,287	465,973	453,134	305,439	37,988	7,826	33,702	19,625	5,995	56,724
Farms	10,041	25,421	382,345	370,462	246,109	30,983	7,001	29,998	13,338	5,484	49,272
Field crop farms	2,987	7,644	140,907	137,011	72,058	16,300	2,956	12,954	17,394	2,187	26,056
Livestock farms	6,206	15,223	222,340	214,879	164,590	13,019	3,424	15,491	[2]7,331	2,950	18,541
Other farms	848	2,554	19,098	18,572	9,461	1,664	621	1,553	3,275	347	4,675
Other agriculture, forestry, and fisheries	728	1,866	83,628	82,672	59,330	7,005	825	3,704	6,287	510	7,452
Mining	2,312	16,617	313,384	286,851	103,161	22,678	9,710	23,980	40,429	1,201	76,494
Contract construction	2,958	6,456	555,431	546,776	424,507	105,326	8,269	9,086	42,013	2,293	46,583
Special trade contractors	1,707	3,676	169,320	167,956	111,446	37,231	3,123	3,400	22,304	1,363	23,540
Other construction	1,251	2,780	386,111	378,820	313,061	68,095	5,146	5,686	19,709	930	23,043
Manufacturing	1,833	4,674	355,726	351,829	247,324	69,600	5,110	16,095	23,821	1,321	35,863
Transportation, communication, electric, gas, and sanitary services	960	2,432	82,850	81,491	54,296	13,850	2,736	4,823	[2]702	581	10,092
Trucking and warehousing	579	1,306	60,007	58,762	42,644	10,157	2,459	3,099	[2]5,123	403	5,057
Other transportation, communication, electric, gas, and sanitary services	381	1,126	22,843	22,729	11,652	3,693	277	1,724	4,421	(1)	(1)
Wholesale and retail trade	12,980	30,274	2,386,955	2,356,705	1,849,003	178,882	20,294	25,634	108,578	9,559	124,250
Wholesale trade	2,696	6,575	859,824	847,883	709,328	46,664	5,477	8,479	32,800	2,039	37,547
Retail trade	10,150	23,373	1,508,788	1,490,954	1,125,657	130,938	14,639	16,850	75,024	7,416	85,879
Building materials, hardware, and farm equipment	808	1,967	137,607	135,142	106,818	10,811	1,511	1,755	5,346	495	7,149
General merchandise stores	707	2,157	104,775	103,528	68,340	9,717	1,806	2,770	7,083	526	7,655
Food stores	1,564	3,639	303,197	301,654	248,487	17,765	1,803	2,740	11,413	1,170	12,689
Automotive dealers	2,288	5,087	473,843	467,953	389,986	30,514	3,207	3,085	16,463	1,755	18,146
Apparel and accessory stores	506	1,086	47,886	47,391	30,540	5,492	616	386	3,583	357	3,849
Furniture, home furnishings, and equipment	924	2,123	108,744	106,786	70,405	11,283	1,201	1,259	7,685	653	10,196
Eating and drinking places	1,307	2,865	83,995	83,302	40,865	19,155	1,663	2,105	5,853	813	7,515
Other retail trade	2,046	4,449	248,741	245,198	170,216	26,201	2,832	2,750	17,598	1,647	18,680
Finance, insurance, and real estate	18,584	73,069	440,737	378,696	31,473	35,629	33,271	71,235	46,218	11,475	106,047
Finance	3,496	26,483	56,400	33,637	4,382	3,453	2,721	920	9,354	1,938	18,734
Insurance agents, brokers, and service	1,446	3,733	90,501	88,756	7,548	16,300	876	1,875	26,432	1,200	27,235
Real estate	13,642	42,853	293,836	256,303	19,543	15,876	29,674	68,440	10,432	8,337	60,078
Services	10,153	27,054	783,227	767,661	132,910	174,505	13,758	40,175	259,235	7,955	271,087
Hotels, rooming houses, camps, & other lodging places	554	2,178	33,338	32,084	10,328	5,566	1,697	7,621	[2]833	220	2,465
Personal services	1,785	4,023	70,845	69,782	30,512	21,544	1,617	3,626	12,518	1,436	13,255
Laundries and dry cleaning	411	895	19,891	19,772	9,145	7,353	506	990	1,997	308	2,117
Beauty and barber shops	1,069	2,214	22,334	22,166	10,598	8,332	453	493	4,444	873	4,905
Other personal services	305	914	28,620	27,844	10,769	5,859	658	2,143	6,077	256	6,233
Business services	1,543	3,697	66,221	64,790	27,799	9,791	835	12,265	9,168	1,061	11,288
Automobile parking, repair, and services	1,257	2,608	42,109	41,765	24,576	8,014	974	1,915	6,475	927	7,165
Amusement and recreation services	642	1,625	32,842	31,485	11,209	8,095	2,037	5,889	[2]755	367	3,370
Medical and health services	1,301	4,065	245,658	243,336	7,444	52,147	3,196	3,773	117,866	1,274	117,904
Offices of physicians and surgeons	746	2,572	168,650	166,618	1,895	30,860	1,862	1,935	89,333	722	89,333
Other medical services	555	1,493	77,008	76,718	5,549	21,287	1,334	1,838	28,533	552	28,571
Legal services	954	3,235	134,252	131,976	2,248	28,529	1,354	2,371	68,010	954	68,010
Other services	2,117	5,623	157,962	152,443	18,794	40,819	2,048	2,715	46,786	1,715	47,630

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
VIRGINIA											
All industries	14,394	53,337	1,069,085	1,037,095	543,915	161,009	23,369	43,515	172,546	10,608	191,416
Agriculture, forestry, and fisheries	1,884	4,505	68,957	68,020	48,820	4,990	1,224	4,489	6,897	1,369	8,068
Farms	1,754	4,019	57,480	56,631	39,901	3,632	1,085	4,301	5,639	1,313	6,733
Field crop farms	368	809	6,659	6,571	3,304	341	127	778	1,387	270	1,595
Livestock farms	964	2,199	40,144	39,891	31,074	2,088	528	2,722	1,990	670	2,789
Other farms	422	1,011	10,677	10,169	5,523	1,203	430	801	2,262	373	2,349
Other agriculture, forestry, and fisheries	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining	157	389	31,549	31,421	17,051	7,101	461	3,578	2,587	107	2,602
Contract construction	1,413	3,252	129,196	127,767	91,205	31,917	2,233	2,984	15,384	1,186	16,049
Special trade contractors	888	2,050	47,718	47,658	30,724	15,126	1,147	1,195	6,403	739	6,994
Other construction	525	1,202	81,478	80,109	60,481	16,791	1,086	1,789	8,981	447	9,055
Manufacturing	442	1,013	51,929	51,584	35,135	11,240	903	2,470	4,299	368	4,516
Transportation, communication, electric, gas, and sanitary services	339	815	24,426	24,202	13,303	3,120	634	1,679	4,820	264	5,016
Trucking and warehousing	286	650	18,497	18,323	10,333	2,339	567	1,510	3,458	261	3,605
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	3,499	7,819	410,892	403,219	297,835	34,525	4,531	4,498	33,485	2,970	34,808
Wholesale trade	513	1,300	91,173	87,927	60,678	7,988	1,553	1,528	10,909	471	11,238
Retail trade	2,961	6,470	316,262	311,841	234,608	26,217	2,958	2,933	22,275	2,474	23,269
Building materials, hardware, and farm equipment	229	518	30,245	29,927	22,060	2,703	309	309	2,188	202	2,200
General merchandise stores	135	281	15,959	15,768	12,555	881	108	134	1,070	109	1,117
Food stores	735	1,617	84,952	84,590	69,829	4,634	738	637	4,310	674	4,627
Automotive dealers	716	1,558	95,929	95,352	77,031	6,812	684	556	3,951	567	4,379
Apparel and accessory stores	132	265	9,215	8,738	5,502	1,163	111	63	1,027	132	1,027
Furniture, home furnishings, and equipment	127	307	19,181	17,344	10,591	2,278	183	258	2,507	97	2,550
Eating and drinking places	480	969	25,355	25,154	14,937	3,815	410	464	2,890	406	2,929
Other retail trade	408	955	35,426	34,968	22,103	3,931	415	512	4,332	286	4,440
Finance, insurance, and real estate	3,683	27,008	94,847	86,899	4,594	8,144	7,732	18,107	6,816	1,869	20,732
Finance	869	17,623	12,360	10,262	-	3,235	755	226	2,672	232	5,990
Insurance agents, brokers, and service	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	2,711	9,154	76,712	70,938	3,464	4,157	6,926	17,756	1,759	1,584	12,271
Services	2,805	8,193	254,793	241,501	34,883	58,939	5,581	5,567	97,891	2,352	99,219
Hotels, rooming houses, camps, & other lodging places	139	504	19,832	19,513	4,585	2,354	1,176	1,280	2,218	115	2,443
Personal services	855	1,942	29,383	29,078	13,699	8,738	797	1,427	6,291	752	6,428
Laundries and dry cleaning	207	548	14,598	14,366	7,801	5,793	488	240	1,967	(1)	(1)
Beauty and barber shops	397	869	6,048	5,977	2,313	1,741	113	140	1,876	348	1,982
Other personal services	250	525	8,737	8,735	3,585	1,204	196	447	2,448	245	2,449
Business services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Automobile parking, repair, and services	320	639	17,559	17,451	10,997	2,706	401	483	2,376	246	2,416
Amusement and recreation services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Medical and health services	346	1,180	56,042	56,013	-	8,385	667	468	37,192	321	37,201
Offices of physicians and surgeons	252	894	45,228	45,213	-	6,506	550	375	30,386	228	30,395
Other medical services	93	286	10,814	10,800	-	1,879	117	93	6,806	93	6,806
Legal services	490	1,697	63,841	63,791	-	12,874	1,259	698	33,622	441	33,622
Other services	430	1,730	63,635	51,815	3,985	22,636	1,181	886	15,552	374	16,107
WASHINGTON											
All industries	16,613	55,475	1,279,713	1,229,535	670,041	185,118	37,701	55,524	188,391	12,348	222,676
Agriculture, forestry, and fisheries	2,001	4,680	101,942	97,732	50,020	14,767	3,025	7,867	21,805	1,455	25,460
Farms	1,676	3,872	78,898	74,952	35,454	9,495	2,463	7,026	19,069	1,210	22,490
Field crop farms	468	1,327	27,894	26,617	10,849	2,326	1,114	2,579	8,195	345	9,548
Livestock farms	589	1,201	20,090	19,277	11,067	1,857	551	1,877	3,318	393	4,255
Other farms	619	1,344	30,914	29,058	13,538	5,312	798	2,570	7,556	472	8,687
Other agriculture, forestry, and fisheries	325	808	23,044	22,780	14,566	5,272	562	841	2,736	245	2,970
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	900	1,976	160,028	158,165	123,602	28,897	2,457	2,860	16,417	758	17,467
Special trade contractors	393	844	31,652	31,380	18,816	7,132	814	798	6,512	338	6,893
Other construction	507	1,132	128,376	126,785	104,786	21,765	1,643	2,062	9,905	420	10,574
Manufacturing	682	1,648	106,018	104,526	68,779	21,325	3,152	3,434	8,978	487	10,126
Transportation, communication, electric, gas, and sanitary services	338	691	25,136	23,087	15,253	4,459	1,450	2,117	1,793	261	2,542
Trucking and warehousing	254	516	15,497	14,436	7,036	2,926	1,233	1,704	1,940	230	2,027
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	3,586	8,009	537,233	530,528	375,854	56,748	9,585	5,791	42,921	2,822	45,132
Wholesale trade	386	884	128,207	126,707	99,475	8,742	1,451	1,063	9,413	300	9,722
Retail trade	3,092	6,826	399,602	394,513	270,333	46,928	7,954	4,600	32,866	2,463	34,682
Building materials, hardware, and farm equipment	248	592	28,097	27,447	17,859	2,543	640	544	2,859	175	3,097
General merchandise stores	209	499	34,819	34,244	23,166	4,730	762	685	1,649	135	1,698
Food stores	336	724	78,765	78,247	61,299	6,894	1,072	718	4,330	281	4,631
Automotive dealers	626	1,328	115,742	114,357	88,927	9,289	1,420	683	8,943	619	9,010
Apparel and accessory stores	99	235	20,173	19,712	11,595	3,189	507	186	2,153	97	2,194
Furniture, home furnishings, and equipment	127	271	20,195	19,757	12,905	2,281	363	144	2,111	102	2,170
Eating and drinking places	861	1,796	58,291	57,799	28,057	13,059	2,426	1,099	6,414	665	6,913
Other retail trade	586	1,381	43,520	42,950	26,525	4,943	764	541	4,407	388	4,969
Finance, insurance, and real estate	6,115	29,475	108,370	88,664	3,781	4,824	11,121	26,534	6,617	3,925	29,212
Finance	1,701	14,307	18,349	6,367	524	772	2,311	785	5,660	1,088	9,783
Insurance agents, brokers, and service	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Real estate	4,316	14,922	88,571	80,922	3,117	3,900	8,746	25,551	430	2,763	18,850
Services	2,866	8,623	236,371	222,268	30,260	53,629	6,797	6,564	89,484	2,540	92,337
Hotels, rooming houses, camps, & other lodging places	312	899	15,908	15,750	6,565	2,704	919	1,955	1,780	208	2,478
Personal services	326	680	15,520	15,006	3,523	3,949	652	466	3,704	326	3,704
Laundries and dry cleaning	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	380	1,379	22,691	11,713	5,340	3,118	310	439	4,138	282	6,038
Automobile parking, repair, and services	442	1,251	12,763	12,313	5,052	875	283	1,597	3,347	393	3,381
Amusement and recreation services	233	611	10,737	10,071	2,161	2,852	508	280	1,677	208	1,795
Medical and health services	341	1,419	69,117	68,832	1,983	15,435	1,852	765	35,960	316	35,964
Offices of physicians and surgeons	217	961	54,892	54,780	252	11,082	1,288	509	30,345	217	30,345
Other medical services	124	458	14,225	14,052	1,731	4,353	564	256	5,615	99	5,619
Legal services	336	1,045	42,473	41,818	-	8,469	903	397	24,662	310	24,761
Other services	497	1,339	47,162	46,765	5,636	16,227	1,370	665	14,216	497	14,216

Footnotes at end of table.

PARTNERSHIPS IN 27 STATES

Table 3.5—NUMBER OF PARTNERSHIPS AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

State and industry	Partnerships with and without net profit									Partnerships with net profit	
	Number of—		Receipts		Cost of goods sold (Thousand dollars)	Payroll (Thousand dollars)	Taxes (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Net profit (Thousand dollars)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)							
WISCONSIN	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All industries	17,689	50,296	1,194,874	1,173,194	662,265	138,531	28,059	41,883	200,498	13,326	213,393
Agriculture, forestry, and fisheries	4,234	10,456	94,541	90,108	46,135	5,212	3,641	9,221	17,777	3,348	20,120
Farms	4,057	9,798	90,986	86,586	45,074	5,017	3,581	9,117	17,101	3,195	19,438
Field crop farms	1,131	3,172	23,445	22,691	12,146	1,243	1,099	2,493	4,349	859	4,836
Livestock farms	2,473	5,520	54,941	52,635	25,140	1,609	1,998	5,448	11,545	2,032	12,935
Other farms	453	1,106	12,600	11,260	7,788	2,165	484	1,176	1,207	305	1,667
Other agriculture, forestry, and fisheries	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Mining	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Contract construction	800	1,687	83,653	82,077	54,132	17,871	1,520	1,988	12,517	720	12,670
Special trade contractors	480	1,034	47,088	45,992	28,933	11,424	826	1,052	7,346	401	7,492
Other construction	320	653	36,565	36,085	25,199	6,447	694	936	5,171	319	5,178
Manufacturing	668	1,742	115,896	115,347	80,294	19,097	1,895	3,305	12,665	545	13,604
Transportation, communication, electric, gas, and sanitary services	258	568	25,491	25,048	15,190	6,102	788	2,525	3,788	228	4,022
Trucking and warehousing	148	300	16,358	16,181	10,493	3,531	587	1,500	1,936	119	2,170
Other transportation, communication, electric, gas, and sanitary services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	4,509	9,806	568,713	563,236	413,458	44,230	7,695	7,653	42,581	3,765	44,052
Wholesale trade	403	915	95,301	94,595	77,975	5,382	803	976	4,227	347	4,390
Retail trade	4,091	8,845	467,544	462,816	332,845	37,411	6,596	6,516	37,678	3,403	38,986
Building materials, hardware, and farm equipment	475	1,078	60,777	59,555	44,390	4,834	666	872	4,773	396	4,927
General merchandise stores	103	237	14,991	14,870	10,622	1,361	200	254	1,253	49	1,306
Food stores	621	1,379	109,050	108,385	85,487	7,538	785	1,004	6,611	536	6,772
Automotive dealers	745	1,613	109,569	108,416	86,709	5,173	1,251	702	9,102	720	9,112
Apparel and accessory stores	75	190	13,000	12,806	8,609	1,076	157	73	1,298	69	1,302
Furniture, home furnishings, and equipment	197	422	24,902	24,701	17,207	1,921	466	218	1,544	173	1,605
Eating and drinking places	1,055	2,169	64,002	63,307	30,898	9,882	2,247	2,332	7,888	878	8,026
Other retail trade	820	1,757	71,253	70,776	48,923	5,626	824	1,061	5,209	582	5,936
Finance, insurance, and real estate	4,048	17,739	68,398	61,900	5,881	4,264	8,788	11,090	10,672	2,327	17,040
Finance	1,058	9,310	12,810	7,775	11	1,859	845	306	5,830	446	7,147
Insurance agents, brokers, and service	138	275	3,223	3,069	170	157	11	14	1,494	(1)	(1)
Real estate	2,852	8,154	52,365	51,056	5,700	2,248	7,932	10,770	3,348	1,768	8,399
Services	2,993	7,863	234,973	232,455	45,366	41,552	3,646	6,023	99,603	2,287	100,967
Hotels, rooming houses, camps, & other lodging places	265	673	10,311	10,067	4,458	2,141	619	1,204	1,530	165	1,998
Personal services	482	1,043	19,553	19,380	8,878	4,411	527	781	4,530	379	4,711
Laundries and dry cleaning	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Beauty and barber shops	250	525	9,302	9,236	4,577	3,649	214	208	2,367	(1)	(1)
Other personal services	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Business services	214	553	14,174	14,155	9,994	2,190	93	125	1,119	(1)	(1)
Automobile parking, repair, and services	386	796	22,298	22,174	15,293	1,327	326	1,446	2,332	214	2,515
Amusement and recreation services	319	811	9,126	9,098	3,233	1,193	373	894	1,699	245	1,799
Medical and health services	539	1,977	84,590	83,195	1,859	14,700	840	909	48,882	465	48,942
Offices of physicians and surgeons	329	1,437	65,474	65,357	703	10,757	560	426	38,931	303	38,950
Other medical services	211	540	19,116	17,838	1,156	3,943	280	483	9,951	162	9,992
Legal services	431	1,192	51,502	51,050	-	9,851	492	422	30,964	407	31,005
Other services	357	818	23,419	23,336	1,651	5,739	376	242	8,547	302	8,655

[1]Estimate not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit.
NOTE: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PARTNERSHIPS IN 23 STATES

Table 3.6—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY INDUSTRIAL DIVISION

State and industrial division	Number of--		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
23 STATES AND DISTRICT OF COLUMBIA, TOTAL									
All industrial divisions	130,661	447,694	10,548,875	10,302,155	5,849,212	1,265,726	269,688	435,474	1,429,257
Agriculture, forestry, and fisheries	22,965	56,395	1,175,635	1,143,261	683,526	97,984	30,450	100,346	124,178
Mining	3,786	41,861	126,995	123,670	57,613	18,033	3,917	9,401	5,640
Contract construction	7,730	17,477	1,276,476	1,249,566	977,623	192,006	18,296	22,034	127,524
Manufacturing	4,026	9,473	602,560	596,338	430,689	105,038	11,167	16,643	60,158
Transportation, communication, electric, gas, and sanitary services	2,298	10,727	132,925	131,396	79,706	25,512	4,995	10,546	12,345
Wholesale and retail trade	30,107	68,621	4,335,290	4,279,123	3,252,509	310,248	62,450	50,621	283,040
Wholesale trade	4,078	9,675	1,170,663	1,149,367	942,883	60,264	13,156	13,468	61,497
Retail trade	25,699	58,132	3,123,590	3,089,100	2,279,763	246,918	48,779	36,634	218,492
Finance, insurance, and real estate	36,074	179,043	1,011,443	921,801	69,502	111,912	100,516	165,393	104,423
Services	22,913	61,645	1,868,091	1,837,992	288,443	402,915	37,629	59,801	708,605
ALASKA									
All industrial divisions	1,516	3,483	125,807	118,733	59,747	23,322	2,771	9,547	7,490
Agriculture, forestry, and fisheries	248	598	11,551	10,841	5,233	3,580	60	2,627	[1]4,055
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	160	324	29,960	28,634	19,336	5,670	523	799	4,309
Manufacturing	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	410	935	44,034	39,909	24,585	4,332	838	3,409	2,176
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	303	695	27,725	27,572	18,223	2,730	527	417	1,357
Finance, insurance, and real estate	279	637	5,110	4,390	674	79	417	992	[1]69
Services	238	552	23,663	23,595	3,828	7,002	645	1,058	5,418
ARIZONA									
All industrial divisions	7,127	30,793	547,825	530,156	279,847	78,830	16,450	27,325	56,994
Agriculture, forestry, and fisheries	865	2,007	120,129	114,030	72,517	14,679	2,550	6,966	[1]2,055
Mining	(2)	(2)	-	-	-	-	-	-	(2)
Contract construction	285	631	40,988	40,550	29,318	8,041	1,303	589	4,588
Manufacturing	218	493	28,628	28,312	20,948	5,438	770	1,070	1,508
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	1,455	3,269	187,867	185,301	136,672	16,933	3,639	2,451	8,520
Wholesale trade	127	271	44,426	44,237	35,387	2,862	589	472	1,186
Retail trade	1,295	2,931	141,967	139,600	100,455	13,821	2,999	1,917	7,459
Finance, insurance, and real estate	2,330	19,275	43,157	37,274	1,824	3,482	4,265	9,805	2,882
Services	1,837	4,814	125,398	123,088	17,543	29,876	3,719	6,216	41,693
ARKANSAS									
All industrial divisions	9,154	28,751	848,365	830,467	540,494	78,153	16,089	30,394	98,141
Agriculture, forestry, and fisheries	1,975	4,855	128,671	126,001	66,079	11,049	2,104	12,714	23,678
Mining	152	423	20,020	18,546	3,709	659	549	1,395	2,741
Contract construction	482	1,036	43,059	42,569	31,779	9,217	723	1,363	4,013
Manufacturing	361	833	88,838	87,638	71,219	12,978	1,516	2,984	4,766
Transportation, communication, electric, gas, and sanitary services	208	453	11,428	11,258	7,570	1,235	697	772	328
Wholesale and retail trade	2,728	6,452	435,526	429,391	344,184	24,139	6,893	4,685	23,459
Wholesale trade	411	958	128,959	127,360	110,265	3,976	3,035	1,222	3,841
Retail trade	2,315	5,490	305,168	300,634	232,564	20,156	3,858	3,463	19,615
Finance, insurance, and real estate	1,761	11,314	29,038	24,335	2,904	1,434	1,549	3,737	5,130
Services	1,433	3,275	89,778	88,736	11,929	17,316	2,011	2,722	33,316
CONNECTICUT									
All industrial divisions	13,499	43,040	1,127,044	1,094,771	490,060	162,748	30,117	50,890	215,757
Agriculture, forestry, and fisheries	369	1,141	20,107	19,216	15,298	2,789	381	2,268	[1]880
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,058	2,340	104,563	101,103	71,980	14,489	1,622	2,155	18,030
Manufacturing	649	1,685	66,742	66,143	36,445	17,942	1,744	2,406	12,765
Transportation, communication, electric, gas, and sanitary services	174	399	20,678	20,628	14,938	3,338	346	830	1,582
Wholesale and retail trade	3,409	7,627	428,959	422,626	289,172	36,873	6,200	5,172	47,299
Wholesale trade	438	1,060	62,984	59,927	41,860	3,133	506	811	10,896
Retail trade	2,900	6,337	350,912	347,884	237,114	32,226	5,488	4,091	34,319
Finance, insurance, and real estate	5,128	20,491	165,562	153,491	11,095	13,965	15,091	26,964	24,946
Services	2,605	8,694	313,284	304,698	48,555	72,067	4,526	10,691	112,906
DELAWARE									
All industrial divisions	1,529	4,295	113,086	111,148	62,656	14,974	1,525	4,454	21,587
Agriculture, forestry, and fisheries	244	521	12,577	12,295	7,237	1,938	150	734	3,104
Mining	-	-	-	-	-	-	-	-	-
Contract construction	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	454	914	58,107	57,760	42,316	5,196	686	570	4,719
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	389	780	39,459	39,247	26,000	4,549	417	496	3,715
Finande, insurance, and real estate	297	1,655	9,410	9,217	2,888	939	221	2,283	1,467
Services	261	631	21,965	20,892	3,018	4,884	267	512	10,860
DISTRICT OF COLUMBIA									
All industrial divisions	3,486	23,003	515,955	505,715	106,040	81,336	33,733	58,355	56,364
Agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	-	(2)	-	(2)
Mining	-	-	-	-	-	-	-	-	-
Contract construction	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	436	981	105,122	103,414	78,354	7,774	1,675	587	8,555
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	401	880	96,123	94,425	73,680	6,207	1,521	493	7,002
Finance, insurance, and real estate	2,199	19,297	224,830	218,694	413	24,870	29,084	54,443	[1]24,805
Services	759	2,536	169,709	167,493	15,926	45,098	2,533	2,698	71,983

Footnotes at end of table.

PARTNERSHIPS IN 23 STATES

Table 3.6—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY INDUSTRIAL DIVISION—Continued

State and industrial division	Number of--		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
HAWAII									
All industrial divisions	3,268	15,604	227,146	213,584	102,079	34,401	13,226	9,771	34,023
Agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	-	-	-	-	-	-	-	-	-
Contract construction	50	109	20,823	19,659	19,062	3,394	388	109	155
Manufacturing	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	709	1,641	61,377	60,518	37,694	5,795	2,702	1,428	4,160
Wholesale trade	60	125	12,381	12,322	9,377	1,013	254	145	720
Retail trade	623	1,464	47,870	47,070	27,762	4,624	2,426	1,266	3,390
Finance, insurance, and real estate	1,614	11,344	54,815	44,944	18,363	2,468	5,307	3,906	7,397
Services	618	1,646	57,436	56,353	7,701	11,562	3,086	3,602	17,998
IDAHO									
All industrial divisions	4,384	11,384	699,688	682,543	530,335	72,173	6,474	12,801	65,632
Agriculture, forestry, and fisheries	1,453	3,297	69,605	68,913	37,345	6,585	1,929	6,511	10,151
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	353	772	408,948	397,915	361,821	41,718	1,781	567	21,286
Manufacturing	98	204	12,506	12,069	9,340	2,173	134	509	1,092
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	799	1,690	138,518	137,409	108,419	8,620	1,022	1,682	8,593
Wholesale trade	154	326	58,748	58,518	47,107	3,392	386	479	3,685
Retail trade	617	1,308	77,284	76,438	59,636	5,057	592	1,152	4,650
Finance, insurance, and real estate	784	2,680	7,680	5,128	104	951	245	664	2,089
Services	718	2,303	49,544	48,377	6,206	8,945	863	1,499	21,184
MAINE									
All industrial divisions	2,903	7,157	169,352	166,905	109,030	18,410	3,267	4,234	24,694
Agriculture, forestry, and fisheries	488	1,101	13,948	13,650	8,460	3,111	522	1,378	823
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	160	325	14,173	14,103	9,211	2,141	312	419	3,124
Manufacturing	143	328	15,040	15,037	11,691	2,233	330	429	965
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)
Wholesale and retail trade	1,012	2,165	95,224	94,807	73,805	7,248	1,179	816	6,913
Wholesale trade	95	192	15,602	15,575	13,715	384	75	82	545
Retail trade	917	1,973	79,622	79,232	60,090	6,864	1,104	734	6,368
Finance, insurance, and real estate	484	1,764	3,719	3,130	7	532	248	353	1,025
Services	589	1,420	26,994	25,924	5,850	3,143	675	825	11,781
MASSACHUSETTS									
All industrial divisions	13,746	51,172	1,212,896	1,185,201	565,421	174,616	41,630	46,154	202,748
Agriculture, forestry, and fisheries	320	1,422	25,432	25,383	17,475	3,234	895	1,546	203
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,238	2,790	112,447	112,200	76,128	18,419	1,987	2,283	17,458
Manufacturing	652	1,472	75,041	74,841	54,947	11,359	1,082	886	9,863
Transportation, communication, electric, gas, and sanitary services	207	447	8,189	7,916	4,038	2,184	488	755	1,195
Wholesale and retail trade	3,259	7,570	464,559	462,229	350,894	29,597	4,441	3,977	36,363
Wholesale trade	544	1,324	185,168	184,353	149,461	8,781	1,020	853	13,658
Retail trade	2,703	6,220	274,348	272,846	197,291	20,456	3,369	3,084	22,603
Finance, insurance, and real estate	4,910	28,528	257,267	235,452	12,937	48,876	27,681	31,656	34,730
Services	3,054	8,727	266,225	263,503	47,573	60,227	4,884	4,689	102,255
MISSISSIPPI									
All industrial divisions	8,698	23,606	799,655	785,594	514,873	81,729	17,113	27,155	93,354
Agriculture, forestry, and fisheries	2,126	5,505	132,429	128,152	66,071	12,457	2,623	11,620	22,418
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	393	917	76,624	74,882	54,111	12,746	2,101	2,566	8,089
Manufacturing	235	624	67,126	66,320	51,659	8,838	862	2,044	3,892
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	2,354	5,377	392,151	388,105	310,939	22,597	6,961	4,164	16,802
Wholesale trade	478	1,200	126,259	125,007	105,901	5,882	1,483	1,177	3,465
Retail trade	1,851	4,114	258,058	255,296	198,024	16,473	5,428	2,962	13,104
Finance, insurance, and real estate	1,636	5,799	23,269	21,661	1,313	2,902	1,957	2,574	6,388
Services	1,628	4,037	90,918	89,977	21,424	17,535	2,048	3,516	34,385
MONTANA									
All industrial divisions	4,883	12,556	285,516	279,200	157,145	30,393	7,064	12,112	40,491
Agriculture, forestry, and fisheries	1,731	4,285	47,696	44,993	16,659	2,970	2,780	6,068	10,578
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	176	357	24,737	24,700	18,048	4,935	421	268	1,568
Manufacturing	173	386	17,280	17,196	8,697	3,470	377	1,144	2,316
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	942	2,267	134,645	132,890	101,360	10,218	1,316	1,651	8,516
Wholesale trade	162	426	35,778	35,160	28,323	1,917	240	323	1,509
Retail trade	780	1,841	98,867	97,730	73,037	8,301	1,076	1,328	7,007
Finance, insurance, and real estate	1,096	3,417	19,538	18,319	2,235	1,524	1,268	1,432	3,941
Services	560	1,409	33,483	33,041	6,040	5,366	495	1,006	13,267
NEBRASKA									
All industrial divisions	10,489	28,484	801,706	793,141	533,290	61,485	15,359	23,123	98,847
Agriculture, forestry, and fisheries	4,032	9,638	219,407	216,740	151,476	5,552	4,943	11,641	25,938
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	362	1,248	57,553	57,217	42,249	10,718	1,086	1,184	7,172
Manufacturing	177	385	25,859	25,767	20,960	2,302	228	487	1,728
Transportation, communication, electric, gas, and sanitary services	139	279	15,775	15,665	10,520	2,038	243	537	1,477
Wholesale and retail trade	1,811	4,162	356,217	352,553	283,551	22,655	4,772	2,700	18,707
Wholesale trade	238	528	82,800	81,831	73,429	2,512	364	486	1,733
Retail trade	1,520	3,528	271,722	269,030	209,136	20,064	4,390	2,181	16,623
Finance, insurance, and real estate	2,608	9,543	17,943	16,813	2,408	512	2,074	2,756	2,310
Services	1,226	2,823	94,062	93,714	13,790	15,837	1,705	2,611	40,335

Footnotes at end of table.

PARTNERSHIPS IN 23 STATES

Table 3.6—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY INDUSTRIAL DIVISION—Continued

State and industrial division	Number of--		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
NEVADA									
All industrial divisions	2,809	8,343	212,598	197,238	97,636	32,131	6,643	13,303	25,541
Agriculture, forestry, and fisheries	376	1,054	7,388	7,218	3,775	1,472	827	2,524	13,209
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	215	496	36,462	33,185	22,946	7,646	623	645	6,310
Manufacturing	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	-	-	-	-	-	-	-	-	-
Wholesale and retail trade	538	1,271	81,624	79,896	56,312	8,495	1,180	1,020	5,853
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	514	1,218	72,513	70,827	49,205	7,805	1,101	897	5,424
Finance, insurance, and real estate	885	3,477	23,446	17,263	1,121	919	1,809	6,534	1,265
Services	590	1,627	59,770	55,787	10,847	12,948	2,051	2,200	16,917
NEW HAMPSHIRE									
All industrial divisions	2,121	5,838	115,456	114,903	64,207	14,353	1,671	2,841	19,406
Agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mining	-	-	-	-	-	-	-	-	-
Contract construction	297	614	13,645	13,600	8,272	1,460	100	406	2,415
Manufacturing	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)
Wholesale and retail trade	566	1,167	49,218	49,004	34,761	4,389	522	664	4,642
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	537	1,109	43,502	43,304	30,258	3,777	463	593	4,329
Finance, insurance, and real estate	533	2,446	7,359	7,279	552	1,038	399	446	2,582
Services	461	1,079	20,304	20,244	2,771	4,121	316	704	7,945
NEW MEXICO									
All industrial divisions	4,452	12,921	372,320	365,091	222,683	41,642	7,924	15,539	37,280
Agriculture, forestry, and fisheries	951	2,420	52,805	50,220	31,829	4,575	902	5,324	360
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	143	372	45,343	45,074	32,258	9,112	876	1,794	2,013
Manufacturing	165	406	23,584	22,955	17,292	3,464	415	830	1,556
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)
Wholesale and retail trade	1,035	2,385	163,426	161,551	121,707	12,286	3,463	2,296	8,265
Wholesale trade	102	225	35,621	35,434	29,522	1,817	548	417	1,245
Retail trade	933	2,160	127,805	126,117	92,185	10,469	2,915	1,879	7,020
Finance, insurance, and real estate	1,268	5,176	10,314	9,130	607	642	421	1,905	3,218
Services	713	1,781	48,308	48,043	6,461	10,275	1,106	1,844	17,194
NORTH DAKOTA									
All industrial divisions	4,015	10,346	256,836	248,826	142,404	22,834	6,146	11,876	43,356
Agriculture, forestry, and fisheries	2,102	5,121	64,574	62,499	25,911	2,915	2,632	7,666	15,142
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	163	352	10,523	10,380	7,561	1,964	197	267	1,115
Manufacturing	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	678	1,678	124,927	123,440	94,990	7,803	1,364	1,582	7,832
Wholesale trade	111	232	33,421	33,172	26,970	1,778	238	525	1,534
Retail trade	566	1,443	90,729	89,499	67,450	5,958	1,090	1,049	6,265
Finance, insurance, and real estate	634	1,906	10,375	6,380	968	187	1,245	1,537	3,269
Services	326	1,002	36,727	36,601	5,171	9,450	585	594	15,434
RHODE ISLAND									
All industrial divisions	2,375	9,451	164,697	162,080	86,347	23,005	3,364	2,398	32,406
Agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	-	-	-	-	(2)
Mining	-	-	-	-	-	-	-	-	-
Contract construction	238	484	12,228	12,205	6,871	2,998	228	248	2,332
Manufacturing	147	374	19,814	19,583	15,713	2,906	244	215	1,670
Transportation, communication, electric, gas, and sanitary services	-	-	-	-	-	-	-	-	-
Wholesale and retail trade	683	1,563	70,293	68,756	53,596	4,419	1,018	450	6,002
Wholesale trade	14	38	15,085	14,062	12,241	1,542	141	37	625
Retail trade	644	1,475	53,579	53,081	40,052	2,812	856	413	5,198
Finance, insurance, and real estate	677	5,451	11,116	10,524	12	1,231	1,028	612	4,312
Services	595	1,492	50,810	50,576	10,155	11,451	813	820	18,054
SOUTH CAROLINA									
All industrial divisions	7,619	19,951	708,394	698,503	453,839	76,919	10,337	22,320	87,949
Agriculture, forestry, and fisheries	1,217	3,057	58,501	57,827	37,371	6,634	599	5,222	4,974
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	531	1,221	72,675	71,398	53,616	11,278	866	2,417	8,605
Manufacturing	227	493	31,654	31,427	21,538	6,488	509	1,354	3,605
Transportation, communication, electric, gas, and sanitary services	158	567	9,875	9,792	4,607	1,607	384	1,182	1,644
Wholesale and retail trade	2,509	5,614	411,545	407,569	320,399	25,181	5,025	4,519	25,294
Wholesale trade	358	823	141,879	140,120	118,178	6,415	1,219	1,144	6,078
Retail trade	2,150	4,788	269,245	267,029	201,896	18,710	3,803	3,370	19,195
Finance, insurance, and real estate	1,504	5,488	25,524	22,480	1,545	1,454	1,335	4,546	6,299
Services	1,432	3,418	93,446	92,842	12,207	23,203	1,511	2,848	36,705
SOUTH DAKOTA									
All industrial divisions	4,856	12,323	295,549	288,410	190,649	23,683	6,385	11,931	33,021
Agriculture, forestry, and fisheries	1,991	4,685	99,688	98,160	65,563	2,529	2,930	7,108	10,248
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	202	444	22,918	22,647	16,193	3,464	468	906	2,315
Manufacturing	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	173	351	6,472	6,449	3,554	1,196	135	580	659
Wholesale and retail trade	738	1,740	117,717	113,025	87,234	9,773	1,642	1,419	5,686
Wholesale trade	123	276	30,009	26,458	23,026	2,364	476	335	1,109
Retail trade	615	1,464	87,708	86,567	64,208	7,409	1,166	1,084	4,577
Finance, insurance, and real estate	1,097	3,445	13,579	13,290	6,559	503	599	865	3,476
Services	605	1,507	27,000	26,682	4,940	5,108	533	825	10,610

Footnotes at end of table.

PARTNERSHIPS IN 23 STATES

Table 3.6—NUMBER OF PARTNERSHIPS, RECEIPTS, AND SELECTED DEDUCTION ITEMS, BY INDUSTRIAL DIVISION—Continued

State and industrial division	Number of--		Receipts		Cost of goods sold	Payroll	Taxes	Depreciation	Net profit (less loss)
	Partnerships	Partners	Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
UTAH									
All industrial divisions	4,797	14,117	370,851	359,999	214,929	40,568	7,423	15,122	51,582
Agriculture, forestry, and fisheries	665	1,423	35,127	33,872	23,727	2,087	800	2,558	3,291
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	431	921	53,748	52,763	41,715	6,212	665	1,063	6,191
Manufacturing	60	141	20,207	19,498	15,962	2,764	205	298	882
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	1,191	2,832	161,444	158,462	117,235	13,399	1,930	2,468	8,309
Wholesale trade	163	490	46,387	45,373	35,177	3,049	553	1,054	2,130
Retail trade	1,004	2,295	114,420	112,452	81,885	10,328	1,377	1,414	6,342
Finance, insurance, and real estate	1,292	5,726	23,563	19,282	92	1,909	2,126	3,825	4,229
Services	911	2,341	58,353	57,985	6,388	10,221	1,020	3,392	26,675
VERMONT									
All industrial divisions	1,891	4,345	108,953	107,704	65,012	15,219	2,575	3,775	14,096
Agriculture, forestry, and fisheries	525	1,104	13,064	12,822	6,607	1,230	425	1,514	2,591
Mining	-	-	-	-	-	-	-	-	-
Contract construction	149	372	12,389	12,331	8,332	1,892	165	546	1,362
Manufacturing	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	366	751	46,410	45,962	33,993	3,629	927	487	3,449
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	334	682	39,204	38,871	28,709	3,185	412	429	3,012
Finance, insurance, and real estate	387	898	4,260	4,128	393	360	136	329	1,255
Services	319	757	15,302	15,195	2,329	2,017	263	370	4,775
WEST VIRGINIA									
All industrial divisions	8,350	59,913	296,271	293,185	162,426	41,765	7,711	12,416	47,404
Agriculture, forestry, and fisheries	272	861	4,152	4,100	2,630	440	86	405	195
Mining	2,716	38,971	14,844	14,681	7,457	4,076	774	1,986	[1]978
Contract construction	465	965	30,087	30,052	20,125	10,131	1,367	778	3,538
Manufacturing	219	486	25,237	24,923	16,165	3,723	498	683	3,594
Transportation, communication, electric, gas, and sanitary services	448	5,962	5,428	5,413	2,215	716	169	1,037	982
Wholesale and retail trade	1,220	2,789	131,099	130,263	97,716	11,052	1,745	1,471	8,023
Wholesale trade	111	276	38,603	38,273	30,529	3,152	525	378	2,071
Retail trade	1,084	2,415	92,035	91,529	67,187	7,900	1,220	1,093	6,053
Finance, insurance, and real estate	1,945	7,088	15,448	14,570	388	719	1,367	1,999	5,539
Services	1,065	2,791	69,976	69,183	15,730	10,908	1,705	4,057	26,511
WYOMING									
All industrial divisions	2,699	6,818	172,909	169,058	98,063	21,037	4,691	7,638	21,134
Agriculture, forestry, and fisheries	631	1,451	27,175	25,297	13,869	3,395	1,665	3,256	2,938
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	809	1,781	75,281	74,283	52,621	7,845	1,310	953	4,903
Wholesale trade	104	259	11,556	11,463	8,905	808	129	124	1,038
Retail trade	705	1,522	63,725	62,820	43,716	7,037	1,181	829	3,865
Finance, insurance, and real estate	726	2,200	5,121	4,627	-	416	644	1,230	1,148
Services	369	983	25,636	25,463	2,061	4,355	269	502	10,404

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. Estimates are rounded and may not add to totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.7—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND PAYROLL AS A PERCENT OF BUSINESS RECEIPTS, BY SIZE OF PAYROLL AND SELECTED INDUSTRIES

Selected industry	Size of payroll															
	Total				$1 under $500				$500 under $1,500				$1,500 under $2,500			
	Number of partnerships	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of partnerships	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of partnerships	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of partnerships	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	475,457	68,793,754	10,693,596	15.5	62,710	1,263,496	12,454	1.0	53,292	1,642,114	50,718	3.1	35,244	1,444,799	69,595	4.8
Agriculture, forestry, and fisheries	80,074	4,769,093	527,190	11.1	29,743	624,653	5,116	0.8	13,206	387,635	12,087	3.1	6,498	263,491	12,632	4.8
Farms	73,553	3,959,255	421,759	10.7	29,104	618,340	4,965	0.8	12,335	372,431	11,211	3.0	5,934	245,685	11,554	4.7
Field crop farms	22,476	1,183,184	125,945	10.6	9,145	151,341	1,372	0.9	3,509	93,273	3,106	3.3	1,482	63,020	2,834	4.5
Livestock farms	36,709	1,931,318	120,901	6.3	16,783	421,662	3,040	0.7	6,886	240,370	6,219	2.6	3,165	152,048	6,278	4.1
Other farms	14,368	844,753	174,913	20.7	3,175	45,337	553	1.2	1,940	38,788	1,886	4.9	1,287	30,617	2,442	8.0
Other agriculture, forestry, and fisheries	6,520	809,838	105,431	13.0	639	6,313	151	2.4	871	15,204	876	5.8	564	17,806	1,078	6.1
Mining	5,287	760,788	133,584	17.6	1,131	3,470	219	6.3	978	16,399	917	5.6	283	12,605	528	4.2
Contract construction	36,039	5,916,621	1,302,848	22.0	2,596	48,270	572	1.2	3,202	93,630	3,146	3.4	2,186	73,616	4,324	5.9
General contractors	13,769	3,613,392	682,917	18.9	874	25,205	180	0.7	1,150	46,298	1,138	2.5	892	41,062	1,797	4.4
Special trade contractors	21,884	2,204,463	588,939	26.7	1,673	22,335	385	1.7	1,978	44,012	1,937	4.4	1,270	32,355	2,482	7.7
Manufacturing	24,960	5,394,944	1,174,449	21.8	1,454	30,392	298	1.0	1,569	46,948	1,481	3.2	1,357	42,149	2,634	6.2
Food and kindred products	2,957	1,187,588	142,988	12.0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Apparel and other textile products	1,739	559,266	192,348	34.4	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Lumber and wood products, except furniture	3,765	669,767	137,603	20.5	(1)	(1)	(1)	(1)	320	12,451	283	2.3	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries	3,632	439,293	124,602	28.4	222	7,422	50	0.7	226	2,820	204	7.2	206	6,033	381	6.3
Machinery, except electric	3,490	473,101	125,913	26.6	250	2,835	37	1.3	(1)	(1)	(1)	(1)	226	5,742	446	7.8
Other manufacturing	9,378	2,065,929	450,995	21.8	662	11,309	136	1.2	581	19,884	607	3.1	444	12,350	863	7.0
Transportation, communication, electric, gas, and sanitary services	9,504	1,179,791	255,535	21.7	771	10,937	164	1.5	794	15,288	732	4.8	807	25,849	1,546	6.0
Transportation	8,038	1,032,344	214,474	20.8	501	9,807	99	1.0	672	13,206	617	4.7	758	25,047	1,469	5.9
Trucking and warehousing	5,833	718,776	152,303	21.2	305	3,620	54	1.5	445	8,171	367	4.5	537	18,192	1,044	5.7
Other transportation	2,205	313,568	62,171	19.8	(1)	(1)	(1)	(1)	227	5,035	250	5.0	222	6,855	425	6.2
Communication, electric, gas, and sanitary services	1,466	147,447	41,061	27.8	270	1,130	65	5.8	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade	156,868	31,673,775	2,666,341	8.4	11,021	365,178	2,571	0.7	15,245	690,371	14,802	2.1	11,586	677,491	23,030	3.4
Wholesale trade	20,676	9,934,515	608,348	6.1	1,373	79,890	280	0.4	1,408	101,151	1,408	1.4	1,135	108,950	2,271	2.1
Groceries and related products	4,321	2,829,959	161,016	5.7	202	19,284	41	0.2	307	19,946	301	1.5	193	25,355	380	1.5
Farm products—raw materials	1,838	1,639,103	41,217	2.5	191	24,955	52	0.2	107	24,083	128	0.5	124	36,562	262	0.7
Machinery, equipment, and supplies	1,801	573,874	50,733	8.8	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other wholesale trade	12,717	4,891,579	355,382	7.3	833	31,182	161	0.5	841	53,178	814	1.5	740	42,732	1,461	3.4
Retail trade	134,536	21,413,283	2,026,938	9.5	9,574	283,528	2,282	0.8	13,640	579,710	13,182	2.3	10,372	564,335	20,592	3.6
Building materials, hardware, and farm equipment	10,062	2,025,688	184,714	9.1	384	16,536	70	0.4	659	32,512	665	2.0	630	35,302	1,237	3.5
General merchandise stores	6,673	1,214,717	112,463	9.3	594	19,332	108	0.6	810	31,380	833	2.7	663	44,374	1,272	2.9
Food stores	19,338	4,545,932	318,387	7.0	1,191	52,859	316	0.6	2,419	144,738	2,379	1.6	1,572	133,022	3,197	2.4
Grocery stores, meat, fish, fruit, and vegetable markets	16,731	4,260,889	271,317	6.4	1,043	47,953	268	0.6	2,198	141,421	2,139	1.5	1,248	120,856	2,522	2.1
Other food stores	2,607	285,043	47,070	16.5	(1)	(1)	(1)	(1)	222	3,317	240	7.2	324	12,166	675	5.5
Automotive dealers	27,200	5,447,115	378,755	7.0	2,059	92,160	532	0.6	2,619	130,094	2,355	1.8	2,341	153,874	4,697	3.1
Gasoline service stations	17,706	2,291,852	156,853	6.8	1,429	54,578	369	0.7	1,946	87,038	1,774	2.0	1,754	101,174	3,490	3.4
Other automotive dealers	9,494	3,155,263	221,902	7.0	630	37,582	163	0.4	673	43,056	581	1.3	587	52,700	1,207	2.3
Apparel and accessory stores	8,650	1,179,438	130,592	11.1	761	17,128	133	0.8	883	29,857	834	2.8	624	26,118	1,211	4.6
Furniture, home furnishings, and equipment stores	8,987	1,374,500	150,571	11.0	619	13,368	163	1.2	835	29,886	823	2.8	496	23,962	979	4.1
Eating and drinking places	28,614	2,175,656	431,366	19.8	1,650	21,678	412	1.9	2,655	59,910	2,607	4.4	2,317	57,197	4,537	7.9
Drug and proprietary stores	5,072	891,580	93,250	10.5	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	271	16,139	567	3.5
Other retail trade	19,941	2,558,657	226,840	8.9	2,139	43,228	510	1.2	2,612	113,820	2,528	2.2	1,458	74,347	2,895	3.9
Wholesale and retail trade not allocable	1,656	325,977	31,055	9.5	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	47,965	5,326,733	1,112,025	20.9	9,019	97,130	1,918	2.0	8,883	226,413	8,466	3.7	4,982	183,537	9,835	5.4
Finance	3,573	1,939,879	735,232	37.9	397	1,002	75	7.5	595	19,019	548	2.9	(1)	(1)	(1)	(1)
Security and commodity brokers, dealers, exchanges, and services	1,584	1,772,077	678,915	38.3	151	795	25	3.1	200	11,953	179	1.5	(1)	(1)	(1)	(1)
Other finance	1,989	167,802	56,317	33.6	245	207	50	24.2	395	7,066	369	5.2	(1)	(1)	(1)	(1)
Insurance agents, brokers, and service	6,604	523,650	89,612	17.1	295	3,270	77	2.4	472	11,544	448	3.9	491	10,119	953	9.4
Real estate	37,788	2,863,204	287,181	10.0	8,327	92,858	1,766	1.9	7,816	195,850	7,470	3.8	4,318	172,872	8,557	4.9
Real estate operators, except developers, and lessors of buildings	30,465	2,391,957	221,633	9.3	6,278	75,339	1,381	1.8	6,709	171,024	6,425	3.8	3,639	138,201	7,197	5.2
Other real estate	7,322	471,247	65,548	13.9	2,049	17,519	385	2.2	1,107	24,826	1,045	4.2	679	34,671	1,360	3.9
Services	113,054	13,677,027	3,503,177	25.6	6,749	82,159	1,544	1.9	9,114	156,951	8,822	5.6	7,336	159,931	14,643	9.2
Hotels, rooming houses, camps, and other lodging places	7,559	693,938	159,348	23.0	820	7,961	204	2.6	1,350	18,958	1,410	7.4	724	16,350	1,525	9.3
Personal services	20,757	1,049,011	313,515	29.9	1,472	15,938	333	2.1	2,366	36,330	2,297	6.3	1,994	31,314	4,037	12.9
Laundries and dry cleaning	7,389	445,474	150,590	33.8	466	4,311	103	2.4	957	13,349	949	7.1	663	11,054	1,320	11.9
Beauty and barber shops	9,392	274,899	110,693	40.3	638	4,393	155	3.5	932	8,748	906	10.4	913	9,950	1,864	18.7
Other personal services	3,976	328,638	52,232	15.9	368	7,234	75	1.0	476	14,233	442	3.1	418	10,310	853	8.3
Business services	9,015	705,122	199,904	28.4	1,017	9,871	228	2.3	1,011	18,344	995	5.4	1,021	28,642	2,053	7.2
Automobile repair and other services	9,865	687,544	131,969	19.2	1,185	23,134	268	1.2	1,153	27,421	1,028	3.7	943	27,879	1,881	6.7
Amusement and recreation services	6,466	525,178	136,880	26.1	694	5,629	142	2.5	907	11,758	887	7.5	741	11,680	1,383	11.8
Medical and health services	19,731	3,507,942	703,630	20.1	256	3,985	63	1.6	374	8,601	316	3.7	306	8,006	639	8.0
Offices of physicians and surgeons	13,379	2,582,412	453,146	17.5	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other medical services	6,352	925,530	250,484	27.1	(1)	(1)	(1)	(1)	294	5,645	233	4.1	231	4,984	486	9.8
Legal services	21,463	3,537,213	740,418	20.9	(1)	(1)	(1)	(1)	521	6,402	534	8.3	693	13,713	1,336	9.7
Other services	18,197	2,971,079	1,117,513	37.6	1,109	14,246	255	1.8	1,430	29,137	1,355	4.7	914	22,347	1,789	8.0

Footnotes at end of table.

Table 3.7—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND PAYROLL AS A PERCENT OF BUSINESS RECEIPTS, BY SIZE OF PAYROLL AND SELECTED INDUSTRIES—Continued

Selected industry	Size of payroll—Continued															
	$2,500 under $5,000				$5,000 under $10,000				$10,000 under $20,000				$20,000 or more			
	Number of partnerships	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of partnerships	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of partnerships	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts	Number of partnerships	Business receipts (Thousand dollars)	Payroll (Thousand dollars)	Payroll as a percent of business receipts
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All industries	67,180	3,833,055	247,038	6.4	79,325	6,841,143	571,573	8.4	73,377	9,777,388	1,050,070	10.7	104,330	43,991,759	8,692,148	19.8
Agriculture, forestry, and fisheries	10,085	500,656	36,187	7.2	8,236	617,543	59,160	9.6	6,308	724,461	89,325	12.3	5,998	1,650,654	312,683	18.9
Farms	9,157	449,808	32,795	7.3	7,038	518,337	50,496	9.7	5,230	564,456	73,357	13.0	4,755	1,190,198	237,381	19.9
Field crop farms	2,712	133,584	9,625	7.2	2,169	158,276	15,744	9.9	1,955	211,610	28,072	13.3	1,503	372,080	65,192	17.5
Livestock farms	4,617	258,992	16,213	6.3	2,879	267,574	20,315	7.6	1,551	220,698	20,982	9.5	828	369,974	47,854	12.9
Other farms	1,828	57,232	6,957	12.2	1,990	92,487	14,437	15.6	1,723	132,148	24,303	18.4	2,424	448,144	124,335	27.7
Other agriculture, forestry, and fisheries	928	50,848	3,392	6.7	1,197	99,206	8,664	8.7	1,078	160,005	15,968	10.0	1,243	460,456	75,302	16.4
Mining	420	24,065	1,512	6.3	575	50,014	4,025	8.0	690	73,283	9,993	13.6	1,210	580,952	116,390	20.0
Contract construction	4,732	206,841	17,581	8.5	6,140	388,219	45,571	11.7	6,305	566,393	90,657	16.0	10,878	4,539,652	1,140,997	25.1
General contractors	1,643	104,292	6,175	5.9	2,364	197,721	17,555	8.9	2,101	282,942	30,750	10.9	4,746	2,915,872	625,322	21.4
Special trade contractors	3,065	101,805	11,341	11.1	3,701	184,137	27,389	14.9	4,170	280,041	59,469	21.2	6,027	1,539,778	485,936	31.6
Manufacturing	2,846	110,514	10,401	9.4	3,635	209,480	26,333	12.6	3,906	342,703	55,937	16.3	10,193	4,612,758	1,077,365	23.4
Food and kindred products	281	24,504	1,036	4.2	437	34,324	3,134	9.1	575	79,694	8,290	10.4	1,168	1,029,784	129,965	12.6
Apparel and other textile products	[1]	[1]	[1]	[1]	189	14,504	1,311	9.0	140	13,704	1,916	14.0	1,161	522,398	188,671	36.1
Lumber and wood products, except furniture	520	15,344	1,794	11.7	542	26,623	3,869	14.5	628	53,468	9,640	18.0	1,357	551,932	121,552	22.0
Printing, publishing, and allied industries	515	16,258	1,951	12.0	560	24,053	4,046	16.8	732	46,463	10,695	23.0	1,170	336,244	107,275	31.9
Machinery, except electric	494	15,809	1,873	11.8	508	26,626	3,936	14.8	464	32,250	6,394	19.8	1,351	384,902	113,067	29.4
Other manufacturing	959	34,414	3,515	10.2	1,399	83,350	10,037	12.0	1,367	117,124	19,002	16.2	3,966	1,787,498	416,835	23.3
Transportation, communication, electric, gas, and sanitary services	1,228	46,677	4,370	9.4	1,672	103,696	12,194	11.8	1,506	183,803	21,558	11.7	2,725	793,541	214,971	27.1
Transportation	1,177	44,928	4,199	9.3	1,425	92,800	10,383	11.2	1,282	166,952	18,545	11.1	2,222	679,604	179,162	26.4
Trucking and warehousing	793	23,579	2,730	11.6	1,001	67,785	7,300	10.8	951	120,049	13,657	11.4	1,802	477,380	127,151	26.6
Other transportation	384	21,349	1,469	6.9	424	25,015	3,083	12.3	331	46,903	4,888	10.4	421	202,224	52,011	25.7
Communication, electric, gas, and sanitary services	[1]	[1]	[1]	[1]	246	10,896	1,811	16.6	224	16,851	3,013	17.9	503	113,937	35,809	31.4
Wholesale and retail trade	25,432	2,058,660	94,213	4.6	31,968	3,851,104	229,223	6.0	28,294	5,356,684	401,530	7.5	33,322	18,674,287	1,900,972	10.2
Wholesale trade	2,317	367,105	8,642	2.4	3,360	771,906	24,073	3.1	4,117	1,255,523	59,923	4.8	6,967	7,249,990	511,751	7.1
Groceries and related products	517	65,692	1,885	2.9	540	136,529	3,522	2.6	787	258,664	11,201	4.3	1,776	2,304,489	143,686	6.2
Farm products—raw materials	214	91,540	748	0.8	269	183,885	2,090	1.1	370	241,033	5,777	2.4	563	1,037,045	32,160	3.1
Machinery, equipment, and supplies	144	15,312	571	3.7	351	44,587	2,313	5.2	365	83,906	5,141	6.1	562	417,355	42,349	10.1
Other wholesale trade	1,442	194,561	5,438	2.8	2,200	406,905	16,148	4.0	2,595	671,920	37,804	5.6	4,066	3,491,101	293,556	8.4
Retail trade	22,924	1,676,659	84,910	5.1	28,229	3,043,759	202,190	6.6	23,861	4,035,850	337,302	8.4	25,936	11,229,442	1,366,480	12.2
Building materials, hardware, and farm equipment	1,629	119,515	6,085	5.1	2,023	249,522	15,265	6.1	2,306	421,864	33,116	7.8	2,432	1,150,437	128,276	11.2
General merchandise stores	1,008	80,110	3,685	4.6	1,268	146,024	8,682	5.9	1,052	182,750	15,295	8.4	1,279	710,747	82,588	11.6
Food stores	3,265	332,129	11,844	3.6	3,880	585,026	28,496	4.9	2,974	723,001	42,847	5.9	4,036	2,575,157	229,308	8.9
Grocery stores, meat, fish, fruit, and vegetable markets	2,779	309,095	10,151	3.3	3,396	552,468	25,022	4.5	2,660	683,833	38,250	5.6	3,409	2,405,263	192,965	8.0
Other food stores	486	23,034	1,693	7.4	484	32,558	3,474	10.7	315	39,168	4,597	11.7	627	169,894	36,343	21.4
Automotive dealers	4,794	457,709	18,060	3.9	6,227	846,997	44,535	5.3	4,658	999,389	65,759	6.6	4,501	2,766,892	242,817	8.8
Gasoline service stations	3,660	332,639	13,718	4.1	4,228	525,480	29,680	5.6	2,908	542,433	40,848	7.5	1,780	648,510	66,974	10.3
Other automotive dealers	1,134	125,070	4,342	3.5	2,000	321,517	14,855	4.6	1,749	456,956	24,911	5.5	2,721	2,118,382	175,843	8.3
Apparel and accesory stores	1,391	89,757	5,158	5.7	1,701	171,766	11,729	6.8	1,598	242,333	21,837	9.0	1,693	602,479	89,690	14.9
Furniture, home furnishings, and equipment stores	1,269	98,214	4,812	4.9	1,833	185,525	12,896	7.0	1,909	290,041	27,783	9.6	2,025	733,504	103,115	14.1
Eating and drinking places	5,255	185,466	19,408	10.5	6,213	313,218	44,357	14.2	4,730	364,220	65,183	17.9	5,794	1,173,967	294,862	25.1
Drug and proprietary stores	675	59,137	2,451	4.1	934	106,797	6,888	6.4	1,355	242,556	20,267	8.4	1,513	452,199	62,881	13.9
Other retail trade	3,639	254,622	13,407	5.3	4,150	438,884	29,342	6.7	3,279	569,696	45,215	7.9	2,663	1,064,060	132,943	12.5
Wholesale and retail trade not allocable	191	14,896	661	4.4	379	35,439	2,960	8.4	316	65,311	4,305	6.6	419	194,855	22,741	11.7
Finance, insurance, and real estate	8,014	404,905	29,030	7.2	7,561	577,253	51,894	9.0	4,223	563,260	59,599	10.6	5,284	3,274,235	951,283	29.1
Finance	500	21,796	1,751	8.0	418	18,515	2,846	15.4	502	51,986	7,274	14.0	989	1,827,015	722,413	39.5
Security and commodity brokers, dealers, exchanges, and services	199	7,512	658	8.8	138	10,239	1,005	9.8	130	28,761	2,130	7.4	691	1,712,523	674,763	39.4
Other finance	300	14,284	1,093	7.7	280	8,276	1,841	22.2	372	23,225	5,144	22.1	298	114,492	47,650	41.6
Insurance agents, brokers, and service	1,525	56,355	5,669	10.1	1,561	96,952	11,202	11.6	1,398	122,675	19,107	15.6	862	222,735	52,156	23.4
Real estate	5,989	326,754	21,610	6.6	5,582	461,786	37,846	8.2	2,323	388,599	33,218	8.5	3,432	1,224,485	176,714	14.4
Real estate operators, except developers, and lessors of buildings	4,839	283,261	17,469	6.2	4,381	380,377	29,549	7.8	1,883	332,308	26,801	8.1	2,736	1,011,447	132,811	13.1
Other real estate	1,150	43,493	4,141	9.5	1,201	81,409	8,297	10.2	440	56,291	6,417	11.4	696	213,038	43,903	20.6
Services	14,178	473,301	52,830	11.2	19,139	1,018,578	140,264	13.8	22,059	1,959,821	320,177	16.3	34,478	9,826,286	2,964,897	30.2
Hotels, rooming houses, camps, and other lodging places	988	27,335	3,500	12.8	1,116	53,660	8,409	15.7	1,083	84,146	15,258	18.1	1,477	485,528	129,042	26.6
Personal services	3,347	79,266	12,456	15.7	3,969	141,237	29,540	20.9	3,740	187,830	53,868	28.7	3,869	557,096	210,984	37.9
Laundries and dry cleaning	969	24,629	3,721	15.1	1,090	35,384	7,719	21.8	1,497	76,141	21,396	28.1	1,747	280,606	115,382	41.1
Beauty and barber shops	1,772	28,222	6,533	23.1	2,039	45,303	15,459	34.1	1,691	58,030	24,964	43.0	1,407	120,253	60,812	50.6
Other personal services	606	26,415	2,202	8.3	840	60,550	6,362	10.5	553	53,659	7,508	14.0	715	156,237	34,790	22.3
Business services	1,261	38,987	4,466	11.5	1,395	58,256	10,275	17.6	1,160	82,772	16,411	19.8	2,149	468,250	165,476	35.3
Automobile repair and other services	1,381	44,969	5,208	11.6	1,795	101,117	12,698	12.6	1,388	110,838	20,843	18.8	2,020	352,186	90,043	25.6
Amusement and recreation services	889	24,981	3,099	12.4	1,001	46,724	7,163	15.3	1,235	86,385	18,442	21.3	999	338,021	105,764	31.3
Medical and health services	1,651	78,748	6,344	8.1	2,864	240,129	21,878	9.1	5,635	701,669	83,918	12.0	8,646	2,466,804	590,472	23.9
Offices of physicians and surgeons	806	42,533	3,202	7.5	1,983	181,918	15,212	8.4	4,283	573,785	63,432	11.1	6,118	1,775,775	371,060	20.9
Other medical services	844	36,215	3,142	8.7	881	58,211	6,666	11.5	1,352	127,884	20,486	16.0	2,528	691,029	219,412	31.8
Legal services	2,714	117,465	10,733	9.1	4,595	268,024	33,065	12.3	5,140	504,111	72,044	14.3	7,604	2,626,103	622,655	23.7
Other services	1,946	61,550	7,024	11.4	2,404	109,431	17,236	15.8	2,678	202,070	39,393	19.5	7,715	2,532,298	1,050,461	41.5

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates for "Contractors not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. Estimates are rounded and may not add to totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.8—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Number of partnerships	906,182	411,599	494,587	42,596	107,423	84,739	76,974	71,290	64,154	25,375	12,209	9,826
Number of partners	2,938,431	1,207,799	1,730,632	128,587	309,185	246,729	229,525	222,212	240,011	129,096	79,445	145,842
						(Thousand dollars)						
Total assets	-	-	69,123,639	-	465,760	1,422,232	2,768,898	5,080,464	10,064,957	8,797,935	8,470,089	32,053,304
Total receipts	80,137,915	19,463,721	60,674,194	2,371,161	3,416,269	4,779,687	6,193,604	7,966,838	11,424,794	7,373,517	5,776,900	11,371,424
Business receipts	78,022,998	19,051,116	58,971,882	2,304,208	3,367,490	4,713,541	6,104,209	7,844,688	11,165,840	7,185,929	5,588,071	10,697,906
Nonqualifying dividends	14,631	3,557	11,074	116	65	148	1,235	495	1,453	348	1,019	6,195
Interest	580,190	83,785	496,405	16,094	5,018	6,313	12,580	23,496	49,908	43,535	52,003	287,458
Rents	341,590	88,759	252,831	5,331	4,597	8,672	18,495	30,868	49,589	34,615	37,669	62,995
Net gain, noncapital assets	103,195	27,348	75,847	13,433	1,827	2,838	5,405	5,080	11,656	7,691	5,933	21,984
Other receipts	1,075,311	209,156	866,155	31,979	37,272	48,175	51,680	62,211	146,348	101,399	92,205	294,886
Total deductions	69,271,962	16,247,827	53,024,135	2,137,587	2,428,757	3,642,972	5,075,821	6,819,379	10,181,763	6,768,881	5,345,467	10,623,508
Cost of goods sold, total	43,148,059	10,835,954	32,312,105	1,494,174	1,283,813	2,052,374	3,161,254	4,503,334	6,882,153	4,548,923	3,400,569	4,985,511
Inventory, beginning-of-year	4,712,731	1,019,860	3,692,871	258,914	56,582	158,575	329,079	544,515	895,272	567,818	371,326	510,790
Purchases	31,054,032	7,663,989	23,390,043	980,886	783,819	1,553,465	2,429,846	3,534,512	5,322,008	3,436,120	2,353,875	2,995,512
Cost of labor	4,414,448	923,822	3,490,626	153,669	199,419	249,767	357,336	448,846	670,579	436,187	422,864	551,959
Material and supplies	1,491,830	443,148	1,048,682	76,014	89,507	67,132	82,516	120,200	179,073	115,227	130,221	188,792
Other costs	6,374,176	1,833,375	4,540,801	237,364	208,442	193,473	302,961	425,146	744,247	590,407	537,081	1,301,680
Less: Inventory, end-of-year	4,899,158	1,048,240	3,850,918	212,673	53,956	170,038	340,484	569,885	929,026	596,836	414,798	563,222
Salaries and wages	6,279,148	1,076,007	5,203,141	132,864	276,478	442,111	534,052	638,891	852,055	503,011	416,009	1,407,670
Payments to partners	1,556,166	363,419	1,192,747	37,140	142,673	166,876	164,791	172,422	189,592	86,941	60,088	172,224
Rent	1,771,706	398,980	1,372,726	56,538	138,195	178,108	173,384	184,191	205,893	121,418	91,710	223,289
Interest	2,217,619	315,355	1,902,264	44,010	16,534	26,050	57,998	100,796	233,960	253,754	256,850	912,312
Taxes	2,181,258	510,007	1,671,251	50,111	52,874	90,534	131,235	184,833	299,983	218,819	194,253	448,609
Casualty losses	17,492	7,460	10,032	331	560	1,100	1,553	1,812	1,355	743	565	2,013
Bad debts	132,095	21,455	110,640	6,168	5,042	5,208	9,991	12,183	23,680	15,767	12,141	20,460
Repairs	830,334	266,420	563,914	20,761	19,618	28,831	49,242	67,876	109,355	80,919	66,794	120,518
Depreciation	3,006,673	723,140	2,283,533	62,596	49,367	94,104	143,203	208,875	377,485	296,423	295,894	755,586
Amortization	42,368	2,040	40,328	3,694	291	479	3,089	393	1,579	3,638	4,080	23,085
Retirement plans, etc	71,352	6,374	64,978	744	1,033	1,577	2,589	2,096	3,835	4,962	4,339	43,803
Net loss, noncapital assets	24,636	9,113	15,523	2,592	4,382	773	638	1,108	1,971	2,389	651	1,019
Other deductions	7,993,056	1,712,103	6,280,953	225,864	437,897	554,847	642,802	740,569	998,867	631,174	541,524	1,507,409
Gross profit (less loss)	34,874,939	8,215,162	26,659,777	810,034	2,083,677	2,661,167	2,942,955	3,341,354	4,283,687	2,637,006	2,187,502	5,712,395
Gross profit	35,009,961	8,244,377	26,765,584	819,838	2,093,833	2,665,880	2,951,129	3,351,751	4,301,806	2,647,821	2,193,629	5,739,897
Gross loss	135,022	29,215	105,807	9,804	10,156	4,713	8,174	10,397	18,119	10,815	6,127	27,502
Net profit (less loss)	10,865,953	3,215,894	7,650,059	233,574	987,512	1,136,715	1,117,783	1,147,459	1,243,031	604,636	431,433	747,916
Net profit	12,760,022	3,555,297	9,204,725	327,644	1,063,268	1,198,917	1,209,371	1,243,657	1,437,700	787,703	585,643	1,350,822
Net loss	1,894,069	339,403	1,554,666	94,070	75,756	62,202	91,588	96,198	194,669	183,067	154,210	602,906
AGRICULTURE, FORESTRY, AND FISHERIES												
Number of partnerships	124,633	94,813	29,820	2,928	5,013	3,953	4,490	5,397	5,378	1,876	554	231
Number of partners	312,434	230,491	81,943	6,867	12,097	10,722	11,469	15,078	16,280	6,244	1,850	1,336
						(Thousand dollars)						
Total assets	-	-	2,911,902	-	21,866	66,771	163,899	379,620	854,688	645,540	379,263	400,255
Total receipts	5,612,519	3,237,286	2,375,233	128,410	90,177	124,177	220,606	350,737	581,170	432,321	229,574	218,061
Business receipts	5,449,690	3,141,003	2,308,687	124,823	83,539	122,597	217,185	345,707	568,392	418,522	223,390	204,532
Nonqualifying dividends	1,135	568	567	(1)	-	13	(1)	92	161	50	222	21
Interest	17,854	10,528	7,326	293	(1)	125	209	502	1,711	1,729	1,179	1,573
Rents	27,628	15,159	12,469	220	104	258	694	1,658	2,464	3,288	1,519	2,264
Net gain, noncapital assets	11,657	6,388	5,269	1,066	144	56	182	387	543	1,577	697	617
Other receipts	104,555	63,640	40,915	2,005	6,385	1,128	2,331	2,391	7,899	7,155	2,567	9,054
Total deductions	4,979,066	2,706,934	2,272,132	109,533	76,335	112,692	204,156	321,628	561,214	429,077	234,151	223,346
Cost of goods sold, total	3,394,603	1,827,882	1,566,721	78,046	49,094	72,755	143,028	217,106	391,188	290,188	165,653	159,663
Inventory, beginning-of-year	352,896	185,387	167,509	10,356	556	6,206	15,576	16,152	36,420	34,606	25,987	21,650
Purchases	1,359,606	607,256	752,350	34,797	17,233	32,688	73,310	104,449	170,355	135,849	105,302	78,367
Cost of labor	503,814	239,478	264,336	11,922	9,408	14,692	25,420	37,654	70,451	45,103	23,958	25,728
Material and supplies	124,259	72,304	51,955	1,486	4,128	3,692	2,980	6,984	10,822	11,809	4,627	5,427
Other costs	1,413,544	914,616	498,928	24,314	18,396	18,376	36,724	67,631	139,308	105,806	35,964	52,409
Less: Inventory, end-of-year	359,516	191,159	168,357	4,829	627	2,899	10,982	15,764	36,168	42,985	30,185	23,918
Salaries and wages	23,376	8,710	14,666	634	875	1,070	1,053	608	3,263	1,569	4,117	1,477
Payments to partners	60,967	24,468	36,499	915	3,001	3,090	3,749	6,362	8,128	5,845	3,641	1,768
Rent	182,953	89,564	93,389	4,928	4,669	7,034	9,422	14,792	21,384	19,600	5,688	5,872
Interest	179,376	93,861	85,515	3,285	2,960	2,258	3,991	10,212	21,263	21,236	11,133	9,177
Taxes	157,276	100,262	57,014	2,961	1,480	2,479	4,462	8,229	16,477	10,625	5,338	4,963
Casualty losses	4,398	3,539	859	(1)	58	241	42	442	61	-	(1)	-
Bad debts	1,932	466	1,466	166	38	163	178	96	301	134	235	155
Repairs	190,098	118,736	71,362	4,398	2,061	2,883	6,297	11,161	18,861	15,743	5,505	4,453
Depreciation	400,765	250,250	150,515	7,543	3,327	7,253	12,001	23,614	42,129	28,554	11,796	14,298
Amortization	(1)	(1)	(1)	-	-	(1)	-	-	(1)	(1)	(1)	(1)
Retirement plans, etc	750	265	485	118	122	(1)	-	56	23	78	18	62
Net loss, noncapital assets	2,598	895	1,703	149	212	(1)	220	824	204	65	22	
Other deductions	379,720	188,031	191,689	6,381	8,438	13,372	19,930	28,730	37,299	35,169	20,942	21,428
Gross profit (less loss)	2,055,087	1,313,121	741,966	46,777	34,445	49,842	74,157	128,601	177,204	128,334	57,737	44,869
Gross profit	2,102,246	1,332,508	769,738	49,169	36,478	51,264	76,614	130,562	189,573	130,354	58,608	47,116
Gross loss	47,159	19,387	27,772	2,392	2,033	1,422	2,457	1,961	12,369	2,020	871	2,247
Net profit (less loss)	633,453	530,352	103,101	18,877	13,842	11,485	16,450	29,109	19,956	3,244	[2]4,577	[2]5,285
Net profit	910,322	632,182	278,140	27,000	19,340	22,485	29,011	48,619	68,916	34,612	15,867	12,290
Net loss	276,869	101,830	175,039	8,123	5,498	11,000	12,561	19,510	48,960	31,368	20,444	17,575

Footnotes at end of table.

Table 3.8—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Number of partnerships	13,243	6,191	7,051	426	2,605	916	911	741	642	326	266	220
Number of partners	94,064	48,619	45,445	2,255	17,286	6,302	4,361	5,703	3,295	1,813	1,191	3,239
						(Thousand dollars)						
Total assets	-	-	1,272,018	-	8,837	14,935	31,341	52,859	104,342	116,420	182,991	760,293
Total receipts	1,110,685	196,663	914,022	17,304	19,024	21,967	46,102	62,007	104,476	96,868	133,768	412,506
Business receipts	1,045,433	184,900	860,533	15,963	18,453	21,641	45,031	58,487	100,545	91,448	117,547	391,418
Nonqualifying dividends	35	10	25	-	-	-	-	-	-	-	(1)	17
Interest	5,475	1,444	4,031	-	83	-	(1)	45	93	145	990	2,674
Rents	6,851	359	6,492	50	(1)	-	(1)	224	238	149	1,128	4,694
Net gain, noncapital assets	4,814	1,958	2,856	279	51	-	216	302	393	120	877	618
Other receipts	48,077	7,992	40,085	1,012	432	326	850	2,949	3,207	5,006	13,218	13,085
Total deductions	1,045,466	180,805	864,661	18,236	20,243	22,237	51,357	56,956	108,073	97,521	124,773	365,265
Cost of goods sold, total	473,729	82,127	391,602	9,558	9,679	9,471	25,493	28,368	57,586	50,925	62,714	137,808
Inventory, beginning-of-year	9,390	1,728	7,662	325	141	33	208	1,075	688	741	927	3,524
Purchases	59,536	20,354	39,182	2,388	836	547	2,481	2,514	10,622	6,650	3,906	9,238
Cost of labor	123,733	23,179	100,554	2,750	2,427	2,966	8,360	9,949	13,866	12,655	16,819	30,762
Material and supplies	28,205	8,851	19,354	1,031	279	1,257	3,354	1,696	1,230	2,028	2,832	5,647
Other costs	262,573	29,495	233,078	3,357	6,127	4,701	11,546	14,204	31,666	30,161	39,310	92,006
Less: Inventory, end-of-year	9,708	1,480	8,228	293	131	33	456	1,070	486	1,310	1,080	3,369
Salaries and wages	9,851	1,855	7,996	438	161	17	1,357	21	1,437	767	686	3,112
Payments to partners	12,202	2,122	10,080	609	416	1,544	1,036	1,081	1,682	1,674	878	1,160
Rent	18,460	2,069	16,391	248	543	232	1,003	1,776	1,745	1,362	2,952	6,530
Interest	19,859	2,770	17,089	509	150	672	717	1,014	865	1,285	1,401	10,476
Taxes	37,921	4,572	33,349	547	614	656	1,393	1,712	2,946	2,634	4,061	18,786
Casualty losses	(1)	-	(1)	-	-	(1)	-	-	(1)	(1)	(1)	(1)
Bad debts	847	213	634	-	-	-	(1)	(1)	-	214	103	306
Repairs	34,019	5,771	28,248	1,302	298	368	1,733	2,350	1,661	3,057	6,504	10,975
Depreciation	88,844	13,057	75,787	1,910	1,327	1,521	3,437	4,337	6,186	6,940	9,041	41,088
Amortization	289	93	196	10	-	-	-	-	52	-	-	134
Retirement plans, etc	692	50	642	(1)	(1)	-	-	-	10	151	41	435
Net loss, noncapital assets	292	152	140	-	12	(1)	(1)	(1)	57	14	(1)	39
Other deductions	347,762	65,954	281,808	3,104	7,039	7,751	15,176	16,292	33,844	28,496	36,377	133,729
Gross profit (less loss)	571,704	102,773	468,931	6,405	8,774	12,170	19,538	30,119	42,959	40,523	54,833	253,610
Gross profit	588,237	103,385	484,852	6,521	10,637	12,170	21,521	31,223	46,579	45,099	56,433	254,669
Gross loss	16,533	612	15,921	116	1,863	-	1,983	1,104	3,620	4,576	1,600	1,059
Net profit (less loss)	65,219	15,858	49,361	[2]932	[2]1,219	[2]270	[2]5,255	5,051	[2]3,597	[2]653	8,995	47,241
Net profit	208,062	40,520	167,542	1,516	3,676	3,097	6,779	9,936	15,035	9,319	19,270	98,914
Net loss	142,843	24,662	118,181	2,448	4,895	3,367	12,034	4,885	18,632	9,972	10,275	51,673
CONTRACT CONSTRUCTION												
Number of partnerships	52,342	25,504	26,838	3,251	8,860	3,846	3,873	2,721	2,445	962	517	363
Number of partners	117,882	55,775	62,107	7,391	19,425	8,832	9,189	6,161	5,867	2,501	1,434	1,307
						(Thousand dollars)						
Total assets	-	-	2,292,930	-	37,491	63,321	136,976	191,958	385,566	331,251	333,658	812,709
Total receipts	7,256,095	1,602,776	5,653,319	364,108	374,409	328,022	500,176	593,651	888,099	618,042	639,279	1,347,533
Business receipts	7,129,026	1,586,594	5,542,432	358,349	372,641	325,152	496,819	586,404	869,762	603,467	619,010	1,310,828
Nonqualifying dividends	59	22	37	(1)	-	-	-	-	(1)	(1)	(1)	24
Interest	10,529	1,579	8,950	459	43	64	293	1,245	1,759	1,511	912	2,664
Rents	45,944	7,555	38,389	614	121	669	1,433	1,838	5,437	5,400	10,715	12,162
Net gain, noncapital assets	7,535	725	6,810	388	343	326	300	400	1,526	615	656	2,256
Other receipts	63,002	6,301	56,701	4,297	1,261	1,811	1,331	3,764	9,614	7,047	7,977	19,599
Total deductions	6,514,555	1,340,868	5,173,687	332,961	310,239	282,088	441,131	537,574	807,966	573,402	599,896	1,288,430
Cost of goods sold, total	5,372,941	1,025,189	4,347,752	283,155	242,759	221,553	350,244	438,443	674,982	481,673	515,127	1,139,816
Inventory, beginning-of-year	256,039	31,766	224,273	13,363	3,366	8,707	14,739	21,321	51,791	41,250	26,957	42,779
Purchases	1,190,624	296,651	893,973	37,208	58,533	71,076	114,073	119,695	204,240	110,703	95,075	83,370
Cost of labor	1,205,961	245,718	960,243	57,889	55,687	62,526	94,786	127,049	164,942	107,735	131,498	158,131
Material and supplies	819,847	221,573	598,274	59,826	48,146	33,485	33,649	60,005	93,334	66,281	83,809	119,739
Other costs	2,160,946	267,542	1,893,404	118,862	79,309	58,064	106,394	129,263	206,250	189,422	224,177	781,663
Less: Inventory, end-of-year	260,476	38,061	222,415	3,993	2,282	12,305	13,397	18,890	45,575	33,718	46,389	45,866
Salaries and wages	96,887	23,689	73,198	4,412	5,791	3,630	9,855	7,980	11,720	7,639	8,324	13,847
Payments to partners	132,551	55,852	76,699	3,914	19,173	10,036	12,315	11,955	8,911	4,314	1,951	4,130
Rent	102,781	14,621	88,160	9,238	5,420	4,864	7,272	8,080	9,332	10,857	9,074	24,023
Interest	49,811	10,288	39,523	1,498	1,138	1,402	2,411	3,220	5,997	5,174	5,903	12,780
Taxes	116,259	27,465	88,794	4,794	5,028	6,239	10,483	10,824	15,899	10,112	12,337	13,078
Casualty losses	891	332	559	(1)	12	297	16	119	64	22	(1)	18
Bad debts	7,080	641	6,439	852	275	712	637	429	1,371	894	205	1,064
Repairs	74,568	19,755	54,813	2,328	2,084	1,900	4,463	5,971	10,565	7,702	4,918	14,882
Depreciation	138,946	40,414	98,532	3,989	4,856	5,605	10,672	10,338	17,758	11,221	13,630	20,463
Amortization	79	(1)	71	-	-	13	-	-	(1)	-	-	57
Retirement plans, etc	4,037	456	3,581	33	18	159	432	301	707	479	432	1,020
Net loss, noncapital assets	972	403	569	125	157	22	(1)	32	146	64	(1)	14
Other deductions	416,752	121,755	294,997	18,614	23,528	25,696	32,325	39,882	50,513	33,251	27,990	43,238
Gross profit (less loss)	1,756,085	561,405	1,194,680	75,194	129,882	103,599	146,575	147,961	194,780	121,794	103,883	171,012
Gross profit	1,773,649	562,914	1,210,735	76,092	131,519	104,053	147,171	149,238	196,168	123,187	104,768	178,539
Gross loss	17,564	1,509	16,055	898	1,637	454	596	1,277	1,388	1,393	885	7,527
Net profit (less loss)	741,540	261,908	479,632	31,147	64,170	45,934	59,045	56,077	80,133	44,640	39,383	59,103
Net profit	811,150	271,738	539,412	35,647	68,714	48,820	63,000	63,906	87,650	51,980	44,483	75,212
Net loss	69,610	9,830	59,780	4,500	4,544	2,886	3,955	7,829	7,517	7,340	5,100	16,109

Footnotes at end of table.

Table 3.8—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Number of partnerships	34,486	11,928	22,558	1,996	6,178	4,261	3,238	2,841	2,471	875	436	261
Number of partners	84,688	26,746	57,942	4,680	13,994	9,786	7,969	7,192	6,760	3,025	2,301	2,235
						(Thousand dollars)						
Total assets	-	-	2,220,609	-	26,210	71,098	118,253	197,678	387,441	298,895	301,387	819,647
Total receipts	5,697,329	752,630	4,944,699	212,859	138,819	227,208	357,482	524,652	901,346	685,416	732,018	1,164,899
Business receipts	5,640,008	745,539	4,894,469	211,216	137,582	226,336	355,527	518,970	893,945	678,123	725,273	1,147,497
Nonqualifying dividends	131	-	131	(1)	(1)	-	-	71	(1)	(1)	30	(1)
Interest	7,100	915	6,185	112	235	16	135	297	1,217	832	1,050	2,291
Rents	13,178	2,115	11,063	142	104	168	778	433	2,414	1,564	1,098	4,362
Net gain, noncapital assets	2,834	478	2,356	364	209	58	76	292	547	316	159	335
Other receipts	34,078	3,583	30,495	1,022	686	630	966	4,589	3,217	4,572	4,408	10,405
Total deductions	5,135,410	649,009	4,486,401	187,479	114,505	188,503	311,454	473,660	809,935	625,030	678,228	1,097,607
Cost of goods sold, total	3,962,280	477,102	3,485,178	144,070	80,115	131,920	224,646	361,595	626,486	498,450	539,396	878,500
Inventory, beginning-of-year	428,685	31,498	397,187	22,998	2,860	8,568	16,429	28,394	63,872	59,158	62,920	131,988
Purchases	2,381,006	284,272	2,096,734	84,060	33,638	69,342	111,670	218,241	363,373	302,704	343,816	569,890
Cost of labor	1,018,413	114,131	904,282	40,261	30,305	40,524	87,511	107,532	180,730	125,704	120,304	171,411
Material and supplies	198,537	34,017	164,520	6,111	6,932	8,189	11,957	12,898	34,040	18,052	21,857	44,484
Other costs	396,482	46,480	350,002	15,262	10,217	14,996	13,863	26,815	54,719	55,335	57,788	101,007
Less: Inventory, end-of-year	460,843	33,296	427,547	24,622	3,837	9,699	16,784	32,285	70,248	62,503	67,289	140,280
Salaries and wages	156,036	16,499	139,537	7,153	1,378	3,192	4,923	12,677	23,627	23,729	27,477	35,381
Payments to partners	110,709	16,121	94,588	3,789	7,724	10,680	13,039	15,869	18,917	8,577	8,507	7,486
Rent	76,285	8,611	67,674	3,664	4,248	6,168	7,236	7,315	9,865	6,971	6,678	15,529
Interest	34,266	5,013	29,253	1,021	479	1,053	2,583	2,853	4,253	3,357	3,196	10,458
Taxes	107,696	15,287	92,409	4,189	2,823	4,390	8,688	10,979	18,804	13,088	11,888	17,560
Casualty losses	577	397	180	-	16	-	-	17	82	32	25	(1)
Bad debts	9,549	1,028	8,521	541	129	201	895	1,099	1,690	1,334	1,208	1,424
Repairs	55,167	11,952	43,215	1,621	1,124	1,821	2,933	4,213	8,209	6,592	6,183	10,519
Depreciation	139,482	26,397	113,085	4,298	2,555	6,524	8,701	11,876	20,187	14,583	14,010	30,351
Amortization	1,000	131	869	(1)	212	12	(1)	20	32	54	82	454
Retirement plans, etc	5,119	119	5,000	273	39	42	163	94	468	583	836	2,502
Net loss, noncapital assets	829	597	232	32	-	(1)	15	51	62	15	(1)	51
Other deductions	476,415	69,755	406,660	16,827	13,663	22,498	37,630	45,002	77,253	47,665	58,738	87,384
Gross profit (less loss)	1,677,728	268,437	1,409,291	67,146	57,467	94,416	130,881	157,375	267,459	179,673	185,877	268,997
Gross profit	1,685,025	269,543	1,415,482	67,343	58,212	94,963	130,955	158,160	267,672	179,673	186,011	272,493
Gross loss	7,297	1,106	6,191	197	745	547	74	785	213	-	134	3,496
Net profit (less loss)	561,919	103,621	458,298	25,380	24,314	38,705	46,028	50,992	91,411	60,386	53,790	67,292
Net profit	621,046	112,463	508,583	27,100	29,241	42,773	49,501	55,657	97,071	62,507	57,398	87,335
Net loss	59,127	8,842	50,285	1,720	4,927	4,068	3,473	4,665	5,660	2,121	3,608	20,043
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
Number of partnerships	15,236	7,867	7,369	619	2,164	1,206	1,275	987	670	236	119	93
Number of partners	42,897	22,525	20,372	1,367	4,682	2,697	2,927	3,352	2,134	845	559	1,809
						(Thousand dollars)						
Total assets	-	-	621,775	-	10,209	19,589	44,720	67,548	97,983	79,874	81,099	220,753
Total receipts	1,336,826	408,478	928,348	42,302	73,568	55,835	102,516	125,606	185,680	125,899	99,614	117,328
Business receipts	1,310,437	403,076	907,361	42,125	73,061	54,228	101,160	123,735	182,538	123,279	93,779	113,456
Nonqualifying dividends	172	150	22	-	-	-	17	-	(1)	-	(1)	-
Interest	1,717	456	1,261	11	(1)	(1)	88	82	291	122	214	443
Rents	4,979	809	4,170	18	114	25	240	885	730	1,374	357	427
Net gain, noncapital assets	2,032	275	1,757	122	32	43	168	246	435	465	111	135
Other receipts	17,489	3,712	13,777	26	358	1,532	843	658	1,683	659	5,151	2,867
Total deductions	1,194,653	350,468	844,185	40,108	63,321	50,200	89,143	108,304	170,428	115,387	89,868	117,426
Cost of goods sold, total	818,577	232,159	586,418	32,357	44,613	31,591	61,937	70,941	119,790	82,552	63,362	79,275
Inventory, beginning-of-year	30,471	6,122	24,349	1,956	564	169	2,219	780	2,756	6,078	3,061	6,766
Purchases	278,365	75,137	203,228	4,389	15,011	6,580	18,330	16,959	46,434	35,041	22,875	37,609
Cost of labor	242,425	60,646	181,779	6,226	10,920	10,807	19,590	24,365	38,926	28,960	16,511	25,474
Material and supplies	28,225	10,716	17,509	846	1,308	1,073	2,155	3,812	3,625	1,500	1,007	2,183
Other costs	266,748	85,073	181,675	21,532	17,037	13,120	20,224	25,869	31,113	16,143	23,021	13,616
Less: Inventory, end-of-year	27,657	5,535	22,122	2,592	227	158	581	844	3,064	5,170	3,113	6,373
Salaries and wages	13,110	1,710	11,400	28	58	457	508	1,359	1,638	1,605	4,646	1,101
Payments to partners	29,392	8,020	21,372	472	3,383	3,598	2,920	4,092	2,969	2,232	613	1,093
Rent	30,749	6,014	24,735	996	3,477	1,816	2,712	2,617	3,786	4,274	2,691	2,366
Interest	21,848	5,782	16,066	231	284	521	1,292	1,415	2,187	1,782	584	7,770
Taxes	43,392	14,012	29,380	756	1,629	1,631	2,615	4,570	7,167	4,300	3,013	3,699
Casualty losses	274	27	247	(1)	-	(1)	12	(1)	60	(1)	(1)	156
Bad debts	1,494	215	1,279	89	20	11	66	271	264	216	171	171
Repairs	7,348	2,002	5,346	309	349	253	2,635	395	371	443	421	170
Depreciation	83,792	32,783	51,009	1,633	2,268	3,143	5,807	8,346	9,807	7,244	5,554	7,207
Amortization	481	-	481	-	-	(1)	-	14	295	66	105	-
Retirement plans, etc	1,272	105	1,167	91	47	142	26	74	169	185	275	158
Net loss, noncapital assets	822	281	541	237	-	-	(1)	237	(1)	(1)	39	15
Other deductions	142,102	47,358	94,744	2,904	7,193	7,035	8,608	13,972	21,920	10,478	8,389	14,245
Gross profit (less loss)	491,860	170,917	320,943	9,768	28,448	22,637	39,223	52,794	62,748	40,727	30,417	34,181
Gross profit	496,235	171,399	324,836	9,794	28,449	22,742	39,234	53,011	62,878	41,263	30,433	37,032
Gross loss	4,375	482	3,893	26	(1)	105	11	217	130	536	16	2,851
Net profit (less loss)	142,173	58,010	84,163	2,194	10,247	5,635	13,373	17,302	15,252	10,512	9,746	298
Net profit	174,601	63,443	111,158	3,438	11,596	6,794	14,305	20,286	17,543	11,716	12,363	13,117
Net loss	32,428	5,433	26,995	1,244	1,349	1,159	932	2,984	2,291	1,204	2,617	13,215

Footnotes at end of table.

Table 3.8—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Number of partnerships	220,700	96,017	124,683	13,071	25,893	23,056	22,777	19,592	14,736	3,764	1,250	544
Number of partners	500,895	208,983	291,912	29,530	58,032	50,789	51,902	45,775	37,000	11,087	4,743	3,054
						(Thousand dollars)						
Total assets	-	-	8,231,815	-	115,807	387,248	821,018	1,386,232	2,252,598	1,266,839	865,527	1,136,546
Total receipts	34,867,991	8,770,789	26,097,202	1,144,101	955,258	1,907,651	2,952,190	4,216,221	6,172,618	3,668,320	2,339,589	2,741,254
Business receipts	34,448,298	8,693,127	25,755,171	1,125,751	945,644	1,887,211	2,926,853	4,175,340	6,090,192	3,619,441	2,298,499	2,686,240
Nonqualifying dividends	1,830	403	1,427	45	(1)	45	60	192	401	234	424	24
Interest	36,938	4,660	32,278	737	119	536	2,257	3,474	8,061	6,732	4,943	5,419
Rents	95,209	24,604	70,605	1,796	425	1,993	5,170	12,053	20,237	7,629	6,490	14,812
Net gain, noncapital assets	10,625	2,802	7,823	3,071	420	155	453	1,026	1,463	394	394	247
Other receipts	275,091	45,193	229,898	12,701	8,648	17,711	17,397	24,136	52,264	33,690	28,839	34,512
Total deductions	32,602,002	8,090,713	24,511,289	1,087,118	853,029	1,730,432	2,716,825	3,905,883	5,799,929	3,511,117	2,245,839	2,661,117
Cost of goods sold, total	26,061,657	6,458,601	19,603,056	856,065	621,487	1,293,210	2,055,363	3,055,556	4,644,922	2,927,296	1,866,811	2,282,346
Inventory, beginning-of-year	3,434,890	723,555	2,711,335	191,551	42,424	120,700	263,498	451,340	708,420	402,268	237,125	294,009
Purchases	24,762,554	6,078,009	18,684,545	788,420	587,482	1,263,867	1,992,707	2,961,976	4,393,478	2,771,723	1,745,527	2,179,365
Cost of labor	266,630	40,227	226,403	8,083	3,161	9,528	19,441	29,208	70,644	36,857	24,336	25,145
Material and supplies	138,953	45,239	93,714	2,327	7,947	6,673	12,201	15,530	23,469	9,657	11,603	4,307
Other costs	1,026,404	309,731	716,673	26,397	20,718	21,552	46,881	72,838	188,519	124,728	102,936	112,104
Less: Inventory, end-of-year	3,567,774	738,160	2,829,614	160,713	40,245	129,110	279,365	475,336	739,608	417,937	254,716	332,584
Salaries and wages	2,399,711	543,593	1,856,118	83,293	69,580	145,880	226,510	321,582	456,160	240,800	157,534	154,779
Payments to partners	464,038	105,524	358,514	14,720	23,348	47,026	64,661	68,771	78,543	31,392	18,273	11,780
Rent	487,263	131,522	355,741	22,083	30,179	50,594	61,472	63,612	62,571	28,644	18,224	18,362
Interest	143,597	32,502	111,095	4,635	1,811	4,412	9,581	17,592	27,751	15,467	11,575	18,271
Taxes	504,342	160,467	343,875	16,159	13,340	30,192	46,328	64,006	83,493	42,066	22,535	25,756
Casualty losses	4,941	1,449	3,492	217	141	400	1,208	330	709	133	78	276
Bad debts	59,808	11,626	48,182	2,784	1,401	2,457	4,446	7,125	13,048	7,215	5,199	4,507
Repairs	135,023	41,185	93,838	4,778	4,637	7,774	13,338	15,218	22,507	10,695	7,051	7,840
Depreciation	357,838	103,313	254,525	10,951	9,245	19,828	32,618	46,922	66,685	29,595	18,355	20,326
Amortization	994	66	928	73	53	198	195	92	105	145	54	13
Retirement plans, etc	6,844	447	6,397	144	43	49	113	421	983	756	871	3,017
Net loss, noncapital assets	4,197	2,072	2,125	887	235	70	160	362	176	133	75	27
Other deductions	1,971,749	498,346	1,473,403	70,329	77,529	128,342	200,832	244,294	342,276	176,780	119,204	113,817
Gross profit (less loss)	8,386,641	2,234,526	6,152,115	269,686	324,157	594,001	871,490	1,119,784	1,445,270	692,145	431,688	403,894
Gross profit	8,404,077	2,239,247	6,164,830	275,071	324,752	595,379	872,741	1,120,282	1,445,405	692,268	432,328	406,604
Gross loss	17,436	4,721	12,715	5,385	595	1,378	1,251	498	135	123	640	2,710
Net profit (less loss)	2,265,989	680,076	1,585,913	56,983	102,229	177,219	235,365	310,338	372,689	157,203	93,750	80,137
Net profit	2,425,722	728,583	1,697,139	77,363	115,766	188,681	254,550	324,670	387,342	165,661	97,732	85,374
Net loss	159,733	48,507	111,226	20,380	13,537	11,462	19,185	14,332	14,653	8,458	3,982	5,237
Wholesale Trade												
Number of partnerships	31,461	10,167	21,294	1,870	4,265	2,821	3,335	3,073	3,800	1,276	542	313
Number of partners	77,076	22,885	54,191	4,581	10,873	6,566	7,388	7,291	9,727	3,902	2,015	1,848
						(Thousand dollars)						
Total assets	-	-	2,542,243	-	16,959	48,645	121,422	220,799	595,815	439,857	389,466	709,280
Total receipts	10,928,951	1,598,839	9,330,112	331,007	182,330	314,273	636,278	928,342	2,020,208	1,715,492	1,284,771	1,917,411
Business receipts	10,796,092	1,580,554	9,215,538	324,444	178,265	307,606	629,824	917,697	1,994,701	1,703,006	1,271,822	1,888,173
Nonqualifying dividends	624	14	610	(1)	-	(1)	-	(1)	48	121	415	22
Interest	9,727	915	8,812	329	15	128	133	393	1,569	1,361	1,370	3,514
Rents	24,303	5,096	19,207	295	52	229	520	1,215	5,096	2,016	2,411	7,373
Net gain, noncapital assets	2,474	787	1,687	258	96	(1)	43	347	356	199	264	122
Other receipts	95,731	11,473	84,258	5,680	3,902	6,307	5,758	8,688	18,438	8,789	8,489	18,207
Total deductions	10,370,954	1,498,872	8,872,082	311,723	152,234	276,828	596,943	869,868	1,905,715	1,655,027	1,240,673	1,863,071
Cost of goods sold, total	8,873,276	1,272,314	7,600,962	262,030	107,646	217,488	486,532	721,196	1,605,787	1,453,452	1,083,960	1,662,871
Inventory, beginning-of-year	837,316	92,584	744,732	41,271	6,161	13,698	32,015	52,536	156,261	128,451	105,998	208,341
Purchases	8,458,732	1,176,376	7,282,356	241,831	98,177	201,911	467,277	692,912	1,525,476	1,400,213	1,035,216	1,619,343
Cost of labor	74,086	6,352	67,734	1,878	1,190	2,124	2,607	7,768	18,860	9,543	6,683	17,081
Material and supplies	42,257	10,106	32,151	1,241	1,522	1,494	3,122	4,243	8,584	4,832	4,044	3,069
Other costs	348,524	81,700	266,824	7,909	5,071	8,692	17,754	19,138	59,904	39,745	49,943	58,668
Less: Inventory, end-of-year	887,639	94,804	792,835	32,100	4,475	10,431	36,243	55,401	163,298	129,332	117,924	243,631
Salaries and wages	534,262	67,746	466,516	17,989	12,979	16,888	30,813	52,716	112,497	82,943	65,213	74,478
Payments to partners	98,919	15,116	83,803	3,831	4,294	7,132	12,748	9,898	20,296	11,005	7,403	7,196
Rent	67,181	11,984	55,197	2,580	2,628	3,533	5,811	7,975	11,628	7,637	6,158	7,247
Interest	39,338	5,305	34,033	913	337	567	1,342	3,104	6,474	4,744	4,536	12,016
Taxes	109,470	20,116	89,354	2,847	1,715	3,116	5,403	10,186	23,943	16,591	9,873	15,680
Casualty losses	553	212	341	37	19	-	11	79	113	30	50	(1)
Bad debts	17,419	1,789	15,630	1,022	228	815	998	930	4,305	2,725	2,115	2,492
Repairs	32,379	7,427	24,952	864	765	793	1,936	2,358	6,450	4,091	3,069	4,626
Depreciation	87,747	17,389	70,358	1,927	1,587	2,989	4,961	8,456	19,956	9,779	7,586	13,117
Amortization	85	(1)	83	15	26	(1)	(1)	(1)	13	(1)	(1)	10
Retirement plans, etc	3,289	73	3,216	33	32	32	16	131	399	277	425	1,871
Net loss, noncapital assets	1,408	937	471	-	-	(1)	13	240	48	82	61	23
Other deductions	505,628	78,462	427,166	17,635	19,978	23,470	46,355	52,591	93,806	61,667	50,222	61,442
Gross profit (less loss)	1,922,816	308,240	1,614,576	62,414	70,619	90,118	143,292	196,501	388,914	249,554	187,862	225,302
Gross profit	1,930,904	309,061	1,621,843	65,057	70,843	90,136	144,079	196,828	388,961	249,655	188,272	228,012
Gross loss	8,088	821	7,267	2,643	224	18	787	327	47	101	410	2,710
Net profit (less loss)	557,997	99,967	458,030	19,284	30,096	37,445	39,335	58,474	114,493	60,465	44,098	54,340
Net profit	591,611	106,615	484,996	22,239	32,369	39,644	43,510	61,233	117,794	64,516	45,772	57,919
Net loss	33,614	6,648	26,966	2,955	2,273	2,199	4,175	2,759	3,301	4,051	1,674	3,579

Footnotes at end of table.

Table 3.8—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade												
Number of partnerships	186,629	84,812	101,817	11,035	21,309	20,026	19,110	16,276	10,707	2,438	693	223
Number of partners	417,627	183,720	233,907	24,504	46,396	43,795	43,747	37,926	26,693	7,006	2,680	1,160
						(Thousand dollars)						
Total assets	-	-	5,583,988	-	97,334	335,428	688,006	1,148,267	1,622,643	809,264	466,192	416,854
Total receipts	23,576,935	7,097,091	16,479,844	801,857	760,700	1,576,657	2,272,976	3,236,979	4,084,855	1,906,554	1,032,179	807,087
Business receipts	23,294,355	7,038,136	16,256,219	790,136	755,153	1,562,919	2,254,161	3,207,613	4,029,200	1,870,891	1,004,243	781,903
Nonqualifying dividends	1,205	389	816	44	(1)	44	60	190	353	112	(1)	(1)
Interest	26,959	3,733	23,226	404	104	405	2,114	3,052	6,397	5,314	3,543	1,893
Rents	70,112	19,426	50,686	1,498	373	1,764	4,639	10,790	14,949	5,558	4,048	7,067
Net gain, noncapital assets	8,086	2,012	6,074	2,809	324	153	410	662	1,099	388	128	101
Other receipts	176,218	33,395	142,823	6,966	4,744	11,372	11,592	14,672	32,857	24,291	20,208	16,121
Total deductions	21,893,271	6,523,008	15,370,263	764,550	690,190	1,438,491	2,079,141	2,988,640	3,830,570	1,812,839	983,653	782,189
Cost of goods sold, total	16,925,274	5,131,555	11,793,719	584,806	506,159	1,064,089	1,537,446	2,298,623	2,988,668	1,441,057	765,554	607,317
Inventory, beginning-of-year	2,555,362	623,569	1,931,793	144,635	35,871	106,213	225,866	394,151	544,262	269,182	127,872	83,741
Purchases	16,052,209	4,850,285	11,201,924	538,561	482,076	1,050,216	1,494,210	2,236,327	2,817,520	1,340,535	694,448	548,031
Cost of labor	188,892	33,446	155,446	6,205	1,971	7,404	16,737	19,856	51,143	26,652	17,481	7,997
Material and supplies	94,705	34,608	60,097	1,086	6,395	5,131	8,992	10,925	14,688	4,089	7,556	1,235
Other costs	670,946	226,113	444,833	18,419	15,019	12,835	29,067	52,602	127,880	84,183	51,402	53,426
Less: Inventory, end-of-year	2,636,840	636,466	2,000,374	124,100	35,173	117,710	237,426	415,238	566,825	283,584	133,205	87,113
Salaries and wages	1,838,046	471,585	1,366,461	64,560	55,754	128,036	192,289	264,545	338,856	153,448	90,304	78,669
Payments to partners	359,838	89,586	270,252	10,837	18,827	39,597	50,935	57,767	57,363	19,638	10,821	4,467
Rent	415,311	118,608	296,703	19,430	27,296	46,674	54,875	55,124	50,216	20,356	11,807	10,925
Interest	102,677	26,881	75,796	3,688	1,436	3,831	8,091	14,321	20,985	10,514	6,917	6,013
Taxes	388,624	138,703	249,921	13,178	11,547	26,852	40,346	52,597	58,704	24,450	12,407	9,840
Casualty losses	4,368	1,225	3,143	180	122	400	1,194	248	594	103	28	274
Bad debts	41,401	9,619	31,782	1,722	1,173	1,642	3,321	6,117	8,498	4,334	3,021	1,954
Repairs	101,219	33,512	67,707	3,889	3,832	6,918	11,292	12,530	15,759	6,416	3,919	3,152
Depreciation	265,885	84,937	180,948	8,960	7,581	16,655	27,438	37,575	45,913	19,262	10,566	6,998
Amortization	906	64	842	55	27	197	191	84	92	141	52	(1)
Retirement plans, etc	3,497	374	3,123	111	11	17	97	290	579	447	439	1,132
Net loss, noncapital assets	2,761	1,121	1,640	887	235	66	147	111	125	51	14	(1)
Other deductions	1,443,464	415,238	1,028,226	52,247	56,190	103,517	151,479	188,708	244,218	112,622	67,804	51,441
Gross profit (less loss)	6,369,081	1,906,581	4,462,500	205,330	248,994	498,830	716,715	908,990	1,040,532	429,834	238,689	174,586
Gross profit	6,378,385	1,910,473	4,467,912	208,072	249,365	500,190	717,179	909,161	1,040,584	429,856	238,919	174,586
Gross loss	9,304	3,892	5,412	2,742	371	1,360	464	171	52	22	230	-
Net profit (less loss)	1,683,664	574,083	1,109,581	37,307	70,510	138,166	193,835	248,339	254,285	93,715	48,526	24,898
Net profit	1,807,741	615,359	1,192,382	54,685	81,591	147,429	208,599	259,685	264,961	98,122	50,757	26,553
Net loss	124,077	41,276	82,801	17,378	11,081	9,263	14,764	11,346	10,676	4,407	2,231	1,655
Wholesale and Retail Trade not Allocable												
Number of partnerships	2,610	1,038	1,572	166	320	209	332	244	229	50	15	(1)
Number of partners	6,192	2,378	3,814	445	763	428	767	558	580	179	48	(1)
						(Thousand dollars)						
Total assets	-	-	105,584	-	1,514	3,175	11,590	17,166	34,140	17,718	9,869	(1)
Total receipts	362,105	74,859	287,246	11,237	12,228	16,721	42,936	50,900	67,555	46,274	22,639	(1)
Business receipts	357,851	74,437	283,414	11,171	12,226	16,686	42,868	50,030	66,291	45,544	22,434	(1)
Nonqualifying dividends	(1)	-	(1)	-	-	-	-	-	-	(1)	-	-
Interest	252	12	240	(1)	-	(1)	10	29	95	57	30	(1)
Rents	794	82	712	(1)	-	-	11	48	192	55	31	(1)
Net gain, noncapital assets	65	(1)	62	(1)	-	-	-	17	(1)	(1)	(1)	(1)
Other receipts	3,142	325	2,817	55	(1)	32	47	776	969	610	142	(1)
Total deductions	337,777	68,833	268,944	10,845	10,605	15,113	40,741	47,375	63,644	43,251	21,513	(1)
Cost of goods sold, total	263,107	54,732	208,375	9,229	7,682	11,633	31,385	35,737	50,467	32,787	17,297	(1)
Inventory, beginning-of-year	42,212	7,402	34,810	5,645	392	789	5,617	4,653	7,897	4,635	3,255	(1)
Purchases	251,613	51,348	200,265	8,028	7,229	11,740	31,220	32,737	50,482	30,975	15,863	(1)
Cost of labor	3,652	429	3,223	-	-	-	97	1,584	641	662	172	(1)
Material and supplies	1,991	525	1,466	-	30	48	87	362	197	736	(1)	(1)
Other costs	6,934	1,918	5,016	69	628	25	60	1,098	735	800	1,591	(1)
Less: Inventory, end-of-year	43,295	6,890	36,405	4,513	597	969	5,696	4,697	9,485	5,021	3,587	(1)
Salaries and wages	27,403	4,262	23,141	744	847	956	3,408	4,321	4,807	4,409	2,017	(1)
Payments to partners	5,281	822	4,459	52	227	297	978	1,106	884	749	49	(1)
Rent	4,771	930	3,841	73	255	387	786	513	727	651	259	(1)
Interest	1,582	316	1,266	34	38	14	148	167	292	209	122	(1)
Taxes	6,248	1,648	4,600	134	78	224	579	1,223	846	1,025	255	(1)
Casualty losses	(1)	(1)	(1)	-	-	-	(1)	(1)	(1)	-	-	-
Bad debts	988	218	770	40	-	-	127	78	245	156	63	(1)
Repairs	1,425	246	1,179	25	40	63	110	330	298	188	63	(1)
Depreciation	4,206	987	3,219	64	77	184	219	891	816	554	203	(1)
Amortization	(1)	-	(1)	(1)	-	-	-	-	-	-	-	-
Retirement plans, etc	58	-	58	-	-	-	-	-	(1)	32	(1)	(1)
Net loss, noncapital assets	(1)	(1)	(1)	-	-	-	-	(1)	(1)	-	-	-
Other deductions	22,657	4,646	18,011	447	1,361	1,355	2,998	2,995	4,252	2,491	1,178	(1)
Gross profit (less loss)	94,744	19,705	75,039	1,942	4,544	5,053	11,483	14,293	15,824	12,757	5,137	(1)
Gross profit	94,788	19,713	75,075	1,942	4,544	5,053	11,483	14,293	15,860	12,757	5,137	(1)
Gross loss	(1)	(1)	(1)	-	-	-	-	-	(1)	-	-	-
Net profit (less loss)	24,328	6,026	18,302	392	1,623	1,608	2,195	3,525	3,911	3,023	1,126	(1)
Net profit	26,370	6,609	19,761	439	1,806	1,608	2,441	3,752	4,587	3,023	1,203	(1)
Net loss	2,042	583	1,459	47	183	-	246	227	676	-	77	(1)

Footnotes at end of table.

Table 3.8—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	All partnerships	Partnerships without balance sheets	Partnerships with balance sheets, by size of total assets									
			Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE												
Number of partnerships	274,730	98,729	176,001	12,013	20,407	25,684	26,898	29,169	31,228	15,371	7,735	7,496
Number of partners	1,318,679	446,392	872,287	57,174	88,721	102,080	102,026	109,479	143,129	92,111	54,701	122,866
			(Thousand dollars)									
Total assets	-	-	45,733,788	-	98,065	443,912	970,900	2,112,763	4,978,566	5,394,952	5,398,285	26,336,345
Total receipts	9,130,915	1,337,638	7,793,277	213,485	151,397	185,311	305,231	486,867	923,907	851,791	804,812	3,870,476
Business receipts	8,133,920	1,173,786	6,960,134	182,724	141,187	169,030	276,368	456,165	838,795	784,876	735,604	3,375,385
Nonqualifying dividends	9,972	2,291	7,681	63	58	88	81	105	853	47	319	6,067
Interest	482,293	61,489	420,804	14,203	4,256	4,227	8,156	16,050	34,299	30,905	40,205	268,503
Rents	95,004	28,998	66,006	1,734	1,498	3,337	4,549	5,248	10,248	12,305	8,266	18,821
Net gain, noncapital assets	53,945	12,042	41,903	6,693	282	2,042	3,624	1,885	5,601	3,447	2,030	16,299
Other receipts	355,781	59,032	296,749	8,068	4,116	6,587	12,453	7,414	34,111	20,211	18,388	185,401
Total deductions	8,009,258	991,436	7,017,822	181,372	114,876	144,350	244,787	369,726	774,105	779,640	762,888	3,646,078
Cost of good sold, total	404,087	93,811	310,276	21,940	16,190	23,769	41,663	31,226	40,974	34,614	21,339	78,561
Inventory, beginning-of-year	78,960	6,213	72,747	12,731	1,329	2,933	6,633	9,118	8,443	16,913	8,219	6,428
Purchases	118,707	18,571	100,136	4,631	5,035	10,628	19,563	7,426	19,747	21,245	4,419	7,442
Cost of labor	11,355	1,371	9,984	821	1,863	82	864	200	90	339	398	5,327
Material and supplies	8,380	2,432	5,948	1,009	464	348	791	150	2,958	156	31	41
Other costs	272,784	70,793	201,991	13,513	8,691	13,455	21,758	23,376	19,433	22,157	13,689	65,919
Less: Inventory, end-of-year	86,099	5,569	80,530	10,765	1,192	3,677	7,946	9,044	9,697	26,196	5,417	6,596
Salaries and wages	1,100,670	95,309	1,005,361	14,678	9,145	13,041	20,990	31,208	56,485	53,307	63,352	743,155
Payments to partners	206,184	27,546	178,638	3,178	6,240	8,526	6,981	6,586	18,583	9,742	10,719	108,083
Rent	194,928	15,481	179,447	2,330	6,298	8,589	6,596	17,638	19,784	10,915	11,036	96,261
Interest	1,612,722	142,779	1,469,943	29,558	6,199	10,699	28,160	52,618	153,884	191,899	196,427	800,499
Taxes	906,635	126,871	779,764	14,546	7,615	14,613	27,273	53,647	113,935	112,900	111,258	323,977
Casualty losses	3,644	728	2,916	20	162	21	85	730	214	500	323	861
Bad debts	31,769	3,289	28,480	866	2,377	809	950	1,632	4,527	4,098	3,253	9,968
Repairs	226,849	42,739	184,110	3,667	2,673	4,345	8,704	15,785	34,010	28,439	26,534	59,953
Depreciation	1,295,321	170,037	1,125,284	20,340	5,913	16,561	33,270	62,854	154,058	164,024	162,111	506,153
Amortization	1,242	61	1,181	(1)	-	119	71	144	69	150	12	611
Retirement plans, etc	33,229	1,792	31,437	21	(1)	(1)	424	87	141	466	218	30,075
Net loss, noncapital assets	11,713	3,674	8,039	40	3,629	515	323	157	267	1,804	454	850
Other deductions	1,980,265	267,319	1,712,946	70,183	48,434	42,739	69,297	95,414	177,174	166,782	155,852	887,071
Gross profit (less loss)	7,729,833	1,079,975	6,649,858	160,784	124,997	145,261	234,705	424,939	797,821	750,262	714,265	3,296,824
Gross profit	7,735,477	1,080,233	6,655,244	161,110	125,127	145,282	234,709	424,943	797,892	750,346	714,287	3,301,548
Gross loss	5,644	258	5,386	326	130	21	(1)	(1)	71	84	22	4,724
Net profit (less loss)	1,121,657	346,202	775,455	32,113	36,521	40,961	60,444	117,141	149,802	72,151	41,924	224,398
Net profit	2,082,523	453,164	1,629,359	76,005	55,618	59,242	91,663	150,413	232,104	181,349	132,761	650,204
Net loss	960,866	106,962	853,904	43,892	19,097	18,281	31,219	33,272	82,302	109,198	90,837	425,806
SERVICES												
Number of partnerships	165,697	67,281	98,416	7,891	35,639	21,444	13,363	9,660	6,540	1,963	1,306	610
Number of partners	451,357	159,484	291,873	18,272	92,613	54,675	38,351	28,619	25,456	11,465	12,474	9,948
			(Thousand dollars)									
Total assets	-	-	5,776,693	-	144,815	349,585	476,479	678,541	998,265	663,389	914,496	1,551,163
Total receipts	15,000,746	3,086,218	11,914,528	243,720	1,604,462	1,922,983	1,704,077	1,598,604	1,658,874	893,926	795,546	1,492,336
Business receipts	14,743,898	3,053,103	11,690,795	238,470	1,586,303	1,901,357	1,680,093	1,571,470	1,613,095	865,872	772,572	1,461,563
Nonqualifying dividends	1,282	98	1,184	(1)	(1)	(1)	1,072	35	28	(1)	(1)	33
Interest	17,486	2,542	14,944	275	274	803	1,395	1,800	2,446	1,556	2,507	3,888
Rents	52,394	8,826	43,568	738	2,226	2,222	5,627	8,517	7,821	2,876	8,096	5,445
Net gain, noncapital assets	9,488	2,478	7,010	1,406	334	156	386	541	1,148	557	1,009	1,473
Other receipts	176,198	19,171	157,027	2,830	15,323	18,443	15,504	16,241	34,336	23,059	11,357	19,934
Total deductions	9,686,149	1,877,199	7,808,950	176,654	869,158	1,106,919	1,012,584	1,038,301	1,142,803	636,796	608,348	1,217,387
Cost of goods sold, total	2,600,577	604,133	1,996,444	66,374	217,122	264,813	255,605	296,755	321,552	182,545	165,992	225,686
Inventory, beginning-of-year	114,669	31,393	83,276	5,358	5,064	10,989	9,081	13,995	22,667	6,581	6,130	3,411
Purchases	861,807	258,816	602,991	22,665	64,062	96,159	94,536	100,654	110,345	51,556	32,955	30,059
Cost of labor	1,038,631	197,832	840,799	25,556	85,622	107,834	101,364	111,992	130,761	78,834	89,040	109,796
Material and supplies	144,513	47,217	97,296	3,374	20,201	12,414	15,429	19,125	9,590	5,744	4,455	6,964
Other costs	561,256	101,865	459,391	14,033	47,291	48,941	45,570	65,148	72,134	46,649	40,021	79,604
Less: Inventory, end-of-year	120,299	32,990	87,309	4,612	5,118	11,524	10,375	14,159	23,945	6,819	6,609	4,148
Salaries and wages	2,464,546	374,663	2,089,883	21,942	188,876	274,391	268,596	262,209	296,860	173,559	149,069	454,381
Payments to partners	536,614	122,909	413,705	9,533	78,436	82,179	60,060	57,198	51,694	23,153	15,464	35,988
Rent	675,604	129,701	545,903	12,915	82,893	98,578	77,652	68,197	77,370	38,789	35,231	54,278
Interest	154,127	21,505	132,622	3,184	3,365	4,970	9,166	11,610	17,709	13,539	26,631	42,448
Taxes	305,300	59,535	245,765	6,076	20,244	30,217	29,926	30,692	41,048	23,081	23,767	40,714
Casualty losses	1,961	885	1,076	71	171	134	190	173	163	47	120	(1)
Bad debts	19,413	3,923	15,490	853	793	810	2,812	1,462	2,472	1,656	1,767	2,865
Repairs	105,968	23,461	82,507	2,235	6,375	9,430	9,117	12,615	13,085	8,248	9,677	11,725
Depreciation	498,048	84,701	413,347	11,856	19,786	33,499	36,568	40,097	60,401	34,235	61,342	115,563
Amortization	38,029	1,676	36,353	3,605	26	54	2,821	123	1,012	3,091	3,813	21,808
Retirement plans, etc	18,962	2,700	16,262	63	759	1,173	1,431	1,063	1,334	2,264	1,641	6,534
Net loss, noncapital assets	3,211	1,039	2,172	1,122	135	157	121	48	434	152	(1)	(1)
Other deductions	2,263,789	446,368	1,817,421	36,825	250,177	306,514	258,519	256,059	257,669	132,437	113,832	205,389
Gross profit (less loss)	12,143,321	2,448,970	9,694,351	172,096	1,369,181	1,636,544	1,424,488	1,274,715	1,291,543	683,327	606,580	1,235,877
Gross profit	12,161,856	2,449,926	9,711,930	172,523	1,372,333	1,637,330	1,426,286	1,279,266	1,291,736	685,410	608,435	1,238,611
Gross loss	18,535	956	17,579	427	3,152	786	1,798	4,551	193	2,083	1,855	2,734
Net profit (less loss)	5,314,597	1,209,019	4,105,578	67,066	735,304	816,064	691,493	560,303	516,071	257,130	187,198	274,949
Net profit	5,502,417	1,238,854	4,263,563	78,495	757,012	825,855	699,623	569,008	530,725	270,536	204,545	327,764
Net loss	187,820	29,835	157,985	11,429	21,708	9,791	8,130	8,705	14,654	13,406	17,347	52,815

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit.

NOTE: Estimates for "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in "All Industrial Divisions."
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PARTNERSHIPS WITH BALANCE SHEETS

Table 3.9—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND TOTAL ASSETS, BY SIZE OF BUSINESS RECEIPTS AND TOTAL ASSETS, FOR 1966 AND 1967, BY INDUSTRIAL DIVISION

Industrial division and size of business receipts	Size of total assets											
	Total						Zero assets					
	1966			1967			1966			1967		
	Number of partnerships	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Total	508,204	59,570,913	62,128,969	494,587	58,971,882	69,123,639	52,795	2,588,408	-	42,596	2,304,208	-
Under $200,000	447,460	18,653,649	34,091,177	430,874	17,687,223	34,469,660	50,501	1,242,347	-	40,607	1,036,334	-
$200,000 under $500,000	42,778	12,907,045	9,226,962	45,493	13,737,135	12,381,828	1,669	498,085	-	1,391	415,736	-
$500,000 or more	17,965	28,010,219	18,810,830	18,219	27,547,524	22,272,151	625	847,976	-	598	852,138	-
AGRICULTURE, FORESTRY, AND FISHERIES												
Total	30,816	2,237,557	3,531,428	29,820	2,308,687	2,911,902	4,312	139,171	-	2,928	124,823	-
Under $200,000	28,499	1,056,537	2,743,454	27,430	1,011,188	2,091,366	4,180	95,995	-	2,803	74,160	-
$200,000 under $500,000	1,844	558,395	487,209	1,863	540,287	522,440	119	28,488	-	110	30,350	-
$500,000 or more	474	622,625	300,765	526	757,212	298,096	14	14,688	-	15	20,313	-
MINING												
Total	7,244	739,004	1,109,665	7,053	860,533	1,272,018	581	32,450	-	426	15,963	-
Under $200,000	6,516	175,974	499,035	6,364	181,231	504,253	528	14,460	-	422	11,755	-
$200,000 under $500,000	452	134,103	122,690	415	136,588	155,668	50	14,336	-	(1)	(1)	-
$500,000 or more	277	428,927	487,940	272	542,714	612,097	4	3,654	-	3	3,837	-
CONTRACT CONSTRUCTION												
Total	28,091	6,216,280	2,033,947	26,838	5,542,432	2,292,930	4,371	443,210	-	3,251	358,349	-
Under $200,000	23,379	1,263,228	659,086	21,896	1,164,163	752,871	4,113	137,347	-	3,041	89,230	-
$200,000 under $500,000	2,998	923,178	377,630	3,184	984,979	472,969	145	45,527	-	105	32,698	-
$500,000 or more	1,714	4,029,874	997,231	1,757	3,393,290	1,067,090	113	260,336	-	105	236,421	-
MANUFACTURING												
Total	23,935	5,293,132	2,214,027	22,557	4,894,469	2,220,609	2,501	192,263	-	1,996	211,216	-
Under $200,000	18,307	976,081	520,974	17,705	961,152	435,412	2,309	74,373	-	1,823	79,373	-
$200,000 under $500,000	3,525	1,092,581	434,251	3,002	945,182	486,543	116	37,135	-	104	33,111	-
$500,000 or more	2,103	3,224,470	1,258,802	1,851	2,988,135	1,298,654	76	80,755	-	70	98,732	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
Total	7,767	893,502	550,402	7,370	907,361	621,775	857	21,484	-	619	42,125	-
Under $200,000	6,920	319,513	302,657	6,372	274,077	337,262	842	14,732	-	595	6,404	-
$200,000 under $500,000	517	159,018	80,622	641	191,508	92,414	(1)	(1)	-	(1)	(1)	-
$500,000 or more	330	414,971	167,123	355	441,776	192,099	4	3,879	-	17	33,966	-
WHOLESALE AND RETAIL TRADE												
Total	131,985	26,621,588	8,245,306	124,685	25,755,171	8,231,815	16,485	1,255,820	-	13,071	1,125,751	-
Under $200,000	101,620	6,786,849	2,878,194	94,077	6,305,122	2,778,625	15,171	550,001	-	11,930	493,027	-
$200,000 under $500,000	20,647	6,313,217	2,145,538	21,165	6,447,028	2,219,161	971	295,065	-	822	249,771	-
$500,000 or more	9,718	13,521,522	3,221,574	9,441	13,003,021	3,234,029	343	410,754	-	318	382,953	-
Wholesale Trade												
Total	20,507	9,461,294	2,315,374	21,294	9,215,538	2,542,243	2,297	401,023	-	1,870	324,444	-
Under $200,000	12,309	762,547	346,068	13,065	840,451	522,212	1,784	77,718	-	1,532	71,379	-
$200,000 under $500,000	4,177	1,330,546	442,444	4,337	1,377,849	453,070	356	107,399	-	200	62,561	-
$500,000 or more	4,021	7,368,201	1,526,862	3,892	6,997,238	1,566,961	157	215,906	-	137	190,504	-
Retail Trade												
Total	110,138	16,936,492	5,850,405	101,817	16,256,219	5,583,988	14,086	846,626	-	11,035	790,136	-
Under $200,000	88,273	5,948,088	2,500,286	79,764	5,375,470	2,213,909	13,288	467,209	-	10,240	416,080	-
$200,000 under $500,000	16,254	4,918,140	1,681,023	16,625	5,005,563	1,741,913	615	187,666	-	616	185,652	-
$500,000 or more	5,611	6,070,264	1,669,096	5,428	5,875,186	1,628,166	183	191,751	-	179	188,404	-
Wholesale and Retail Trade not Allocable												
Total	1,339	223,802	79,527	1,572	283,414	105,584	(1)	(1)	-	166	11,171	-
Under $200,000	1,037	76,214	31,840	1,248	89,201	42,504	(1)	(1)	-	158	5,568	-
$200,000 under $500,000	215	64,531	22,071	203	63,616	24,178	-	-	-	(1)	(1)	-
$500,000 or more	87	83,057	25,616	121	130,597	38,902	(1)	(1)	-	2	4,045	-
FINANCE, INSURANCE, AND REAL ESTATE												
Total	172,491	6,685,509	39,332,529	176,001	6,960,134	45,733,788	12,947	182,896	-	12,013	182,724	-
Under $200,000	167,951	3,204,741	23,743,919	170,082	3,087,806	24,778,693	12,818	126,841	-	11,843	101,061	-
$200,000 under $500,000	3,543	1,021,642	4,575,901	4,821	1,404,118	7,072,996	98	28,686	-	126	33,190	-
$500,000 or more	998	2,459,126	11,012,709	1,098	2,468,210	13,882,099	32	27,369	-	44	48,473	-
SERVICES												
Total	104,390	10,846,498	4,959,352	98,416	11,690,795	5,776,693	10,240	316,886	-	7,891	238,470	-
Under $200,000	92,815	4,847,890	2,595,145	85,142	4,672,663	2,749,501	10,043	226,057	-	7,755	179,353	-
$200,000 under $500,000	9,233	2,698,115	1,000,746	10,372	3,079,299	1,345,335	160	45,975	-	112	33,449	-
$500,000 or more	2,342	3,300,493	1,363,461	2,902	3,938,833	1,681,857	37	44,854	-	24	25,668	-

Footnote at end of table.

PARTNERSHIPS WITH BALANCE SHEETS

Table 3.9—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND TOTAL ASSETS, BY SIZE OF BUSINESS RECEIPTS AND TOTAL ASSETS, FOR 1966 AND 1967, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets—Continued											
	$1 under $25,000						$25,000 under $50,000					
	1966			1967			1966			1967		
	Number of partnerships	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Total assets (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
ALL INDUSTRIAL DIVISIONS												
Total	199,075	8,519,097	1,908,662	192,162	8,081,031	1,887,992	76,039	5,780,034	2,745,859	76,975	6,104,209	2,768,898
Under $200,000	193,606	6,756,780	1,832,385	186,400	6,243,178	1,807,187	69,633	3,590,137	2,507,368	69,790	3,594,048	2,501,703
$200,000 under $500,000	5,075	1,389,492	70,975	5,364	1,447,063	75,679	5,840	1,659,464	216,866	6,493	1,853,331	240,675
$500,000 or more	396	372,825	5,302	397	390,790	5,126	566	530,433	21,625	691	656,830	26,520
AGRICULTURE, FORESTRY, AND FISHERIES												
Total	9,008	209,738	96,802	8,966	206,136	88,637	4,540	203,684	163,819	4,490	217,185	163,899
Under $200,000	8,916	171,926	96,045	8,904	175,477	88,179	4,458	166,905	160,801	4,382	160,221	159,862
$200,000 under $500,000	85	31,075	710	(1)	(1)	(1)	70	22,609	2,532	75	23,047	2,842
$500,000 or more	7	6,737	47	12	16,151	174	12	14,170	486	32	33,917	1,195
MINING												
Total	3,465	37,083	29,317	3,520	40,094	23,772	942	46,797	30,376	911	45,031	31,341
Under $200,000	3,454	33,794	29,202	3,514	37,149	23,736	912	37,496	29,230	869	33,046	29,771
$200,000 under $500,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$500,000 or more	1	519	15	1	818	-	-	-	-	1	1,008	38
CONTRACT CONSTRUCTION												
Total	13,410	775,407	109,301	12,706	697,793	100,812	3,405	422,742	120,104	3,873	496,819	136,976
Under $200,000	13,020	578,537	103,634	12,348	502,958	96,141	2,936	252,593	102,188	3,299	271,841	115,302
$200,000 under $500,000	315	93,394	4,780	285	80,983	3,828	424	118,084	16,261	503	141,152	19,046
$500,000 or more	77	103,476	887	73	113,852	843	45	52,065	1,655	71	83,826	2,628
MANUFACTURING												
Total	10,377	399,976	90,320	10,440	363,918	97,308	3,617	384,621	127,988	3,238	355,527	118,253
Under $200,000	10,140	329,787	86,540	10,381	337,979	96,537	3,273	282,944	115,362	2,912	256,478	105,884
$200,000 under $500,000	224	59,540	3,573	47	13,019	627	321	84,823	11,715	304	82,522	11,475
$500,000 or more	13	10,649	207	12	12,920	144	23	16,854	911	22	16,527	894
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
Total	3,489	123,824	34,398	3,369	127,289	29,798	1,342	117,132	48,440	1,275	101,160	44,720
Under $200,000	3,430	96,870	33,665	3,287	94,673	28,889	1,283	92,515	46,223	1,205	67,049	42,114
$200,000 under $500,000	(1)	(1)	(1)	62	17,188	680	50	15,232	1,884	51	14,502	1,927
$500,000 or more	20	14,415	256	20	15,428	229	10	9,385	333	19	19,609	679
WHOLESALE AND RETAIL TRADE												
Total	51,813	3,056,593	537,622	48,949	2,832,855	503,055	21,640	2,806,241	784,881	22,777	2,926,853	821,018
Under $200,000	49,965	2,462,247	509,885	46,894	2,205,549	471,161	18,330	1,636,289	660,475	19,249	1,707,938	687,809
$200,000 under $500,000	1,715	464,032	25,805	1,933	510,792	30,131	3,003	853,942	112,387	3,228	908,714	121,375
$500,000 or more	131	130,314	1,932	122	116,514	1,763	308	316,010	12,019	300	310,201	11,834
Wholesale trade												
Total	6,959	479,415	64,344	7,085	485,871	65,604	2,615	583,146	97,626	3,335	629,824	121,422
Under $200,000	6,451	261,471	57,655	6,522	263,790	57,499	1,907	186,967	70,650	2,540	236,274	91,315
$200,000 under $500,000	424	124,231	5,534	474	128,650	6,831	533	165,097	20,281	643	191,174	24,203
$500,000 or more	85	93,713	1,155	89	93,431	1,274	176	231,082	6,695	151	202,376	5,904
Retail Trade												
Total	44,410	2,557,357	470,288	41,335	2,318,072	432,762	18,727	2,189,594	675,887	19,110	2,254,161	688,006
Under $200,000	43,096	2,188,889	449,600	39,857	1,917,124	409,225	16,151	1,422,933	579,501	16,428	1,445,233	586,866
$200,000 under $500,000	1,270	333,284	19,935	1,446	378,420	23,072	2,445	682,497	91,091	2,538	704,732	95,391
$500,000 or more	44	35,184	753	32	22,528	465	131	84,164	5,295	144	104,196	5,749
Wholesale and Retail Trade not Allocable												
Total	443	19,821	2,990	529	28,912	4,689	297	33,501	11,368	332	42,868	11,590
Under $200,000	420	11,887	2,630	516	24,635	4,437	271	26,389	10,324	280	26,431	9,628
$200,000 under $500,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	47	12,808	1,781
$500,000 or more	2	1,417	24	1	555	24	1	764	29	5	3,629	181
FINANCE, INSURANCE, AND REAL ESTATE												
Total	45,097	376,406	501,961	46,091	310,217	541,977	27,471	301,570	1,006,172	26,898	276,368	970,900
Under $200,000	44,980	340,204	500,612	46,013	284,370	541,058	27,310	249,147	1,000,221	26,783	221,401	966,779
$200,000 under $500,000	106	29,195	1,165	65	16,401	736	149	41,524	5,509	102	29,928	3,635
$500,000 or more	12	7,007	184	13	9,446	183	12	10,899	442	13	25,039	486
SERVICES												
Total	61,941	3,533,253	504,084	57,083	3,487,660	494,400	12,879	1,487,985	455,647	13,363	1,680,093	476,479
Under $200,000	59,226	2,737,144	467,956	54,023	2,590,612	453,273	10,929	862,986	384,436	10,943	872,147	388,940
$200,000 under $500,000	2,581	696,948	34,365	2,917	792,045	39,357	1,793	513,949	65,432	2,188	642,282	78,813
$500,000 or more	134	99,161	1,763	143	105,003	1,770	156	111,050	5,779	231	165,664	8,726

Footnote at end of table.

PARTNERSHIPS WITH BALANCE SHEETS

Table 3.9—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND TOTAL ASSETS, BY SIZE OF BUSINESS RECEIPTS AND TOTAL ASSETS, FOR 1966 AND 1967, BY INDUSTRIAL DIVISION—Continued

Industrial division and size of business receipts	Size of total assets--Continued											
	$50,000 under $100,000						$100,000 or more					
	1966			1967			1966			1967		
	Number of partnerships	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Total assets (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Total assets (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
ALL INDUSTRIAL DIVISIONS												
Total	74,040	8,178,673	5,292,954	71,289	7,844,688	5,080,464	106,255	34,504,701	52,181,494	111,564	34,637,746	59,386,285
Under $200,000	61,172	3,310,218	4,335,716	58,460	3,073,330	4,139,621	72,549	3,754,167	25,415,708	75,617	3,740,333	26,021,149
$200,000 under $500,000	11,111	3,275,925	823,167	11,037	3,247,503	805,924	19,085	6,084,079	8,115,954	21,206	6,773,502	11,259,550
$500,000 or more	1,758	1,592,530	134,071	1,792	1,523,855	134,919	14,621	24,666,455	18,649,832	14,741	24,123,911	22,105,586
AGRICULTURE, FORESTRY, AND FISHERIES												
Total	5,066	320,857	368,579	5,397	345,707	379,620	7,891	1,364,107	2,902,228	8,039	1,414,836	2,279,746
Under $200,000	4,800	220,979	348,419	5,071	205,154	355,941	6,146	400,732	2,138,189	6,270	396,176	1,487,384
$200,000 under $500,000	243	66,729	18,460	286	78,211	20,675	1,328	409,494	465,507	1,342	394,171	498,639
$500,000 or more	23	33,149	1,700	40	62,342	3,004	418	553,881	298,532	427	624,489	293,723
MINING												
Total	907	60,821	60,967	741	58,487	52,859	1,350	561,853	989,005	1,454	700,958	1,164,046
Under $200,000	868	48,813	58,082	714	46,720	50,892	753	41,411	382,521	845	52,561	399,854
$200,000 under $500,000	[1]	[1]	[1]	[1]	[1]	[1]	328	98,944	118,860	348	115,899	152,567
$500,000 or more	4	3,256	301	6	4,553	434	268	421,498	487,624	261	532,498	611,625
CONTRACT CONSTRUCTION												
Total	3,225	755,095	228,727	2,721	586,404	191,958	3,680	3,819,827	1,575,815	4,287	3,403,067	1,863,184
Under $200,000	2,221	213,618	155,131	1,852	189,396	128,732	1,091	81,133	298,133	1,356	110,738	412,696
$200,000 under $500,000	884	261,823	64,414	736	210,226	53,188	1,230	404,351	292,175	1,556	519,920	396,907
$500,000 or more	121	279,654	9,182	133	186,782	10,038	1,359	3,334,343	985,507	1,375	2,772,409	1,053,581
MANUFACTURING												
Total	3,054	591,124	218,115	2,841	518,970	197,678	4,387	3,725,148	1,777,604	4,043	3,444,838	1,807,370
Under $200,000	1,854	199,852	125,843	1,920	205,151	129,818	731	89,125	193,229	669	82,171	103,173
$200,000 under $500,000	1,101	310,055	84,774	843	244,564	61,869	1,763	601,028	334,189	1,705	571,966	412,572
$500,000 or more	98	81,217	7,498	78	69,255	5,991	1,893	3,034,995	1,250,186	1,669	2,790,701	1,291,625
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
Total	855	111,907	61,810	987	123,735	67,548	1,223	519,155	405,754	1,119	513,052	479,709
Under $200,000	740	62,590	53,026	810	60,600	54,161	626	52,806	169,743	475	45,351	212,098
$200,000 under $500,000	75	18,798	5,737	153	43,176	11,635	341	109,576	72,524	368	114,887	78,172
$500,000 or more	40	30,519	3,047	24	19,959	1,752	256	356,773	163,487	275	352,814	189,439
WHOLESALE AND RETAIL TRADE												
Total	21,193	4,411,360	1,507,652	19,593	4,175,340	1,386,232	20,854	15,091,574	5,415,151	20,294	14,694,372	5,521,510
Under $200,000	13,455	1,566,034	929,780	11,854	1,368,314	815,903	4,697	572,278	778,054	4,151	530,294	803,752
$200,000 under $500,000	6,612	1,950,203	491,258	6,706	1,977,628	491,760	8,346	2,749,975	1,516,088	8,475	2,800,123	1,575,895
$500,000 or more	1,126	895,123	86,614	1,033	829,398	78,569	7,811	11,769,321	3,121,009	7,668	11,363,955	3,141,863
Wholesale Trade												
Total	3,347	1,011,853	245,228	3,073	917,697	220,799	5,289	6,985,858	1,908,176	5,932	6,857,702	2,134,418
Under $200,000	1,599	181,731	114,491	1,429	145,413	99,338	570	54,660	103,272	1,042	123,595	274,060
$200,000 under $500,000	1,294	400,464	95,877	1,236	381,111	90,780	1,571	533,355	320,752	1,783	614,353	331,256
$500,000 or more	454	429,658	34,860	408	391,173	30,681	3,149	6,397,843	1,484,152	3,107	6,119,754	1,529,102
Retail Trade												
Total	17,563	3,346,755	1,243,470	16,276	3,207,613	1,148,267	15,351	7,996,160	3,460,760	14,061	7,686,237	3,314,953
Under $200,000	11,659	1,359,053	802,538	10,253	1,204,561	705,118	4,079	510,004	668,647	2,987	392,472	512,700
$200,000 under $500,000	5,244	1,529,381	389,990	5,407	1,574,852	395,996	6,681	2,185,312	1,180,007	6,617	2,161,907	1,227,454
$500,000 or more	661	458,321	50,942	616	428,200	47,153	4,592	5,300,844	1,612,106	4,457	5,131,858	1,574,799
Wholesale and Retail Trade not Allocable												
Total	283	52,752	18,954	244	50,030	17,166	214	109,556	46,215	301	150,433	72,139
Under $200,000	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	123	14,227	16,992
$200,000 under $500,000	75	20,358	5,391	63	21,665	4,984	95	31,308	15,329	74	23,863	17,185
$500,000 or more	11	7,144	812	9	10,025	735	70	70,635	24,751	104	112,343	37,962
FINANCE, INSURANCE, AND REAL ESTATE												
Total	30,236	473,001	2,179,488	29,169	456,165	2,112,763	56,740	5,351,636	35,644,908	61,830	5,734,660	42,108,148
Under $200,000	30,123	426,875	2,171,474	28,997	400,595	2,100,225	52,719	2,061,674	20,071,612	56,446	2,080,379	21,170,631
$200,000 under $500,000	97	29,187	6,839	160	43,352	11,662	3,095	893,050	4,562,388	4,369	1,281,247	7,056,963
$500,000 or more	16	16,939	1,175	13	12,218	876	926	2,396,912	11,010,908	1,015	2,373,034	13,880,554
SERVICES												
Total	9,349	1,449,902	655,591	9,660	1,571,470	678,541	9,981	4,058,472	3,344,030	10,419	4,713,102	4,127,273
Under $200,000	6,961	569,263	482,243	7,070	591,550	491,239	5,655	452,440	1,260,510	5,351	439,001	1,416,049
$200,000 under $500,000	2,059	628,853	148,848	2,127	641,208	153,121	2,639	812,390	752,101	3,028	970,315	1,074,044
$500,000 or more	329	251,786	24,500	464	338,712	34,181	1,686	2,793,642	1,331,419	2,040	3,303,786	1,637,180

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Included with "receipts under $200,000" are return data of partnerships not reporting business receipts.
Estimates for "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the estimates for "All industrial divisions."
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

CONTENTS

Chart

4A Small Business Corporations' volume of business of States, 1967, 217

Basic tables

4.1 Number of returns, receipts, cost of goods sold, depreciation, net income, and inventory, by selected industries, 218

4.2 Total assets and income statement items, by selected industries, 219

4.3 Number of returns, receipts, cost of goods sold, depreciation, net income, and inventory, by industrial division and size of business receipts, 223

4.4 Number of returns, business receipts, cost of goods sold, gross profit, and net income, by size of gross profit and selected industries, 226

4.5 Number of returns, business receipts, and net income, by industrial division, and by State in which filed, 230

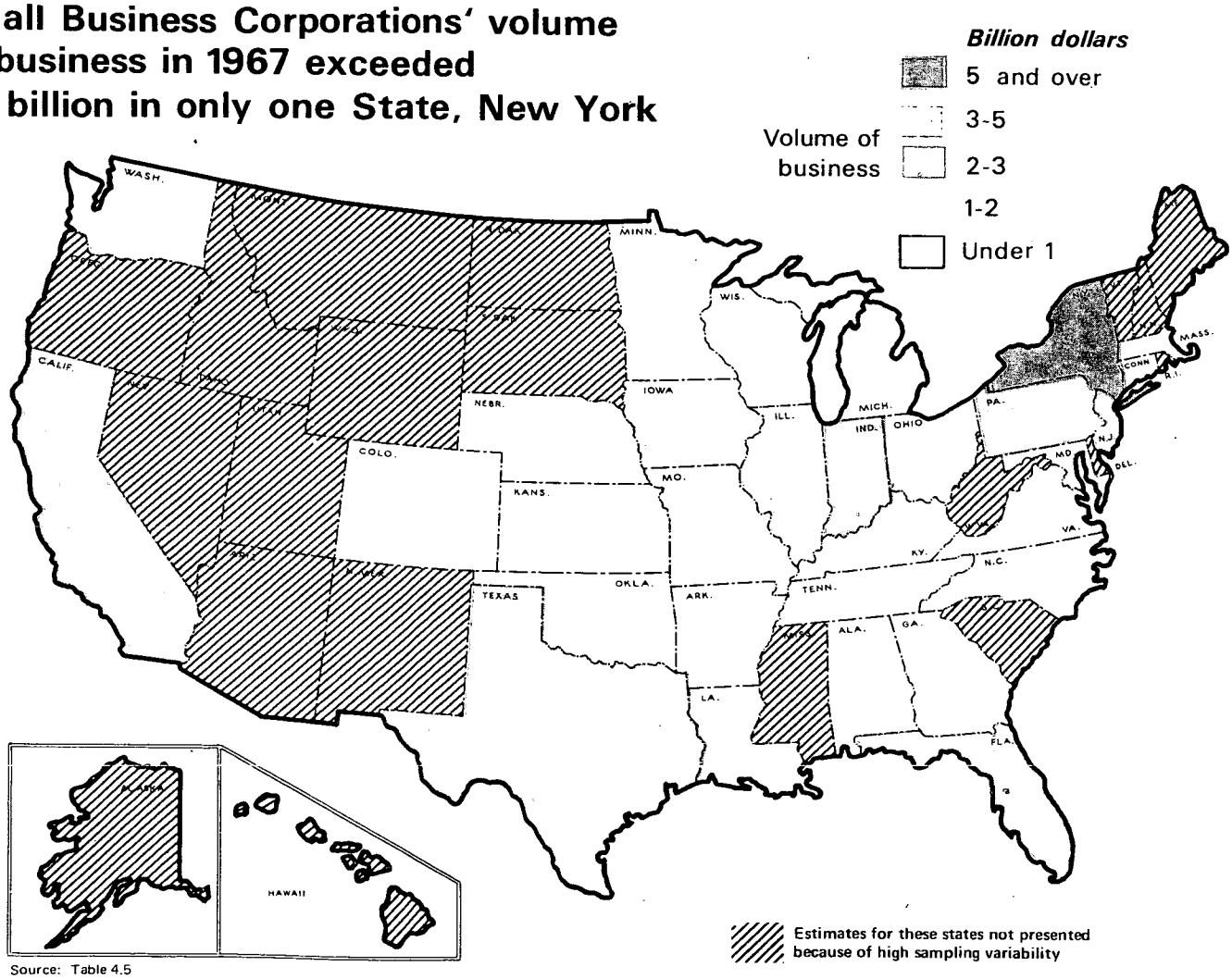
4.6 Total assets and income statement items, by size of total assets and industrial division, 232

Small Business Corporations were legally incorporated businesses with 10 or fewer shareholders who elected to be taxed through the shareholders rather than as corporations. The corporation filed a Form 1120S return reporting its operations and its net income or loss, and the shareholders included their share of the net income or loss as income or loss on their individual returns.

Basic data on receipts, deductions, and assets, by industry, size of business, and State where the return was filed are included in tables 4.1-4.6.

Chart 4A

Small Business Corporations' volume of business in 1967 exceeded $5 billion in only one State, New York



Source: Table 4.5

THIS PAGE IS INTENTIONALLY BLANK.

Table 4.1.—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES

Industry	Returns with and without net income									Returns with net income								
	Number of—		Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of—		Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year	
	Returns	Shareholders	Total	Business				Number of returns	Amount	Returns	Shareholders	Total	Business				Number of returns	Amount
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All industries	200,784	565,431	56,752,764	55,742,555	40,805,087	1,006,408	1,853,187	119,214	4,800,989	130,038	376,109	47,412,667	46,580,280	34,009,977	705,507	2,485,457	82,533	3,833,113
Agriculture, forestry, and fisheries	8,516	31,046	1,455,494	1,372,674	931,749	83,404	30,837	3,619	135,489	4,676	16,867	973,549	906,280	587,129	45,889	91,363	1,966	75,064
Mining	1,896	5,988	409,580	387,937	241,351	25,614	22,021	665	5,540	1,165	3,940	332,091	315,354	184,868	17,763	34,112	357	3,317
Contract construction	22,388	57,951	6,673,989	6,611,212	5,283,027	101,047	211,337	12,353	406,204	14,256	37,617	5,538,329	5,486,776	4,364,764	73,287	267,801	8,437	339,419
Special trade contractors	12,883	32,835	2,980,137	2,964,389	2,171,076	52,134	107,495	8,259	163,850	8,641	22,119	2,393,881	2,380,452	1,714,688	37,277	136,369	5,871	143,497
Other contract construction	9,505	25,116	3,693,852	3,646,823	3,111,951	48,913	103,842	4,094	242,354	5,615	15,498	3,144,448	3,106,324	2,650,076	36,010	131,432	2,566	195,922
Manufacturing	24,568	72,883	10,631,459	10,491,059	7,650,516	208,066	493,796	20,247	870,896	17,482	53,285	9,264,344	9,135,190	6,575,884	160,994	609,179	14,792	714,409
Food and kindred products	2,344	8,503	2,062,788	2,053,729	1,681,024	35,238	49,047	1,998	72,421	1,536	5,833	1,681,286	1,673,993	1,351,252	28,359	59,087	1,342	57,179
Apparel and other textile products	2,756	6,406	1,643,307	1,639,347	1,259,832	7,601	40,222	2,074	135,148	2,112	5,222	1,556,539	1,554,485	1,195,444	6,637	44,052	1,732	130,889
Lumber and wood products, except furniture	1,550	5,045	590,217	568,161	422,001	20,800	27,350	1,128	50,768	897	3,319	457,273	437,977	318,167	10,323	42,999	742	38,792
Printing, publishing, and allied industries	2,937	8,647	725,332	720,511	449,366	22,720	39,639	2,250	23,194	2,325	7,460	668,529	664,310	410,338	20,630	44,827	1,830	21,138
Fabricated metal products	2,995	9,152	1,067,531	1,057,853	698,010	21,693	84,891	2,728	118,963	2,540	7,363	1,000,277	990,706	650,974	18,648	89,399	2,274	110,629
Machinery, except electric	2,595	8,084	1,156,003	1,111,929	779,930	30,569	88,609	1,798	135,296	2,029	6,493	1,094,158	1,050,185	737,441	28,773	92,449	1,456	123,730
Other manufacturing	9,391	27,046	3,386,281	3,339,529	2,360,353	69,445	164,038	8,271	335,106	6,043	17,595	2,806,282	2,763,534	1,912,268	47,622	236,366	5,416	232,052
Transportation, communication, electric, gas, and sanitary services	8,598	23,231	1,363,641	1,332,057	780,323	80,787	78,192	1,994	31,987	5,715	15,898	1,110,270	1,084,617	606,512	56,883	110,709	1,269	22,207
Transportation	6,848	17,337	1,078,323	1,056,476	634,336	59,552	59,726	1,536	27,255	4,420	11,404	859,423	843,295	487,333	39,619	81,082	887	17,888
Communication, electric, gas, and sanitary services	1,750	5,894	285,318	275,581	145,987	21,235	18,466	458	4,732	1,295	4,494	250,847	241,322	119,179	17,264	29,627	382	4,319
Wholesale and retail trade	76,929	207,420	30,303,021	29,940,032	22,935,191	273,182	710,559	66,129	3,178,836	52,382	147,268	25,623,178	25,320,462	19,436,838	206,762	901,697	47,292	2,564,706
Wholesale trade	20,809	56,756	12,138,518	11,996,803	9,800,138	84,186	271,808	16,071	963,057	15,000	42,938	10,628,171	10,504,609	8,569,192	67,762	340,467	12,301	815,365
Groceries and related products	2,332	7,172	2,933,284	2,918,456	2,524,017	15,024	46,926	1,802	121,356	1,796	5,937	2,741,304	2,726,746	2,358,190	13,337	50,116	1,492	117,354
Electrical goods	773	1,903	410,456	405,703	299,828	3,811	12,833	622	48,741	584	1,562	317,782	314,829	236,033	2,074	15,701	509	39,120
Machinery, equipment, and supplies	2,750	7,440	1,085,392	1,058,269	764,672	6,717	45,153	2,144	124,038	2,066	5,652	1,004,841	983,753	710,947	5,947	50,795	1,687	108,446
Other wholesale trade	14,954	40,241	7,709,386	7,614,375	6,211,621	58,634	166,896	11,503	668,922	10,554	29,787	6,564,244	6,479,281	5,264,022	46,404	223,855	8,613	550,445
Retail trade	54,480	146,531	17,660,898	17,445,237	12,786,672	182,944	426,342	48,571	2,146,480	36,310	101,445	14,598,579	14,423,401	10,597,521	134,623	545,279	33,996	1,699,698
Building materials, hardware, and farm equipment	5,820	19,179	2,436,748	2,397,457	1,894,454	21,250	62,945	5,479	490,924	4,568	14,887	2,172,266	2,136,339	1,685,538	17,471	75,840	4,414	419,350
General merchandise stores	2,402	6,998	578,713	564,381	377,510	9,701	19,406	2,021	102,683	1,494	4,388	479,073	470,213	314,715	6,977	26,033	1,302	71,449
Food stores	3,952	10,598	2,365,545	2,350,976	1,871,030	20,293	50,254	3,384	113,602	2,697	8,020	2,055,987	2,045,832	1,630,527	16,457	57,124	2,507	98,419
Automotive dealers	7,270	19,478	4,884,258	4,839,182	4,044,021	25,194	77,397	6,738	505,335	5,093	14,011	4,016,177	3,977,995	3,315,541	19,344	92,865	5,018	412,288
Apparel and accessory stores	5,003	13,268	980,113	969,104	614,484	8,852	30,662	4,587	217,084	3,375	9,592	814,012	804,716	506,764	6,701	41,965	3,300	174,610
Furniture, home furnishings, and equipment stores	5,844	14,976	1,593,657	1,554,972	1,058,731	14,147	43,257	5,315	258,360	3,835	9,880	1,247,629	1,218,068	826,891	10,661	55,097	3,646	190,194
Eating and drinking places	9,970	26,543	1,577,164	1,558,418	693,730	45,311	51,317	8,230	28,066	5,801	15,732	1,173,050	1,159,033	509,517	29,063	72,869	5,120	19,596
Drug and proprietary stores	4,433	11,083	1,071,805	1,060,746	714,721	10,563	40,603	4,131	161,580	3,298	8,389	919,107	909,957	611,427	8,297	46,543	3,146	128,594
Other retail trade	9,786	24,408	2,172,895	2,150,001	1,517,991	27,633	50,501	8,686	268,846	6,149	16,546	1,721,278	1,701,248	1,196,601	19,657	76,943	5,543	185,198
Wholesale and retail trade not allocable	1,640	4,133	503,605	497,992	348,381	6,052	12,409	1,487	69,299	1,072	2,885	396,428	392,452	270,125	4,372	15,951	995	49,643
Finance, insurance, and real estate	20,340	66,199	1,030,872	813,925	240,369	23,036	123,900	460	12,750	12,847	42,100	877,815	697,641	223,911	15,014	159,261	344	12,107
Finance	2,871	8,891	73,268	41,450	6,959	896	14,770	[1]	[1]	1,274	3,308	55,263	27,311	6,290	522	18,783	-	-
Insurance	5,387	14,768	428,450	419,011	117,265	6,052	43,350	-	-	4,479	12,835	367,007	358,526	105,376	5,311	46,246	-	-
Real estate	12,082	42,540	529,154	353,464	116,145	16,088	65,780	422	12,620	7,094	25,957	455,545	311,804	112,245	9,181	94,232	344	12,107
Operators, except developers, and lessors of buildings	1,983	6,640	26,512	15,374	4,696	4,018	[2]879	[1]	[1]	762	2,809	17,329	12,913	3,692	1,067	3,272	[1]	[1]
Other real estate	10,099	35,900	502,642	338,090	111,449	12,070	66,659	382	12,583	6,332	23,148	438,216	298,891	108,553	8,114	90,960	305	12,085
Services	35,728	94,873	4,710,457	4,620,680	2,622,988	208,069	183,630	12,761	119,934	20,830	57,313	3,586,589	3,528,620	1,962,310	127,698	306,373	7,620	71,349
Hotels, rooming houses, camps, and other lodging places	3,242	10,664	702,621	675,875	281,027	62,613	32,269	822	4,605	1,779	6,716	519,999	504,274	185,850	35,828	65,618	475	2,983
Personal services	6,515	16,223	811,737	802,818	505,067	29,676	33,356	3,108	19,374	4,321	10,957	645,069	636,697	406,590	21,357	41,997	2,011	16,435
Business services	8,152	19,782	1,150,858	1,134,697	717,404	25,129	49,832	1,826	18,866	4,668	11,892	917,068	907,905	577,128	14,855	69,514	1,066	8,956
Automobile and other repair services	5,652	13,652	520,289	509,859	296,528	31,874	19,840	3,451	27,584	3,450	7,944	392,496	384,589	218,942	22,988	27,693	2,273	20,156
Amusement and recreation services	4,800	13,394	382,313	368,720	205,571	24,924	[2]8,530	1,608	7,814	1,906	5,938	246,718	241,307	120,652	12,003	21,640	689	4,292
Other services	7,367	21,158	1,142,639	1,128,711	617,391	33,853	56,863	1,946	41,691	4,706	13,866	865,239	853,848	453,148	20,667	79,911	1,106	18,527
Nature of business not allocable	1,821	5,840	174,251	172,979	119,573	3,203	[2]1,085	986	39,353	685	1,821	106,502	105,340	67,761	1,217	4,962	456	30,535

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.2.—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries	Mining	Contract construction			Manufacturing					
				Total	Special trade contractors	Other contract construction	Total	Food and kindred products	Apparel and other textile products	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Fabricated metal products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns, total	200,784	8,516	1,896	22,388	12,883	9,505	24,568	2,344	2,756	1,550	2,937	2,995
With gross profit	181,565	7,319	1,665	20,564	12,429	8,135	23,655	2,306	2,604	1,471	2,899	2,957
Without gross profit	19,219	1,197	231	1,824	454	1,370	913	(1)	(1)	(1)	(1)	(1)
	(Thousand dollars)											
Total assets	24,234,096	1,538,907	340,110	2,592,515	1,035,252	1,557,263	4,747,973	515,515	423,575	432,202	330,264	488,432
Total receipts	56,752,764	1,455,494	409,580	6,673,989	2,980,137	3,693,852	10,631,459	2,062,788	1,643,307	590,217	725,332	1,067,531
Business receipts	55,742,555	1,372,674	387,937	6,611,212	2,964,389	3,646,823	10,491,059	2,053,729	1,639,347	568,161	720,511	1,057,853
Interest on Government obligations, total	17,865	349	216	422	116	306	11,094	79	23	217	180	255
United States	10,678	273	171	336	107	229	7,266	72	23	211	163	249
State and local	7,187	76	45	86	(1)	77	3,828	(1)	-	(1)	17	(1)
Other interest	85,134	4,338	2,059	10,096	1,284	8,812	13,950	1,151	254	3,356	609	708
Rents	133,927	5,093	2,294	14,788	2,384	12,404	17,081	1,218	269	1,629	587	1,401
Royalties	16,647	155	3,868	-	-	-	2,345	(1)	(1)	(1)	31	591
Net short-term capital gain reduced by net long-term capital loss	6,750	414	216	1,575	14	1,561	380	(1)	15	166	(1)	-
Net long-term capital gain reduced by net short-term capital loss	152,021	45,754	5,130	7,392	1,792	5,600	22,701	2,915	347	13,121	742	780
Net gain, noncapital assets	175,475	3,098	5,092	3,521	810	2,711	35,669	237	193	1,071	567	194
Dividends	7,563	1,410	127	312	100	212	909	10	36	42	138	50
Other receipts	414,827	22,209	2,641	24,671	9,248	15,423	36,271	3,441	2,819	2,450	1,964	5,699
Total deductions	54,892,390	1,424,581	387,514	6,462,566	2,872,633	3,589,933	10,133,835	2,013,734	1,603,085	562,861	685,676	982,634
Cost of goods sold	40,805,087	931,749	241,351	5,283,027	2,171,076	3,111,951	7,650,516	1,681,024	1,259,832	422,001	449,366	698,010
Compensation of officers	2,806,828	51,840	18,328	354,182	222,940	131,242	554,878	43,540	68,478	27,731	74,637	80,472
Repairs	284,554	34,102	11,702	32,949	17,012	15,937	59,998	15,464	2,010	3,521	3,781	5,627
Bad debts	109,844	707	838	8,743	6,379	2,364	20,012	1,819	1,665	1,400	2,268	1,866
Rent	870,441	35,992	2,439	37,527	21,471	16,056	116,514	12,441	19,211	2,633	12,600	11,978
Taxes	1,073,998	33,677	11,569	125,858	73,381	52,477	225,625	27,325	41,641	16,672	17,776	24,684
Interest	396,526	38,552	5,156	38,848	13,502	25,346	55,410	7,637	5,710	5,911	4,857	5,192
Contributions	20,537	411	336	3,054	1,042	2,012	5,692	790	884	351	512	471
Amortization	9,676	290	83	1,190	681	509	1,016	376	28	71	99	38
Depreciation	1,006,408	83,404	25,614	101,047	52,134	48,913	208,066	35,238	7,601	20,800	22,720	21,693
Depletion	21,924	212	7,615	205	13	192	12,968	71	-	12,182	248	-
Advertising	407,749	3,946	1,076	17,000	9,044	7,956	64,039	14,333	3,445	1,212	3,347	5,431
Pension, profit-sharing, stock bonus, and annuity plans	134,563	673	2,322	19,090	13,573	5,517	32,062	2,798	5,298	759	4,485	5,898
Other employee benefit plans	106,826	598	590	20,056	15,557	4,499	31,224	4,393	4,287	891	3,063	3,878
Net loss, noncapital assets	23,340	675	1,985	3,039	2,220	819	2,286	615	196	16	117	160
Other deductions	6,814,089	207,753	56,510	416,751	252,608	164,143	1,093,529	165,870	182,799	46,710	85,800	117,246
Total receipts less total deductions	1,860,374	30,913	22,066	211,423	107,504	103,919	497,624	49,054	40,222	27,356	39,656	84,897
Gross profit (less loss)	14,937,468	440,925	146,586	1,328,185	793,313	534,872	2,840,543	372,705	379,515	146,160	271,145	359,843
Gross profit	14,981,338	447,628	148,347	1,332,767	794,964	537,803	2,851,510	372,705	380,734	148,590	271,145	359,843
Gross loss	43,870	6,703	1,761	4,582	1,651	2,931	10,967	-	(1)	(1)	-	-
Net income (less deficit)	1,853,187	30,837	22,021	211,337	107,495	103,842	493,796	49,047	40,222	27,350	39,639	84,891
Net income	2,485,457	91,363	34,112	267,801	136,369	131,432	609,179	59,087	44,052	42,999	44,827	89,399
Deficit	632,270	60,526	12,091	56,464	28,874	27,590	115,383	10,040	3,830	15,649	5,188	4,508

Footnotes at end of table.

Table 4.2.—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Manufacturing—Con.		Transportation, communication, electric, gas, and sanitary services			Wholesale and retail trade					
							Wholesale trade				
	Machinery, except electric	Other manufacturing	Total	Transportation	Communication, electric, gas, and sanitary services	Total	Total	Groceries and related products	Electrical goods	Machinery, equipment, and supplies	Other wholesale trade
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of returns, total	2,595	9,391	8,598	6,848	1,750	76,929	20,809	2,332	773	2,750	14,954
With gross profit	2,482	8,936	8,067	6,469	1,599	74,807	19,976	2,294	735	2,599	14,348
Without gross profit	(1)	455	531	379	(1)	2,122	833	(1)	(1)	(1)	606
	(Thousand dollars)										
Total assets	1,057,296	1,500,689	820,206	587,778	232,428	8,898,822	3,011,350	424,759	137,546	342,057	2,106,988
Total receipts	1,156,003	3,386,281	1,363,641	1,078,323	285,318	30,303,021	12,138,518	2,933,284	410,456	1,085,392	7,709,386
Business receipts	1,111,929	3,339,529	1,332,057	1,056,476	275,581	29,940,032	11,996,803	2,918,456	405,703	1,058,269	7,614,375
Interest on Government obligations, total	8,995	1,345	1,195	996	199	2,403	1,742	74	-	101	1,567
United States	5,225	1,323	257	193	64	1,516	888	73	-	53	762
State and local	3,770	22	938	803	135	887	854	(1)	-	48	805
Other interest	5,541	2,331	1,774	1,007	767	26,171	8,225	1,039	98	1,308	5,780
Rents	6,286	5,691	6,996	6,291	705	45,641	13,143	1,355	52	1,778	9,958
Royalties	866	847	685	685	-	9,131	9,070	-	-	(1)	9,068
Net short-term capital gain reduced by net long-term capital loss	(1)	184	89	89	-	1,047	240	31	-	19	190
Net long-term capital gain reduced by net short-term capital loss	3,744	1,052	7,394	2,705	4,689	26,371	9,410	721	16	1,254	7,419
Net gain, noncapital assets	15,623	17,784	1,704	1,370	334	6,653	1,322	214	(1)	76	1,030
Dividends	174	459	112	84	28	3,221	1,290	29	(1)	46	1,214
Other receipts	2,839	17,059	11,635	8,620	3,015	242,351	97,273	11,365	4,584	22,539	58,785
Total deductions	1,063,624	3,222,221	1,284,511	1,017,794	266,717	29,591,575	11,865,856	2,886,357	397,623	1,040,191	7,541,685
Cost of goods sold	779,930	2,360,353	780,323	634,336	145,987	22,935,191	9,800,138	2,524,017	299,828	764,672	6,211,621
Compensation of officers	68,254	191,766	96,669	70,440	26,229	1,140,321	402,321	52,881	14,004	67,968	267,468
Repairs	7,232	22,363	1,834	1,596	238	88,044	23,556	5,930	1,151	1,360	15,115
Bad debts	1,051	9,943	2,248	972	1,276	62,587	23,676	2,090	601	2,393	18,592
Rent	13,911	43,740	26,266	22,888	3,378	425,331	91,911	17,187	3,567	10,211	60,946
Taxes	26,334	71,193	51,620	41,848	9,772	428,509	133,381	20,195	4,795	9,633	98,758
Interest	7,131	18,972	16,150	11,938	4,212	118,420	37,875	5,414	2,225	4,631	25,605
Contributions	988	1,696	470	281	189	6,991	2,430	321	109	355	1,645
Amortization	66	338	1,259	107	1,152	3,281	461	19	(1)	212	224
Depreciation	30,569	69,445	80,787	59,552	21,235	273,182	84,186	15,024	3,811	6,717	58,634
Depletion	-	467	189	189	-	650	498	-	-	-	498
Advertising	9,370	26,911	10,007	6,259	3,748	221,911	33,521	3,950	2,555	7,085	19,931
Pension, profit-sharing, stock bonus, and annuity plans	4,068	8,756	6,443	5,677	766	49,713	25,677	4,095	1,038	4,347	16,197
Other employee benefit plans	5,705	9,007	12,909	12,367	542	23,714	9,950	2,145	540	1,044	6,221
Net loss, noncapital assets	190	992	692	611	81	5,704	1,234	394	82	39	719
Other deductions	108,825	386,279	196,645	148,733	47,912	3,808,026	1,195,041	232,695	63,311	159,524	739,511
Total receipts less total deductions	92,379	164,060	79,130	60,529	18,601	711,446	272,662	46,927	12,833	45,201	167,701
Gross profit (less loss)	331,999	979,176	551,734	422,140	129,594	7,004,841	2,196,665	394,439	105,875	293,597	1,402,754
Gross profit	332,895	985,598	553,584	423,318	130,266	7,008,869	2,198,509	394,439	105,875	293,948	1,404,247
Gross loss	(1)	6,422	1,850	1,178	(1)	4,028	1,844	-	-	(1)	1,493
Net income (less deficit)	88,609	164,038	78,192	59,726	18,466	710,559	271,808	46,926	12,833	45,153	166,896
Net income	92,449	236,366	110,709	81,082	29,627	901,697	340,467	50,116	15,701	50,795	223,855
Deficit	3,840	72,328	32,517	21,356	11,161	191,138	68,659	3,190	2,868	5,642	56,959

Footnotes at end of table.

Table 4.2.—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued											Finance, insurance, and real estate	
	Retail trade										Wholesale and retail trade not allocable		
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Drug and proprietary stores	Other retail trade		Total	Finance
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Number of returns, total	54,480	5,820	2,402	3,952	7,270	5,003	5,844	9,970	4,433	9,786	1,640	20,340	2,871
With gross profit	53,191	5,593	2,251	3,876	7,042	4,889	5,806	9,743	4,433	9,558	1,640	11,027	849
Without gross profit	1,289	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	-	9,313	2,022
	(Thousand dollars)												
Total assets	5,695,454	1,086,014	272,965	387,104	1,109,403	441,202	667,138	564,687	352,809	814,132	192,018	2,234,579	268,814
Total receipts	17,660,898	2,436,748	578,713	2,365,545	4,884,258	980,113	1,593,657	1,577,164	1,071,805	2,172,895	503,605	1,030,872	73,268
Business receipts	17,445,237	2,397,457	564,381	2,350,976	4,839,182	969,104	1,554,972	1,558,418	1,060,746	2,150,001	497,992	813,925	41,450
Interest on Government obligations, total	613	21	76	48	109	(1)	159	-	35	159	48	1,735	171
United States	580	21	76	48	109	-	153	-	35	138	48	409	145
State and local	33	-	-	-	-	(1)	(1)	-	-	21	-	1,326	26
Other interest	17,783	3,635	971	610	4,750	692	3,711	813	941	1,660	163	18,685	7,150
Rents	29,885	3,140	1,078	3,026	6,961	1,843	4,112	5,352	1,918	2,455	2,613	20,240	329
Royalties	61	-	-	-	-	-	43	18	-	-	-	346	139
Net short-term capital gain reduced by net long-term capital loss	807	302	-	-	115	10	(1)	262	106	(1)	-	2,640	1,976
Net long-term capital gain reduced by net short-term capital loss	16,753	1,073	1,131	957	5,102	70	104	4,327	621	3,368	208	23,744	10,814
Net gain, noncapital assets	5,109	1,541	342	571	930	212	577	242	48	646	222	115,582	6,289
Dividends	1,910	100	190	464	124	151	538	94	69	180	21	741	156
Other receipts	142,740	29,479	10,544	8,893	26,985	8,025	29,433	7,638	7,321	14,422	2,338	33,234	4,794
Total deductions	17,234,523	2,373,803	559,307	2,315,291	4,806,861	949,445	1,550,394	1,525,847	1,031,202	2,122,373	491,196	905,646	58,472
Cost of goods sold	12,786,672	1,894,454	377,510	1,871,030	4,044,021	614,484	1,058,731	693,730	714,721	1,517,991	348,381	240,369	6,959
Compensation of officers	711,985	94,400	26,979	48,639	104,423	62,372	83,232	90,712	70,652	130,576	26,015	156,125	13,214
Repairs	62,895	6,825	2,680	7,811	8,368	3,266	4,562	18,895	3,092	7,396	1,593	4,793	129
Bad debts	38,135	6,356	2,061	611	9,597	2,666	5,384	1,217	1,618	8,625	776	5,396	1,372
Rent	324,114	22,996	13,255	30,781	42,713	39,254	36,025	72,454	25,284	41,352	9,306	24,876	1,554
Taxes	286,999	32,218	10,123	25,321	63,453	17,352	24,144	57,524	22,409	34,455	8,129	31,737	2,653
Interest	78,592	12,714	2,298	5,087	24,240	3,496	8,190	11,348	3,063	8,156	1,953	41,434	3,822
Contributions	4,356	544	409	250	645	446	773	393	318	578	205	1,174	124
Amortization	2,804	57	42	255	90	195	76	1,434	85	570	16	425	57
Depreciation	182,944	21,250	9,701	20,293	25,194	8,852	14,147	45,311	10,563	27,633	6,052	23,036	896
Depletion	152	(1)	-	-	136	-	(1)	-	-	(1)	-	21	-
Advertising	183,837	13,998	7,660	23,923	31,964	19,531	31,510	22,092	10,416	22,743	4,553	24,493	791
Pension, profit-sharing, stock bonus, and annuity plans	22,579	2,639	1,628	2,605	2,788	1,201	2,124	4,048	925	4,621	1,457	2,879	257
Other employee benefit plans	13,345	1,743	415	3,204	2,163	512	1,014	2,108	516	1,670	419	1,746	85
Net loss, noncapital assets	4,445	175	-	482	305	210	123	1,938	748	464	25	4,210	506
Other deductions	2,530,669	263,432	104,546	274,999	446,761	175,608	280,353	502,643	166,792	315,535	82,316	342,932	26,053
Total receipts less total deductions	426,375	62,945	19,406	50,254	77,397	30,668	43,263	51,317	40,603	50,522	12,409	125,226	14,796
Gross profit (less loss)	4,658,565	503,003	186,871	479,946	795,161	354,620	496,241	864,688	346,025	632,010	149,611	573,556	34,491
Gross profit	4,660,749	503,786	187,069	479,946	795,703	354,843	496,307	864,697	346,025	632,373	149,611	573,753	34,492
Gross loss	2,184	(1)	(1)	-	(1)	(1)	(1)	(1)	-	(1)	-	197	(1)
Net income (less deficit)	426,342	62,945	19,406	50,254	77,397	30,662	43,257	51,317	40,603	50,501	12,409	123,900	14,770
Net income	545,279	75,840	26,033	57,124	92,865	41,965	55,097	72,869	46,543	76,943	15,951	159,261	18,783
Deficit	118,937	12,895	6,627	6,870	15,468	11,303	11,840	21,552	5,940	26,442	3,542	35,361	4,013

Footnotes at end of table.

Table 4.2.—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Finance, insurance, and real estate—Continued				Services							Nature of business not allocable
	Insurance	Real estate			Total	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile and other repair services	Amusement and recreation services	Other services	
		Total	Operators, except developers, and lessors of buildings	Other real estate								
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Number of returns, total	5,387	12,082	1,983	10,099	35,728	3,242	6,515	8,152	5,652	4,800	7,367	1,821
With gross profit	5,274	4,904	420	4,484	33,283	2,968	6,325	7,774	5,387	3,958	6,871	1,176
Without gross profit	[1]	7,178	1,563	5,615	2,445	274	[1]	378	[1]	842	496	645
	(Thousand dollars)											
Total assets	373,106	1,592,659	160,887	1,431,772	2,941,439	958,979	318,344	410,284	273,289	359,736	620,807	119,545
Total receipts	428,450	529,154	26,512	502,642	4,710,457	702,621	811,737	1,150,858	520,289	382,313	1,142,639	174,251
Business receipts	419,011	353,464	15,374	338,090	4,620,680	675,875	802,818	1,134,697	509,859	368,720	1,128,711	172,979
Interest on Government obligations, total	1,078	486	-	486	451	152	-	[1]	39	61	193	-
United States	51	213	-	213	450	152	-	[1]	39	61	192	-
State and local	1,027	273	-	273	[1]	-	-	-	-	-	[1]	-
Other interest	1,091	10,444	604	9,840	8,009	3,242	505	2,150	124	545	1,443	52
Rent	331	19,580	8,649	10,931	21,632	12,378	843	1,587	555	2,866	3,403	162
Royalties	-	207	-	207	117	-	-	-	49	67	[1]	-
Net short-term capital gain reduced by net long-term capital loss	54	610	515	95	245	19	-	189	-	[1]	33	144
Net long-term capital gain reduced by net short-term capital loss	712	12,218	994	11,224	12,799	1,639	1,261	1,523	3,686	2,765	1,925	736
Net gain, noncapital assets	88	109,205	171	109,034	4,094	685	445	265	2,112	264	323	62
Dividends	301	284	-	284	731	40	-	312	38	56	285	-
Other receipts	5,784	22,656	205	22,451	41,699	8,591	5,865	10,129	3,827	6,965	6,322	116
Total deductions	384,073	463,101	27,391	435,710	4,526,826	670,352	778,381	1,101,026	500,449	390,843	1,085,775	175,336
Cost of goods sold	117,265	116,145	4,696	111,449	2,622,988	281,027	505,067	717,404	296,528	205,571	617,391	119,573
Compensation of officers	87,193	55,718	2,002	53,716	428,244	20,349	64,946	124,014	52,243	24,737	141,955	6,241
Repairs	629	4,035	465	3,570	50,314	17,284	9,572	3,667	4,323	6,871	8,597	818
Bad debts	2,600	1,424	52	1,372	8,833	1,234	2,383	2,166	1,260	161	1,629	480
Rent	12,123	11,199	1,241	9,958	199,265	58,461	32,721	23,588	19,106	22,402	42,987	2,231
Taxes	8,310	20,774	3,176	17,598	161,649	43,272	19,337	33,515	15,813	16,245	33,467	3,754
Interest	1,605	36,007	4,760	31,247	81,611	39,022	6,182	6,379	4,990	9,637	15,401	945
Contributions	338	712	10	702	2,325	388	208	918	121	94	596	84
Amortization	149	219	40	179	1,984	270	473	241	88	446	466	148
Depreciation	6,052	16,088	4,018	12,070	208,069	62,613	29,676	25,129	31,874	24,924	33,853	3,203
Depletion	-	21	[1]	20	64	-	-	38	[1]	25	-	-
Advertising	4,804	18,898	614	18,284	64,485	16,902	10,930	11,350	5,778	9,991	9,534	792
Pension, profit-sharing, stock bonus, and annuity plans	1,955	667	-	667	21,206	218	1,177	9,514	909	1,071	8,317	175
Other employee benefit plans	1,169	492	29	463	15,953	3,368	492	7,116	485	665	3,827	36
Net loss, noncapital assets	74	3,630	242	3,388	4,749	59	763	425	41	3,415	46	-
Other deductions	139,807	177,072	6,045	171,027	655,087	125,885	94,454	135,562	66,889	64,588	167,709	36,856
Total receipts less total deductions	44,377	66,053	[2]879	66,932	183,631	32,269	33,356	49,832	19,840	[2]8,530	56,864	[2]1,085
Gross profit (less loss)	301,746	237,319	10,678	226,641	1,997,692	394,848	297,751	417,293	213,331	163,149	511,320	53,406
Gross profit	301,746	237,515	10,799	226,716	2,010,671	395,758	298,443	418,001	213,633	172,518	512,318	54,209
Gross loss	-	196	121	75	12,979	910	[1]	708	[1]	9,369	998	803
Net income (less deficit)	43,350	65,780	[3]879	66,659	183,630	32,269	33,356	49,832	19,840	[3]8,530	56,863	[3]1,085
Net income	46,246	94,232	3,272	90,960	306,373	65,618	41,997	69,514	27,693	21,640	79,911	4,962
Deficit	2,896	28,452	4,151	24,301	122,743	33,349	8,641	19,682	7,853	30,170	23,048	6,047

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Deductions exceed receipts.
[3]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.3.—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
Total	200,784	56,752,764	55,742,555	40,805,087	1,006,408	1,853,187	4,800,989	130,038	47,412,667	46,580,280	34,009,977	705,507	2,485,457	3,833,113
$1 under $5,000	10,619	31,289	17,842	15,224	7,883	[1]33,760	15,272	3,294	13,117	4,991	2,210	434	4,597	2,322
$5,000 under $10,000	6,755	55,668	43,873	26,209	6,206	[1]22,305	9,967	3,072	24,804	18,436	6,349	1,568	7,575	4,328
$10,000 under $25,000	16,519	313,090	259,114	121,438	24,535	[1]13,062	26,659	8,219	165,550	123,840	43,770	9,203	35,705	11,018
$25,000 under $50,000	21,566	845,202	762,787	348,626	53,485	4,554	81,603	11,939	473,646	415,330	157,396	21,247	74,068	34,991
$50,000 under $100,000	33,840	2,553,324	2,447,495	1,341,807	96,686	66,600	253,519	21,707	1,655,309	1,570,543	774,598	55,998	156,203	145,048
$100,000 under $200,000	36,999	5,448,252	5,290,776	3,194,405	153,228	206,078	484,482	26,322	3,901,455	3,774,857	2,183,208	96,575	297,616	332,800
$200,000 under $500,000	39,219	12,442,826	12,242,567	8,194,953	280,093	459,576	1,169,703	30,595	9,732,660	9,570,883	6,260,819	204,216	586,171	872,772
$500,000 under $1,000,000	16,697	11,685,942	11,556,354	8,573,644	168,195	475,660	1,077,318	14,412	10,123,326	10,009,736	7,336,115	134,463	535,789	894,307
$1,000,000 or more	10,327	23,359,963	23,121,747	18,988,781	213,098	735,467	1,675,652	9,475	21,310,553	21,091,664	17,245,512	180,957	780,283	1,535,525
Receipts not reported	8,204	17,208	-	-	2,999	[1]25,621	6,814	953	12,247	-	-	846	7,450	[2]
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	8,516	1,455,494	1,372,674	931,749	83,404	30,837	135,489	4,676	973,549	906,280	587,129	45,889	91,363	75,064
$1 under $5,000	911	2,563	1,676	3,263	1,898	[1]7,677	933	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$5,000 under $10,000	836	6,780	6,180	3,831	1,311	[1]2,211	3,536	492	3,862	3,467	1,166	425	1,341	3,361
$10,000 under $25,000	683	15,466	11,644	8,892	3,893	[1]4,365	1,449	305	9,033	5,460	3,218	1,249	1,957	1,205
$25,000 under $50,000	1,406	59,669	51,714	27,253	8,928	[1]3,868	9,715	684	32,296	25,538	11,765	2,915	7,055	8,379
$50,000 under $100,000	1,524	138,742	115,272	65,107	12,551	7,773	18,435	1,098	101,662	80,909	39,825	8,256	15,204	14,982
$100,000 under $200,000	1,300	194,185	178,378	107,227	13,671	17,174	22,274	915	141,211	127,037	71,134	8,603	21,730	14,119
$200,000 under $500,000	976	348,084	331,536	220,448	22,336	8,446	30,542	656	243,352	233,329	149,123	12,739	19,206	10,678
$500,000 under $1,000,000	274	180,203	176,694	119,208	6,896	3,400	7,982	158	108,185	106,194	51,790	5,437	5,666	1,949
$1,000,000 or more	260	502,625	499,580	376,520	11,232	10,349	40,553	175	326,618	324,278	259,069	5,867	13,989	20,335
Receipts not reported	346	7,177	-	-	688	1,816	70	[2]	[2]	-	-	[2]	[2]	[2]
MINING														
Total	1,896	409,580	387,937	241,351	25,614	22,021	5,540	1,165	332,091	315,354	184,868	17,763	34,112	3,317
$1 under $5,000														
$5,000 under $10,000	493	6,396	4,803	3,885	622	[1]311	113							
$10,000 under $25,000								605	23,128	20,455	8,100	1,325	3,828	817
$25,000 under $50,000														
$50,000 under $100,000	457	26,430	23,982	9,761	1,776	2,402	1,060							
$100,000 under $200,000	273	43,208	35,757	23,310	3,676	[1]139	1,234							
$200,000 under $500,000	307	107,320	102,652	53,763	8,246	6,654	934	347	95,727	86,838	36,352	6,718	13,607	648
$500,000 under $1,000,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$1,000,000 or more	135	191,654	186,923	131,139	7,747	13,328	1,980	131	179,669	175,107	121,589	6,842	13,761	1,774
Receipts not reported	[2]	[2]	-	-	[2]	[2]	[2]	[2]	[2]	-	-	-	[2]	-
CONTRACT CONSTRUCTION														
Total	22,388	6,673,989	6,611,212	5,283,027	101,047	211,337	406,204	14,256	5,538,329	5,486,776	4,364,764	73,287	267,801	339,419
$1 under $5,000	493	1,575	1,059	730	668	[1]1,361	1,179							
$5,000 under $10,000	416	3,952	3,236	3,306	155	[1]855	1,386	378	2,718	2,015	1,379	73	185	548
$10,000 under $25,000	1,212	23,262	22,675	13,805	1,242	[1]1,253	4,007	568	11,233	11,135	5,514	467	1,339	3,362
$25,000 under $50,000	1,933	73,871	72,133	40,346	2,932	1,494	3,707	1,135	43,166	41,816	22,533	910	5,023	1,705
$50,000 under $100,000	3,940	306,269	298,818	200,772	9,402	6,150	42,031	2,237	177,055	171,880	104,577	5,155	15,484	28,143
$100,000 under $200,000	4,210	619,781	613,449	435,898	16,274	16,103	36,442	2,580	384,455	379,608	251,465	9,934	26,669	23,067
$200,000 under $500,000	5,421	1,704,263	1,682,710	1,259,915	31,857	56,348	108,974	4,246	1,339,122	1,319,525	961,547	25,811	71,173	93,154
$500,000 under $1,000,000	2,398	1,689,752	1,680,490	1,344,728	21,077	70,978	80,602	2,053	1,451,853	1,444,110	1,144,686	15,026	79,816	73,583
$1,000,000 or more	1,073	2,250,942	2,236,642	1,983,527	17,040	66,092	122,856	1,016	2,128,591	2,116,687	1,873,063	15,911	68,088	115,857
Receipts not reported	1,289	522	-	-	400	[1]2,359	5,020	[2]	[2]	-	-	-	[2]	-
MANUFACTURING														
Total	24,568	10,631,459	10,491,059	7,650,516	208,066	493,796	870,896	17,482	9,264,344	9,135,190	6,575,884	160,994	609,179	714,409
$1 under $5,000	833	2,273	1,926	2,593	764	[1]4,952	7,048							
$5,000 under $10,000	418	2,990	2,968	2,746	508	[1]5,133	2,036	341	1,776	1,477	644	67	419	1,175
$10,000 under $25,000	1,251	23,110	21,980	14,945	2,302	[1]5,976	5,511	606	11,147	10,555	5,095	658	1,638	764
$25,000 under $50,000	1,627	59,300	58,716	34,707	3,155	[1]7,359	13,374	567	19,735	19,504	9,966	550	1,649	2,487
$50,000 under $100,000	3,408	254,613	252,902	149,846	9,231	[1]1,573	22,934	2,310	175,171	173,942	94,381	5,042	10,409	12,366
$100,000 under $200,000	5,000	742,122	728,036	479,650	22,332	20,158	62,519	3,750	561,565	550,717	349,213	14,493	34,407	37,783
$200,000 under $500,000	6,140	1,977,102	1,945,776	1,289,149	51,217	107,363	136,498	4,926	1,607,886	1,578,203	1,020,224	39,854	125,614	113,827
$500,000 under $1,000,000	3,084	2,154,648	2,135,067	1,481,864	43,992	165,511	170,361	2,699	1,899,601	1,881,530	1,273,578	37,022	182,392	134,469
$1,000,000 or more	2,365	5,414,235	5,343,688	4,195,016	74,289	227,000	450,558	2,181	4,986,841	4,919,262	3,822,783	63,207	252,251	411,538
Receipts not reported	417	1,066	-	-	286	[1]1,243	57	[2]	[2]	-	-	[2]	[2]	-

Footnotes at end of table.

Table 4.3.--NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS--Continued

Industrial division and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
Total	8,598	1,363,641	1,332,057	780,323	80,787	78,192	31,987	5,715	1,110,270	1,084,617	606,512	56,883	110,709	22,207
$1 under $5,000	532	1,546	1,282	680	353	[1]816	14	(2)	(2)	(2)	(2)	(2)	(2)	-
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	1,211	25,259	19,269	9,700	2,380	1,053	941	833	17,404	12,069	4,949	1,327	2,857	211
$25,000 under $50,000	1,174	50,108	41,632	22,024	7,503	[1]598	8,936	720	30,331	24,905	9,844	2,831	8,003	4,460
$50,000 under $100,000	2,046	149,821	146,044	81,991	9,667	[1]1,076	1,090	1,328	94,651	92,624	45,588	5,448	5,657	595
$100,000 under $200,000	1,438	210,269	209,668	110,874	13,614	12,061	3,171	1,098	164,269	163,838	82,007	8,200	15,138	1,859
$200,000 under $500,000	1,142	332,352	326,463	181,756	20,184	15,618	12,729	874	260,153	254,414	136,445	13,798	23,346	11,142
$500,000 under $1,000,000	352	238,501	235,777	167,501	10,347	10,866	2,749	274	194,776	192,077	127,952	9,422	10,975	2,342
$1,000,000 or more	171	351,860	349,503	204,501	16,129	43,638	2,330	168	345,145	342,799	199,155	15,636	43,949	1,571
Receipts not reported	(2)	(2)	-	-	(2)	(2)	-	(2)	(2)	-	-	(2)	(2)	-
WHOLESALE AND RETAIL TRADE														
Total	76,929	30,303,021	29,940,032	22,935,191	273,182	710,559	3,178,836	52,382	25,623,178	25,320,462	19,436,838	206,762	901,697	2,564,706
$1 under $5,000	1,705	5,944	3,850	2,440	655	[1]4,261	1,717	380	2,986	1,036	638	45	316	292
$5,000 under $10,000	1,289	11,542	9,418	6,493	528	[1]3,108	2,555	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	3,029	62,173	50,943	30,590	2,079	[1]5,692	10,887	1,061	27,918	17,432	9,227	630	3,098	3,480
$25,000 under $50,000	5,943	241,081	229,113	128,509	8,328	[1]13,805	36,983	2,577	106,017	101,305	49,106	2,756	8,767	11,223
$50,000 under $100,000	11,925	899,582	884,097	527,062	21,011	586	144,297	6,891	531,723	521,302	300,556	9,897	28,585	73,286
$100,000 under $200,000	16,519	2,458,994	2,425,959	1,515,599	40,127	67,248	327,143	11,636	1,750,103	1,723,413	1,046,862	26,410	100,268	233,504
$200,000 under $500,000	20,199	6,471,356	6,391,047	4,375,159	79,574	177,850	847,181	15,838	5,061,245	4,998,624	3,380,363	60,781	226,300	621,200
$500,000 under $1,000,000	9,259	6,504,680	6,424,616	4,900,312	54,362	186,239	780,415	8,194	5,756,726	5,684,941	4,304,705	47,898	207,262	666,754
$1,000,000 or more	5,847	13,643,353	13,520,989	11,449,027	66,039	314,670	1,027,245	5,346	12,383,175	12,270,585	10,344,174	58,291	325,681	954,856
Receipts not reported	1,211	4,316	-	-	479	[1]9,168	413	(2)	(2)	-	-	(2)	(2)	-
Wholesale Trade														
Total	20,809	12,138,518	11,996,803	9,800,138	84,186	271,808	963,057	15,000	10,628,171	10,504,609	8,569,192	67,762	340,467	815,365
$1 under $5,000	835	3,246	1,774	979	232	[1]2,245	491	418	3,496	2,075	1,454	39	431	221
$5,000 under $10,000	492	4,742	3,722	2,172	154	[1]1,247	1,912							
$10,000 under $25,000	644	19,043	10,627	6,222	531	[1]180	1,430	455	15,578	7,186	4,299	273	1,605	611
$25,000 under $50,000	1,553	69,315	60,223	31,993	3,293	[1]4,812	7,699	796	33,846	30,674	11,448	1,313	3,069	636
$50,000 under $100,000	2,347	174,081	170,508	97,570	3,166	286	20,594	1,364	105,696	102,573	54,865	1,854	6,055	10,660
$100,000 under $200,000	3,071	464,014	459,715	275,328	5,609	26,613	56,520	2,275	345,582	342,194	190,536	4,691	30,038	32,079
$200,000 under $500,000	4,735	1,523,735	1,496,980	1,105,700	20,047	31,942	143,095	3,676	1,195,201	1,169,458	863,260	15,535	49,169	113,863
$500,000 under $1,000,000	3,493	2,509,143	2,482,506	1,937,076	21,713	56,976	248,304	3,074	2,200,753	2,177,153	1,686,396	18,269	72,867	201,905
$1,000,000 or more	3,037	7,368,497	7,310,748	6,343,098	29,192	171,207	482,769	2,752	6,727,421	6,673,296	5,756,934	25,735	176,789	455,390
Receipts not reported	605	2,702	-	-	249	[1]6,732	243	(2)	(2)	-	-	(2)	(2)	-
Retail Trade														
Total	54,480	17,660,898	17,445,237	12,786,672	182,944	426,342	2,146,480	36,310	14,598,579	14,423,401	10,597,521	134,628	545,279	1,699,698
$1 under $5,000	870	2,698	2,076	1,461	423	[1]2,016	1,226	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	797	6,800	5,696	4,321	374	[1]1,861	643	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	2,346	42,378	39,565	23,848	1,544	[1]5,502	9,072	605	12,329	10,235	4,920	397	1,493	2,869
$25,000 under $50,000	4,314	168,536	165,661	95,144	5,010	[1]8,869	28,584	1,780	72,124	70,584	37,641	1,443	5,689	10,578
$50,000 under $100,000	9,389	711,249	699,412	419,974	17,580	[1]365	122,761	5,376	414,367	407,076	237,469	7,950	21,731	61,684
$100,000 under $200,000	13,032	1,935,989	1,907,870	1,203,378	33,624	39,551	265,185	9,096	1,365,469	1,342,421	833,502	21,182	67,786	197,985
$200,000 under $500,000	14,782	4,719,388	4,668,716	3,113,249	56,323	142,935	669,042	11,745	3,718,533	3,683,333	2,421,917	43,164	172,253	488,875
$500,000 under $1,000,000	5,539	3,834,955	3,782,923	2,847,942	31,289	122,528	511,357	4,893	3,395,391	3,348,601	2,503,015	28,269	127,660	444,095
$1,000,000 or more	2,801	6,237,291	6,173,318	5,077,355	36,547	142,377	538,440	2,584	5,618,189	5,560,366	4,558,666	32,236	147,808	493,430
Receipts not reported	606	1,614	-	-	230	[1]2,436	170	-	-	-	-	-	-	-
Wholesale and Retail Trade not Allocable														
Total	1,640	503,605	497,992	348,381	6,052	12,409	69,299	1,072	396,428	392,452	270,125	4,372	15,951	49,643
$1 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000														
$25,000 under $50,000	305	18,234	18,157	11,410	294	531	2,027	418	50,770	50,509	31,071	630	3,252	4,391
$50,000 under $100,000														
$100,000 under $200,000	416	58,991	58,374	36,893	894	1,084	5,438							
$200,000 under $500,000	682	228,233	225,351	156,210	3,204	2,973	35,044	417	147,511	145,833	95,186	2,082	4,878	18,462
$500,000 under $1,000,000	237	198,147	196,110	143,868	1,660	7,821	26,790	237	198,147	196,110	143,868	1,660	7,821	26,790
$1,000,000 or more														
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 4.3.—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
Total	20,340	1,030,872	813,925	240,369	23,036	123,900	12,750	12,847	877,815	697,641	223,911	15,014	159,261	12,107
$1 under $5,000	3,381	5,831	2,139	193	923	[1]4,888	512	1,626	3,602	1,389	71	170	1,770	159
$5,000 under $10,000	1,523	11,032	4,377	407	642	818	-	1,026	7,417	3,181	407	427	2,978	-
$10,000 under $25,000	3,942	68,391	40,137	3,613	3,464	11,343	180	2,650	46,877	26,912	2,746	1,628	17,476	[2]
$25,000 under $50,000	3,492	132,570	85,811	6,156	4,951	24,450	3,928	2,730	104,469	68,187	5,033	2,889	28,310	3,928
$50,000 under $100,000	2,814	205,228	166,917	25,068	4,190	36,474	2,349	2,505	185,216	149,667	23,154	3,865	38,134	2,349
$100,000 under $200,000	1,852	241,413	179,785	37,063	5,510	28,508	4,177	1,529	202,348	149,372	37,031	3,632	34,800	4,177
$200,000 under $500,000	674	191,771	173,986	67,630	1,620	23,650	-	629	177,695	161,622	56,557	1,495	24,383	-
$500,000 under $1,000,000	172	105,524	98,657	49,504	1,358	6,182	111	129	82,154	76,103	48,167	711	6,717	-
$1,000,000 or more	16	69,103	62,116	50,735	204	4,613	1,493	15	68,037	61,208	50,735	197	4,693	1,493
Receipts not reported	2,472	[2]	-	-	174	[1]7,250	-	-	-	-	-	-	-	-
SERVICES														
Total	35,728	4,710,457	4,620,680	2,622,988	208,069	183,630	119,934	20,830	3,586,589	3,528,620	1,962,310	127,698	306,373	71,349
$1 under $5,000	2,538	10,650	5,233	4,977	2,511	[1]9,493	1,820	643	4,174	1,188	883	93	1,686	56
$5,000 under $10,000	1,592	12,658	12,244	5,771	2,257	[1]9,399	344	532	4,035	4,029	945	399	986	204
$10,000 under $25,000	4,735	86,854	84,248	36,451	8,522	[1]8,655	1,647	1,892	36,792	35,215	11,320	3,013	6,388	133
$25,000 under $50,000	5,687	217,699	212,696	85,545	16,254	3,658	3,757	3,337	130,619	127,127	46,331	7,665	14,324	2,150
$50,000 under $100,000	7,651	561,654	548,385	271,059	29,696	17,987	18,339	5,073	369,126	361,865	158,830	17,924	39,822	11,537
$100,000 under $200,000	6,331	925,566	907,137	475,676	37,970	44,886	25,925	4,658	670,700	660,362	332,637	24,388	58,727	16,642
$200,000 under $500,000	4,135	1,240,936	1,218,785	696,797	63,435	64,889	25,919	3,121	942,191	926,856	512,648	43,350	86,411	19,774
$500,000 under $1,000,000	1,115	778,409	771,233	491,034	27,072	29,682	35,020	862	596,808	591,827	366,410	16,069	40,108	15,132
$1,000,000 or more	421	874,604	860,719	555,678	19,968	54,972	6,257	403	830,890	820,151	532,306	14,556	57,066	5,721
Receipts not reported	1,520	1,427	-	-	384	[1]4,897	906	305	1,254	-	-	241	855	-
NATURE OF BUSINESS NOT ALLOCABLE, total	1,821	174,251	172,979	119,573	3,203	[1]1,085	39,353	685	106,502	105,340	67,761	1,217	4,962	30,535

[1]Deficit exceeds net income.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

Table 4.4.—NUMBER OF RETURNS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET INCOME, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES

Industry and size of gross profit	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	All industries					Agriculture, forestry, and fisheries				
Gross profit, total	181,565	55,428,011	40,446,673	14,981,338	1,942,456	7,319	1,331,250	883,622	447,628	50,395
$1 under $2,500	9,392	82,637	72,401	10,236	[1]16,460	871	4,358	3,254	1,104	[1]934
$2,500 under $5,000	4,625	90,864	74,811	16,053	[1]17,090	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	9,853	277,921	209,888	68,033	[1]24,342	870	22,706	17,010	5,696	[1]1,642
$10,000 under $25,000	31,668	1,972,052	1,428,864	543,188	[1]20,153	1,334	114,874	91,674	23,200	[1]1,862
$25,000 under $50,000	41,911	5,190,571	3,661,730	1,528,841	112,498	1,864	206,179	139,004	67,175	9,400
$50,000 under $100,000	41,586	11,088,096	8,098,137	2,989,959	328,439	1,107	210,768	130,815	79,953	15,208
$100,000 or more	42,492	36,725,870	26,900,842	9,825,028	1,579,564	970	767,778	498,264	269,514	32,294
No gross profit	19,219	314,544	358,414	43,870	[1]89,269	1,197	41,424	48,127	6,703	[1]19,558
	Mining					Contract construction				
						Total				
Gross profit, total	1,665	387,314	238,967	148,347	26,506	20,564	6,554,763	5,221,996	1,332,767	222,326
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	911	21,785	20,691	1,094	[1]1,984
$2,500 under $5,000						342	24,580	23,388	1,192	[1]616
$5,000 under $10,000	531	28,559	22,300	6,259	[1]2,542	1,213	48,525	40,605	7,920	918
$10,000 under $25,000						4,244	396,425	321,728	74,697	[1]6,196
$25,000 under $50,000	305	21,831	10,953	10,878	6,801	5,569	882,814	683,105	199,709	20,163
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	4,216	1,555,764	1,246,102	309,662	43,440
$100,000 or more	411	295,395	179,646	115,749	24,358	4,065	3,624,870	2,886,377	738,493	166,601
No gross profit	231	623	2,384	1,761	[1]4,485	1,824	56,449	61,031	4,582	[1]10,989
	Contract construction—Continued									
	Special trade contractors					Other contract construction				
Gross profit, total	12,429	2,955,616	2,160,652	794,964	112,412	8,135	3,599,147	3,061,344	537,803	109,914
$1 under $2,500	493	4,432	3,705	727	[1]1,097	570	20,385	19,502	883	[1]1,131
$2,500 under $5,000						(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	644	19,303	14,841	4,462	[1]321	569	29,222	25,764	3,458	1,239
$10,000 under $25,000	2,538	179,690	137,105	42,585	[1]4,365	1,706	216,735	184,623	32,112	[1]1,831
$25,000 under $50,000	3,712	516,565	381,828	134,737	14,030	1,857	366,249	301,277	64,972	6,133
$50,000 under $100,000	2,650	741,838	542,317	199,521	24,424	1,567	813,926	703,785	110,141	19,016
$100,000 or more	2,392	1,493,788	1,080,856	412,932	79,741	1,673	2,131,082	1,805,521	325,561	86,860
No gross profit	454	8,773	10,424	1,651	[1]4,917	1,370	47,676	50,607	2,931	[1]6,072
	Manufacturing									
	Total					Food and kindred products				
Gross profit, total	23,655	10,440,975	7,589,465	2,851,510	526,189	2,306	2,053,729	1,681,024	372,705	49,056
$1 under $2,500	1,099	10,739	9,599	1,140	[1]3,383	-	-	-	-	-
$2,500 under $5,000	341	7,910	6,748	1,162	[1]2,699					
$5,000 under $10,000	1,024	34,540	27,215	7,325	[1]7,154	494	37,174	31,071	6,103	(2)
$10,000 under $25,000	2,993	198,442	145,990	52,452	[1]5,201					
$25,000 under $50,000	4,959	674,177	487,596	186,581	16,287	567	122,878	102,794	20,084	18
$50,000 under $100,000	5,230	1,540,633	1,154,651	385,982	46,138	418	310,831	278,987	31,844	3,954
$100,000 or more	7,985	7,974,534	5,757,666	2,216,868	482,201	825	1,582,846	1,268,172	314,674	45,080
No gross profit	913	50,084	61,051	10,967	[1]32,393	(2)	-	-	-	(2)
	Apparel and other textile products					Lumber and wood products, except furniture				
Gross profit, total	2,604	1,631,811	1,251,077	380,734	41,327	1,471	564,443	415,853	148,590	32,634
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,500 under $5,000	-	-	-	-	-	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	-	-	-	-	-					
$10,000 under $25,000	265	18,161	13,057	5,104	110	531	57,619	44,559	13,060	[1]2,259
$25,000 under $50,000	719	136,104	109,332	26,772	1,300					
$50,000 under $100,000	643	209,156	164,133	45,023	3,628	378	115,599	88,506	27,093	1,365
$100,000 or more	902	1,266,978	963,156	303,822	36,423	447	386,047	277,822	108,225	36,847
No gross profit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
	Printing, publishing, and allied industries					Fabricated metal products				
Gross profit, total	2,899	720,511	449,366	271,145	40,365	2,957	1,057,853	698,010	359,843	84,986
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,500 under $5,000	-	-	-	-	-					
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	379	19,674	14,474	5,200	698
$10,000 under $25,000	341	17,804	12,319	5,485	[1]2,009					
$25,000 under $50,000	833	72,781	39,634	33,147	2,232	567	53,342	32,231	21,111	[1]445
$50,000 under $100,000	645	142,482	90,903	51,579	6,142	832	184,232	121,573	62,659	12,209
$100,000 or more	850	482,618	302,912	179,706	34,392	1,103	800,368	529,581	270,787	72,530
No gross profit	(2)	-	-	-	(2)	(2)	-	-	-	(2)
	Machinery, except electric					Other manufacturing				
Gross profit, total	2,482	1,110,252	777,357	332,895	90,477	8,936	3,302,376	2,316,778	985,598	187,344
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	683	6,239	5,592	647	[1]2,142
$2,500 under $5,000	-	-	-	-	-	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	416	21,149	14,899	6,250	[1]42	495	13,412	9,730	3,682	[1]5,415
$10,000 under $25,000						1,249	78,098	55,117	22,981	[1]2,793
$25,000 under $50,000	454	43,893	25,736	18,157	3,130	1,592	212,020	153,654	58,366	9,755
$50,000 under $100,000	455	96,808	64,787	32,021	6,057	1,858	481,525	345,762	135,763	12,783
$100,000 or more	1,079	947,859	671,493	276,366	81,421	2,779	2,507,818	1,744,530	763,288	175,508
No gross profit	(2)	(2)	(2)	(2)	(2)	455	37,153	43,575	6,422	[1]23,306

Footnotes at end of table.

Table 4.4.—NUMBER OF RETURNS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET INCOME, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Transportation, communication, electric, gas, and sanitary services									
	Total					Transportation				
Gross profit, total	8,067	1,326,332	772,748	553,584	86,771	6,469	1,053,036	629,718	423,318	66,101
$1 under $2,500	455	1,393	960	433	[1]551	379	1,290	912	378	[1]577
$2,500 under $5,000	378	10,361	9,134	1,227	[1]997	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	794	12,545	6,928	5,617	[1]1,024	719	11,775	6,751	5,024	[1]1,348
$10,000 under $25,000	1,705	72,323	44,869	27,454	1,642	1,401	60,124	37,367	22,757	[1]706
$25,000 under $50,000	1,819	188,819	125,582	63,237	[1]2,759	1,325	143,387	97,191	46,196	1,256
$50,000 under $100,000	1,626	278,173	168,576	109,597	12,441	1,362	244,422	152,138	92,284	8,748
$100,000 or more	1,288	762,718	416,699	346,019	78,019	943	584,155	328,601	255,554	59,315
No gross profit	531	5,725	7,575	1,850	[1]8,579	379	3,440	4,618	1,178	[1]6,375
	Transportation, communication, electric, gas, and sanitary services—Continued					Wholesale and retail trade				
	Communication, electric, gas, and sanitary services					Total				
Gross profit, total	1,599	273,296	143,030	130,266	20,670	74,807	29,895,715	22,886,846	7,008,869	735,656
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	2,310	24,794	22,503	2,291	[1]5,763
$2,500 under $5,000	} 417	15,447	10,055	5,392	2,262	1,553	25,763	20,494	5,269	[1]6,225
$5,000 under $10,000						2,347	100,349	84,102	16,247	[1]7,181
$10,000 under $25,000	494	45,432	28,391	17,041	[1]4,015	10,676	780,956	597,162	183,794	[1]11,914
$25,000 under $50,000	(2)	(2)	(2)	(2)	(2)	16,589	2,445,291	1,833,222	612,069	23,116
$50,000 under $100,000	345	178,563	88,098	90,465	18,704	19,973	6,123,236	4,673,930	1,449,306	135,530
$100,000 or more	(2)	(2)	(2)	(2)	(2)	21,356	20,395,326	15,655,433	4,739,893	608,093
No gross profit						2,122	44,317	48,345	4,028	[1]25,097
	Wholesale trade									
	Total					Groceries and related products				
Gross profit, total	19,976	11,988,100	9,789,591	2,198,509	280,770	2,294	2,918,456	2,524,017	394,439	46,852
$1 under $2,500	1,213	17,013	15,788	1,225	[1]3,016	(2)	(2)	(2)	(2)	(2)
$2,500 under $5,000	493	7,839	6,258	1,581	[1]445	-	-	-	-	-
$5,000 under $10,000	644	22,523	17,902	4,621	[1]3,151	-	-	-	-	-
$10,000 under $25,000	2,196	220,819	183,970	36,849	[1]2,683	} 569	96,299	82,104	14,195	235
$25,000 under $50,000	3,714	760,002	623,613	136,389	3,837					
$50,000 under $100,000	5,039	2,092,125	1,721,059	371,066	30,241	569	257,089	214,206	42,883	1,528
$100,000 or more	6,679	8,867,779	7,221,001	1,646,778	255,987	1,081	2,563,128	2,225,919	337,209	45,651
No gross profit	833	8,703	10,547	1,844	[1]8,962	(2)	-	-	-	(2)
	Electrical goods					Machinery, equipment, and supplies				
Gross profit, total	735	405,703	299,828	105,875	13,096	2,599	1,057,000	763,052	293,948	46,181
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,500 under $5,000	-	-	-	-	-					
$5,000 under $10,000	-	-	-	-	-	} 491	21,811	16,777	5,034	[1]49
$10,000 under $25,000	} 416	76,649	54,943	21,706	2,992					
$25,000 under $50,000						455	91,797	73,965	17,832	[1]562
$50,000 under $100,000						720	149,642	96,085	53,557	6,670
$100,000 or more	282	325,661	241,518	84,143	10,407	744	790,517	573,302	217,215	40,083
No gross profit	(2)	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)
	Wholesale trade—Continued					Retail trade				
	Other wholesale trade					Total				
Gross profit, total	14,348	7,606,941	6,202,694	1,404,247	174,641	53,191	17,409,623	12,748,874	4,660,749	442,477
$1 under $2,500	911	8,447	7,710	737	[1]2,190	1,097	7,781	6,715	1,066	[1]2,747
$2,500 under $5,000	341	6,191	5,102	1,089	[1]788	1,059	17,913	14,228	3,685	[1]5,780
$5,000 under $10,000	531	20,302	16,328	3,974	[1]3,217	1,665	77,086	65,688	11,398	[1]4,020
$10,000 under $25,000	1,703	168,051	138,869	29,182	[1]2,389	8,329	549,032	404,401	144,631	[1]9,038
$25,000 under $50,000	2,653	574,595	477,527	97,068	3,491	12,421	1,629,808	1,171,600	458,208	18,613
$50,000 under $100,000	3,637	1,640,882	1,376,896	263,986	19,888	14,479	3,901,904	2,860,920	1,040,984	104,448
$100,000 or more	4,572	5,188,473	4,180,262	1,008,211	159,846	14,137	11,226,099	8,225,322	3,000,777	341,001
No gross profit	606	7,434	8,927	1,493	[1]7,745	1,289	35,614	37,798	2,184	[1]16,135
	Retail trade—Continued									
	Building materials, hardware, and farm equipment					General merchandise stores				
Gross profit, total	5,593	2,384,862	1,881,076	503,786	69,337	2,251	559,024	371,955	187,069	21,997
$1 under $2,500	} 303	8,241	7,334	907	[1]597	(2)	(2)	(2)	(2)	(2)
$2,500 under $5,000						(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000						(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	531	58,592	49,020	9,572	[1]534	569	31,573	21,656	9,917	[1]573
$25,000 under $50,000	1,289	258,791	207,518	51,273	5,631	531	61,189	41,520	19,669	2,016
$50,000 under $100,000	1,893	736,370	601,664	134,706	21,105	(2)	(2)	(2)	(2)	(2)
$100,000 or more	1,578	1,322,868	1,015,540	307,328	43,732	544	381,883	247,723	134,160	18,256
No gross profit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
	Food stores					Automotive dealers				
Gross profit, total	3,876	2,350,976	1,871,030	479,946	51,265	7,042	4,824,300	4,028,597	795,703	79,797
$1 under $2,500	} 340	12,486	10,241	2,245	[1]625	378	12,666	11,389	1,277	[1]1,681
$2,500 under $5,000										
$5,000 under $10,000	643	50,532	39,727	10,805	[1]275	834	86,991	72,735	14,256	[1]689
$10,000 under $25,000	870	133,144	100,563	32,581	2,003	1,365	272,036	221,668	50,368	2,475
$25,000 under $50,000	685	206,443	158,488	47,955	2,860	2,462	1,037,210	856,897	180,313	23,446
$50,000 under $100,000	1,338	1,948,371	1,562,011	386,360	47,302	2,001	3,415,397	2,865,908	549,489	56,246
$100,000 or more	(2)	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)
No gross profit										

Footnotes at end of table.

Table 4.4.—NUMBER OF RETURNS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET INCOME, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Wholesale and retail trade—Continued									
	Retail trade—Continued									
	Apparel and accessory stores					Furniture, home furnishings, and equipment stores				
Gross profit, total	4,889	968,480	613,637	354,843	31,435	5,806	1,554,641	1,058,334	496,307	43,439
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,500 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	908	48,564	32,340	16,224	[1]317	984	57,509	41,369	16,140	[1]1,857
$25,000 under $50,000	1,476	135,716	85,004	50,712	1,754	1,174	135,183	93,671	41,512	2,922
$50,000 under $100,000	1,139	221,512	140,138	81,374	6,106	1,705	372,691	253,974	118,717	10,297
$100,000 or more	1,064	550,647	345,596	205,051	26,265	1,717	981,873	663,137	318,736	33,398
No gross profit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
	Eating and drinking places					Drug and proprietary stores				
Gross profit, total	9,743	1,558,377	693,680	864,697	52,325	4,433	1,060,746	714,721	346,025	40,603
$1 under $2,500	453	3,442	2,085	1,357	[1]1,010	417	16,767	11,860	4,907	[1]1,878
$2,500 under $5,000	341	6,846	4,518	2,328	[1]428					
$5,000 under $10,000	1,665	63,871	34,043	29,828	[1]1,935					
$10,000 under $25,000	2,310	189,703	104,188	85,515	102	1,135	123,172	81,725	41,447	2,737
$25,000 under $50,000	1,933	261,210	122,786	138,424	3,303	1,744	403,270	275,084	128,186	17,689
$50,000 under $100,000	3,040	1,033,305	426,060	607,245	52,293	1,138	517,537	346,052	171,485	22,055
$100,000 or more	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-
No gross profit										
	Retail trade—Continued					Wholesale and retail trade not allocable				
	Other retail trade									
Gross profit, total	9,558	2,148,217	1,515,844	632,373	52,279	1,640	497,992	348,381	149,611	12,409
$1 under $2,500	643	5,894	4,463	1,431	[1]4,056	-	-	-	-	-
$2,500 under $5,000						(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	416	28,357	25,577	2,780	996	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	1,930	136,113	102,801	33,312	[1]2,619	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	2,272	320,874	235,743	85,131	[1]1,027	455	55,481	38,009	17,472	666
$50,000 under $100,000	2,577	582,761	393,965	188,796	17,531	454	129,207	91,951	37,256	841
$100,000 or more	1,718	1,074,218	753,295	320,923	41,454	541	301,448	209,110	92,338	11,105
No gross profit	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-
	Finance, insurance, and real estate									
	Total					Finance				
Gross profit, total	11,027	771,544	197,791	573,753	83,359	849	41,447	6,955	34,492	3,130
$1 under $2,500	1,136	5,277	3,844	1,433	2,985	(2)	(2)	-	(2)	(2)
$2,500 under $5,000	419	3,890	2,289	1,601	609	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	720	7,572	2,592	4,980	1,968	(2)	(2)	-	(2)	(2)
$10,000 under $25,000	2,500	65,779	21,527	44,252	8,303	418	16,022	3,530	12,492	453
$25,000 under $50,000	2,543	136,457	43,822	92,635	14,012					
$50,000 under $100,000	2,236	214,660	58,006	156,654	20,943	(2)	(2)	-	(2)	(2)
$100,000 or more	1,471	337,909	65,711	272,198	34,539	90	20,601	2,760	17,841	2,256
No gross profit	9,313	42,381	42,578	197	40,541	2,022	(2)	(2)	(2)	11,640
	Insurance					Real estate				
						Total				
Gross profit, total	5,274	419,011	117,265	301,746	41,922	4,904	311,086	73,571	237,515	38,307
$1 under $2,500	416	852	335	517	(2)	568	4,308	3,509	799	2,990
$2,500 under $5,000	454	5,036	2,504	2,532	1,140	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000						455	3,967	952	3,015	939
$10,000 under $25,000	1,022	19,938	1,843	18,095	3,989	1,288	38,773	16,154	22,619	3,989
$25,000 under $50,000	1,364	76,691	27,159	49,532	6,831	952	50,812	16,663	34,149	7,053
$50,000 under $100,000	1,326	131,647	37,031	94,616	12,037	872	79,731	20,975	58,756	8,799
$100,000 or more	691	184,847	48,393	136,454	17,932	691	132,461	14,558	117,903	14,351
No gross profit	(2)	-	-	-	(2)	7,178	42,378	42,574	196	27,473
	Finance, insurance, and real estate—Continued									
	Operators, except developers, and lessors of buildings					Other real estate				
Gross profit, total	420	14,206	3,407	10,799	1,248	4,484	296,880	70,164	226,716	37,059
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	531	4,201	3,484	717	3,009
$2,500 under $5,000	(2)	(2)	(2)	(2)	(2)	345	2,822	622	2,200	797
$5,000 under $10,000										
$10,000 under $25,000	304	6,476	1,261	5,215	660	1,175	36,498	15,881	20,617	3,764
$25,000 under $50,000						950	50,682	16,605	34,077	7,041
$50,000 under $100,000						834	76,976	20,385	56,591	8,619
$100,000 or more	(2)	(2)	(2)	(2)	(2)	650	125,701	13,187	112,514	13,829
No gross profit	1,563	1,168	1,289	121	[1]2,127	5,615	41,210	41,285	75	29,600
	Services									
	Total					Hotels, rooming houses, camps, and other lodging places				
Gross profit, total	33,283	4,558,719	2,548,048	2,010,671	211,341	2,968	672,748	276,990	395,758	36,500
$1 under $2,500	2,308	10,616	8,338	2,278	[1]5,540					
$2,500 under $5,000	1,060	11,514	7,798	3,716	[1]5,097	416	10,494	8,733	1,761	[1]7,542
$5,000 under $10,000	2,619	47,882	29,441	18,441	[1]10,255					
$10,000 under $25,000	7,534	300,635	174,402	126,233	[1]2,026	455	20,380	13,349	7,031	[1]3,904
$25,000 under $50,000	8,112	618,809	326,853	291,956	26,172	533	38,634	20,560	18,074	[1]45
$50,000 under $100,000	6,817	1,091,598	616,869	474,729	56,056	758	93,810	41,166	52,644	4,617
$100,000 or more	4,831	2,477,665	1,384,347	1,093,318	152,031	805	509,430	193,182	316,248	43,374
No gross profit	2,445	61,961	74,940	12,979	[1]27,711	274	3,127	4,037	910	[1]4,231

Footnotes at end of table.

Table 4.4.—NUMBER OF RETURNS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET INCOME, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Services—Continued									
	Personal services					Business services				
Gross profit, total	6,325	802,171	503,728	298,443	33,595	7,774	1,131,044	713,043	418,001	54,190
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	719	3,591	2,889	702	[1]757
$2,500 under $5,000	(2)	(2)	(2)	(2)	(2)	341	3,951	2,757	1,194	[1]1,684
$5,000 under $10,000	567	8,695	4,722	3,973	[1]838	683	12,688	7,765	4,923	[1]1,424
$10,000 under $25,000	1,703	67,484	39,764	27,720	2,088	1,626	58,666	32,275	26,391	1,403
$25,000 under $50,000	2,009	145,834	76,333	69,501	7,612	2,008	174,769	100,382	74,387	8,353
$50,000 under $100,000	1,098	159,373	84,100	75,273	7,745	1,401	258,483	162,341	96,142	14,566
$100,000 or more	646	418,143	296,865	121,278	17,248	996	618,896	404,634	214,262	33,733
No gross profit	(2)	(2)	(2)	(2)	(2)	378	3,653	4,361	708	[1]4,358
	Automobile and other repair services					Amusement and recreation services				
Gross profit, total	5,387	508,561	294,928	213,633	20,427	3,958	356,580	184,062	172,518	4,589
$1 under $2,500	416	1,904	1,446	458	[1]909	379	1,743	1,320	423	[1]3,326
$2,500 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	341	3,655	1,227	2,428	[1]102	379	7,282	4,773	2,509	[1]1,818
$10,000 under $25,000	1,666	74,972	45,148	29,824	[1]54	1,024	32,680	14,178	18,502	67
$25,000 under $50,000	1,440	119,428	66,662	52,766	2,528	722	46,251	21,645	24,606	1,582
$50,000 under $100,000	1,137	205,480	124,884	80,596	10,462	757	121,642	66,256	55,386	1,950
$100,000 or more	311	102,162	54,882	47,280	8,555	353	144,157	74,276	69,881	7,839
No gross profit	(2)	(2)	(2)	(2)	(2)	842	12,140	21,509	9,369	[1]13,119
	Services—Continued					Nature of business not allocable				
	Other services									
Gross profit, total	6,871	1,087,615	575,297	512,318	62,040	1,176	161,399	107,190	54,209	[1]87
$1 under $2,500	492	1,707	1,349	358	[1]496					
$2,500 under $5,000	(2)	(2)	(2)	(2)	(2)	340	5,140	3,838	1,302	[1]947
$5,000 under $10,000	458	6,873	3,601	3,272	216					
$10,000 under $25,000	1,059	46,453	29,688	16,765	[1]1,626	417	17,574	11,180	6,394	[1]349
$25,000 under $50,000	1,401	93,893	41,271	52,622	6,142					
$50,000 under $100,000	1,665	252,810	138,122	114,688	16,716	416	138,685	92,172	46,513	1,209
$100,000 or more	1,720	684,877	360,508	324,369	41,282					
No gross profit	496	41,096	42,094	998	[1]5,177	645	11,580	12,383	803	[1]998

[1]Deficit exceeds net income.
[2]Estimate is not shown because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.5.—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, AND BY STATE IN WHICH FILED

Industrial division	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	United States			Alabama			Arkansas			California			Colorado		
All industrial divisions	200,818	56,452,996	1,816,571	2,238	548,130	20,587	1,929	472,285	23,524	9,831	2,772,094	55,426	3,440	781,052	19,976
Contract construction	22,021	6,433,068	202,711	267	116,359	1,788	315	47,042	2,186	980	279,298	5,931	(1)	(1)	(1)
Manufacturing	25,474	11,162,979	488,819	419	132,826	18,063	(1)	(1)	(1)	1,164	534,691	19,072	365	78,909	3,524
Wholesale and retail trade	76,543	29,908,554	697,189	804	208,110	[2]3,559	629	273,123	11,622	3,161	1,365,824	23,251	1,028	324,648	7,409
Wholesale trade	20,841	12,226,012	279,373	270	82,765	[2]5,645	(1)	(1)	(1)	641	519,135	13,337	331	155,267	4,208
Retail trade	53,982	17,185,565	405,497	474	93,011	1,181	420	188,259	9,294	2,479	826,029	9,750	664	148,442	2,175
Finance, insurance, and real estate	20,277	1,021,231	120,116	359	55,872	2,933	141	4,616	58	1,363	57,716	[2]2,967	461	20,928	1,860
Services	35,963	4,662,361	179,181	268	17,785	1,094	385	43,778	2,939	1,771	256,818	16,041	759	61,877	1,622
Other industrial divisions	20,540	3,264,803	128,555	121	17,178	268	283	69,067	2,600	1,392	277,747	[2]5,902	530	62,612	[2]492
	Connecticut			Florida			Georgia			Illinois			Indiana		
All industrial divisions	3,875	916,975	28,657	11,643	2,206,170	133,536	3,329	799,315	29,572	11,965	3,731,494	139,057	7,254	2,411,705	87,483
Contract construction	583	127,995	8,532	1,479	317,011	7,420	414	102,956	2,613	1,245	293,513	18,044	730	339,656	13,474
Manufacturing	519	149,645	11,023	801	205,320	16,788	281	147,102	8,995	1,363	607,800	38,349	757	432,907	33,705
Wholesale and retail trade	1,515	512,858	10,136	3,952	879,546	27,273	1,470	449,563	13,474	4,691	2,258,782	59,521	3,537	1,438,219	31,029
Wholesale trade	310	147,206	3,098	864	277,618	7,415	512	223,547	9,809	1,276	1,102,198	26,871	851	361,078	6,402
Retail trade	1,173	346,414	6,567	2,981	588,817	19,627	958	226,016	3,665	3,247	1,109,165	30,564	2,585	1,045,392	25,122
Finance, insurance, and real estate	339	8,520	894	1,525	73,897	13,909	411	6,051	1,344	978	62,741	8,330	340	14,131	1,704
Services	703	56,669	[2]5,383	2,362	326,669	33,350	480	67,814	1,397	2,710	358,593	16,170	1,248	116,848	2,202
Other industrial divisions	216	51,288	3,455	1,524	403,727	34,796	273	25,829	1,749	978	150,065	[2]1,357	642	69,944	5,369
	Iowa			Kansas			Kentucky			Louisiana			Maryland		
All industrial divisions	3,816	1,344,217	56,184	2,095	638,126	957	2,563	867,976	33,268	3,382	1,430,854	54,700	3,402	989,620	41,416
Contract construction	560	228,041	7,871	358	181,990	[2]3,754	145	23,947	[2]80	431	334,805	10,451	571	245,365	11,461
Manufacturing	339	160,921	11,657	301	83,043	538	290	237,279	11,308	399	225,539	15,193	(1)	(1)	(1)
Wholesale and retail trade	1,681	844,784	31,865	687	246,178	4,426	1,258	513,494	13,502	1,301	802,130	23,676	1,340	478,085	11,413
Wholesale trade	412	149,977	3,446	208	113,026	2,906	181	81,834	4,038	349	156,691	7,482	(1)	(1)	(1)
Retail trade	1,269	694,807	28,419	479	133,152	1,520	1,077	431,660	9,464	952	645,439	16,194	1,196	393,749	11,253
Finance, insurance, and real estate	487	20,690	2,213	(1)	(1)	(1)	144	5,867	1,070	474	13,437	3,371	289	30,202	4,809
Services	302	39,474	2,082	300	23,704	778	472	52,735	2,639	430	28,451	1,268	636	101,830	4,678
Other industrial divisions	447	50,307	496	270	88,495	[2]1,366	254	34,654	4,829	347	26,492	741	422	90,695	7,308
	Massachusetts			Michigan			Minnesota			Missouri			Nebraska		
All industrial divisions	4,059	904,806	26,553	6,389	1,914,901	85,500	3,513	931,936	47,148	4,507	1,470,266	57,526	2,217	616,643	29,937
Contract construction	564	86,934	4,321	899	285,310	12,293	288	91,175	2,735	456	151,718	9,898	261	85,276	5,722
Manufacturing	493	140,762	4,297	799	297,205	29,193	432	241,334	22,305	406	244,485	8,259	146	42,304	5,206
Wholesale and retail trade	1,766	567,294	9,085	2,187	1,032,619	28,912	1,590	484,953	16,282	1,675	848,558	25,821	989	394,100	13,767
Wholesale trade	358	207,468	4,765	721	526,088	13,983	356	114,199	1,169	586	337,018	14,541	323	216,419	3,487
Retail trade	1,408	359,826	4,320	1,394	459,439	12,835	1,199	368,050	14,970	1,089	511,540	11,280	637	170,757	11,215
Finance, insurance, and real estate	318	13,391	2,478	680	48,305	5,687	(1)	(1)	(1)	606	40,278	7,876	(1)	(1)	(1)
Services	567	63,925	5,495	1,429	172,944	7,311	531	41,764	1,136	969	101,186	7,325	(1)	(1)	(1)
Other industrial divisions	351	32,500	877	395	78,518	2,104	460	65,528	1,298	395	84,041	[2]1,653	558	61,794	3,467
	New Jersey			New York			North Carolina			Ohio			Oklahoma		
All industrial divisions	10,383	2,824,158	73,882	39,349	10,597,936	213,988	3,402	1,415,160	44,991	7,404	1,719,079	68,564	2,912	741,918	22,958
Contract construction	1,128	394,573	15,382	3,844	872,505	15,188	(1)	(1)	(1)	1,308	296,740	11,463	272	81,038	4,470
Manufacturing	1,549	605,682	19,601	7,576	3,513,079	88,683	319	116,106	3,415	914	382,443	32,931	310	114,654	6,041
Wholesale and retail trade	4,526	1,511,688	24,743	15,051	4,702,217	69,232	1,442	1,100,583	29,994	2,130	758,404	14,515	1,088	418,136	11,019
Wholesale trade	1,130	687,663	7,642	4,265	1,996,585	36,993	447	514,511	11,023	407	134,283	714	389	282,441	9,770
Retail trade	3,320	773,605	15,078	10,385	2,622,175	30,003	926	572,371	18,468	1,722	621,097	13,673	699	135,695	1,249
Finance, insurance, and real estate	939	71,889	3,669	3,093	167,315	15,480	751	16,558	2,094	866	37,003	[2]340	309	6,701	286
Services	1,642	190,547	8,565	7,617	1,056,786	20,264	409	57,043	1,960	1,472	169,577	4,673	579	65,956	3,915
Other industrial divisions	599	45,779	1,922	2,168	286,034	5,141	275	30,515	2,134	714	74,912	5,322	354	55,433	[2]2,773

Footnotes at end of table.

Table 4.5.—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, AND BY STATE IN WHICH FILED—Continued

Industrial division	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Pennsylvania			Tennessee			Texas			Virginia			Washington		
All industrial divisions	5,944	2,018,140	56,592	2,320	626,161	15,060	7,404	2,977,797	119,095	3,180	606,691	8,208	4,121	1,122,809	43,648
Contract construction	709	224,558	3,595	249	92,674	1,546	749	264,796	7,130	262	36,436	[2]906	509	102,685	3,812
Manufacturing	1,100	338,148	14,105	283	80,948	[2]854	894	721,806	13,982	370	37,919	[2]1,680	309	135,724	11,187
Wholesale and retail trade	2,206	1,064,585	25,527	995	379,598	13,330	2,350	1,405,365	52,210	1,182	436,922	7,926	1,753	720,633	7,904
Wholesale trade	841	587,190	14,742	463	162,221	4,044	1,127	788,394	36,276	185	216,724	1,958	459	312,105	2,619
Retail trade	1,330	468,930	10,814	497	213,708	9,717	956	552,944	15,381	997	220,198	5,968	1,169	397,372	3,985
Finance, insurance, and real estate	278	10,080	805	285	10,741	1,394	874	49,949	7,915	700	27,776	3,420	628	44,067	7,326
Services	1,128	305,430	10,014	360	50,954	640	1,407	144,820	1,605	445	40,800	1,198	460	52,930	6,755
Other industrial divisions	523	75,319	2,546	143	11,246	[2]996	1,130	391,061	36,253	221	26,838	[2]1,750	462	66,770	6,664
	Wisconsin			Other states											
All industrial divisions	3,670	827,979	44,034	19,301	5,226,603	134,544									
Contract construction	500	61,759	2,063	1,443	330,480	6,615									
Manufacturing	428	257,910	15,346	1,825	814,386	22,721									
Wholesale and retail trade	1,283	365,624	13,042	7,282	3,121,931	68,842									
Wholesale trade	392	127,738	4,769	1,831	1,475,423	25,021									
Retail trade	891	237,886	8,273	5,418	1,629,620	43,473									
Finance, insurance, and real estate	356	9,583	3,733	1,838	59,448	12,218									
Services	745	99,357	8,475	3,177	473,689	10,018									
Other industrial divisions	358	33,746	1,375	3,736	426,669	14,130									

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.6.—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION

Industrial divison and item	Total	Size of total assets: Zero assets	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIAL DIVISIONS											
Number of returns	200,784	5,461	28,752	30,292	34,836	40,117	38,714	14,838	5,507	2,217	50
Number of shareholders	565,469	12,523	67,590	76,478	91,093	109,435	119,199	54,695	24,088	10,173	195
	(Thousand dollars)										
Total assets	24,234,096	-	127,989	518,736	1,285,288	2,879,655	6,076,433	5,116,228	3,815,313	3,378,769	1,035,685
Total receipts	56,752,764	274,977	996,289	2,021,611	3,995,715	7,910,716	14,989,012	12,275,950	8,762,710	4,924,295	601,489
Business receipts	55,742,555	254,389	970,686	1,984,481	3,940,152	7,807,479	14,762,494	12,095,108	8,607,865	4,770,416	549,485
Interest on Government obligations, total	17,865	87	211	454	824	460	2,233	920	1,672	1,704	9,300
United States	10,678	87	10	37	75	308	692	903	1,596	1,435	5,535
State and local	7,187	-	201	417	749	152	1,541	17	76	269	3,765
Other interest	85,134	433	833	1,535	3,005	7,897	18,365	16,705	10,414	19,820	6,127
Rents	133,927	406	1,743	4,054	5,384	10,954	29,209	26,671	24,651	22,774	8,081
Royalties	16,647	-	322	50	61	139	107	12,353	1,107	1,178	1,330
Net short-term capital gain reduced by net long-term capital loss	6,750	-	359	53	537	1,151	2,223	120	1,607	625	75
Net long-term capital gain reduced by net short-term capital loss	152,021	10,496	6,643	4,758	9,260	14,658	29,012	19,780	16,787	33,779	6,848
Net gain, noncapital assets	175,475	2,781	4,301	3,502	5,624	13,622	37,344	27,229	45,419	23,575	12,078
Dividends	7,563	-	35	62	165	441	2,790	1,612	1,115	1,024	319
Other receipts	414,827	6,385	11,156	22,662	30,703	53,915	105,235	75,452	52,073	49,400	7,846
Total deductions	54,892,390	270,217	995,417	1,987,286	3,892,456	7,684,997	14,437,838	11,847,247	8,479,165	4,725,603	572,164
Cost of goods sold	40,805,087	179,185	518,279	1,193,387	2,549,951	5,268,940	10,794,933	9,302,199	6,888,721	3,666,376	443,116
Compensation of officers	2,806,828	11,643	150,465	237,882	343,072	578,064	735,427	428,440	209,150	102,135	10,550
Repairs	284,554	1,585	4,501	11,681	24,089	41,256	75,612	57,710	37,809	26,016	4,295
Bad debts	109,844	2,469	3,425	2,081	6,320	21,280	31,501	21,720	11,575	8,270	1,203
Rent	870,441	6,246	37,248	68,192	116,162	160,582	220,074	123,524	90,864	41,410	6,139
Taxes	1,073,998	6,951	24,557	49,515	96,134	169,440	299,319	189,607	127,316	97,503	13,656
Interest	396,526	4,475	5,030	8,958	20,557	45,414	86,936	81,674	68,140	67,278	8,064
Contributions	20,537	52	118	459	1,035	2,324	4,821	5,517	2,983	2,685	543
Amortization	9,676	448	457	632	1,437	1,965	2,991	466	307	916	57
Depreciation	1,006,408	9,794	17,672	44,678	81,684	152,620	247,922	197,911	128,457	110,084	15,586
Depletion	21,924	-	149	224	366	77	5,446	2,853	867	7,609	4,333
Advertising	407,749	1,529	14,932	21,761	39,891	66,197	98,578	77,485	43,720	38,219	5,437
Pension, profit-sharing, stock bonus, and annuity plans	134,563	274	5,147	5,731	7,257	16,718	30,512	32,971	17,436	14,996	3,521
Other employee benefit plans	106,826	338	1,643	2,409	5,369	18,465	25,785	18,604	22,623	8,190	3,400
Net loss, noncapital assets	23,340	3,666	2,708	2,370	2,181	3,650	3,458	1,368	723	2,864	352
Other deductions	6,814,089	41,562	209,086	337,326	596,951	1,138,005	1,774,523	1,305,198	828,474	531,052	51,912
Total receipts less total deductions	1,860,374	4,760	872	34,325	103,259	225,719	551,174	428,703	283,545	198,692	29,325
Gross profit (less loss)	14,937,468	75,204	452,407	791,094	1,390,201	2,538,539	3,967,561	2,792,909	1,719,144	1,104,040	106,369
Gross profit	14,981,338	76,962	457,086	794,437	1,399,305	2,550,358	3,972,199	2,794,666	1,722,550	1,106,669	107,106
Gross loss	43,870	1,758	4,679	3,343	9,104	11,819	4,638	1,757	3,406	2,629	737
Net income (less deficit)	1,853,187	4,760	671	33,908	102,510	225,567	549,633	428,686	283,469	198,423	25,560
Net income	2,485,457	25,613	49,447	89,789	180,420	331,847	667,263	518,181	349,269	241,701	31,927
Deficit	632,270	20,853	48,776	55,881	77,910	106,280	117,630	89,495	65,800	43,278	6,367
AGRICULTURE, FORESTRY, AND FISHERIES											
Number of returns	8,516	(1)	608	1,022	1,021	1,857	2,161	874	495	209	3
Number of shareholders	31,046	(1)	1,897	2,581	3,405	6,853	8,972	3,568	1,943	781	21
	(Thousand dollars)										
Total assets	1,538,907	-	2,932	18,494	38,281	141,361	339,752	313,377	362,808	304,485	17,417
Total receipts	1,455,494	(1)	10,043	30,553	55,849	194,501	382,156	261,296	266,386	193,960	36,559
Business receipts	1,372,674	(1)	10,023	28,674	53,579	183,697	359,113	250,200	252,593	177,997	36,389
Interest on Government obligations, total	349	-	-	-	-	32	43	180	78	16	-
United States	273	-	-	-	-	32	43	180	(1)	16	-
State and local	76	-	-	-	-	-	-	-	76	-	-
Other interest	4,338	(1)	-	30	233	355	802	694	1,051	1,069	41
Rents	5,093	(1)	-	30	157	319	1,298	704	1,711	799	28
Royalties	155	-	-	-	-	-	58	(1)	-	88	-
Net short-term capital gain reduced by net long-term capital loss	414	-	-	(1)	135	128	(1)	-	-	144	-
Net long-term capital gain reduced by net short-term capital loss	45,754	(1)	12	630	1,199	7,274	7,513	7,684	9,532	11,058	(1)
Net gain, noncapital assets	3,098	(1)	-	82	71	818	353	183	900	119	-
Dividends	1,410	-	-	-	(1)	42	1,066	148	14	136	-
Other receipts	22,209	(1)	(1)	1,105	471	1,836	11,905	1,494	507	2,534	100
Total deductions	1,424,581	(1)	9,522	32,744	53,438	187,901	361,736	262,484	264,190	194,185	36,744
Cost of goods sold	931,749	(1)	5,763	19,756	31,406	122,379	238,762	193,205	135,815	138,646	33,717
Compensation of officers	51,840	(1)	1,095	3,079	4,000	11,437	15,966	6,416	5,371	3,133	391
Repairs	34,102	(1)	234	570	1,356	5,267	6,898	6,907	8,629	3,583	126
Bad debts	707	(1)	-	16	19	81	126	119	221	40	84
Rent	35,992	(1)	65	914	1,310	5,850	12,743	4,632	6,558	3,445	47
Taxes	33,677	(1)	405	1,062	1,918	4,920	8,199	6,000	6,046	4,238	163
Interest	38,552	(1)	133	353	962	3,577	7,037	6,756	10,710	6,969	741
Contributions	411	-	-	(1)	14	38	205	62	(1)	72	14
Amortization	290	(1)	27	15	23	42	85	28	50	15	-
Depreciation	83,404	(1)	431	1,747	3,736	11,892	18,896	17,380	15,063	11,928	728
Depletion	212	-	-	-	-	(1)	48	141	-	18	-
Advertising	3,946	(1)	34	78	371	1,391	704	580	636	150	(1)
Pension, profit-sharing, stock bonus, and annuity plans	673	-	-	78	340	-	65	16	-	118	56
Other employee benefit plans	598	-	-	-	(1)	115	150	165	56	92	12
Net loss, noncapital assets	675	-	-	37	19	43	39	140	243	136	18
Other deductions	207,753	(1)	1,335	5,036	7,956	20,864	51,813	19,937	74,789	21,602	646
Total receipts less total deductions	30,913	(1)	521	[2]2,191	2,411	6,600	20,420	[2]1,188	2,196	[2]225	[2]185
Gross profit (less loss)	440,925	(1)	4,260	8,918	22,173	61,318	120,351	56,995	116,778	39,351	2,672
Gross profit	447,628	(1)	4,366	9,492	22,489	62,949	122,495	57,582	117,198	40,276	2,672
Gross loss	6,703	-	106	574	316	1,631	2,144	587	420	925	-
Net income (less deficit)	30,837	(1)	521	[3]2,191	2,411	6,600	20,420	[3]1,188	2,120	[3]225	[3]185
Net income	91,363	(1)	1,027	2,303	5,490	14,334	33,970	13,526	10,615	6,358	885
Deficit	60,526	(1)	506	4,494	3,079	7,734	13,550	14,714	8,495	6,583	1,070

Footnotes at end of table.

Table 4.6.—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	Total	Size of total assets: Zero assets	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MINING											
Number of returns	1,896	(1)	416	(1)	379	494		304		76	
Number of shareholders	5,988	(1)	1,059	(1)	1,251	1,444		879		335	
					(Thousand dollars)						
Total assets	340,110	-	1,187	(1)	13,277	61,978		112,053		147,626	
Total receipts	409,580	(1)	4,635	(1)	23,205	111,864		171,546		90,965	
Business receipts	387,937	(1)	3,061	(1)	22,688	106,048		166,064		82,815	
Interest on Government obligations, total	216	-	-	-	-	132		-		84	
United States	171	-	-	-	-	132		-		39	
State and local	45	-	-	-	-	-		-		45	
Other interest	2,059	-	-	(1)	-	92		639		1,323	
Rents	2,294	-	-	-	-	-		142		2,152	
Royalties	3,868	-	318	(1)	42	-		2,672		786	
Net short-term capital gain reduced by net long-term capital loss	216	-	202	-	-	-		-		14	
Net long-term capital gain reduced by net short-term capital loss	5,130	-	994	(1)	53	1,896		177		1,991	
Net gain, noncapital assets	5,092	-	33	-	114	3,206		1,458		281	
Dividends	127	-	-	(1)	-	-		(1)		97	
Other receipts	2,641	-	27	(1)	308	490		393		1,422	
Total deductions	387,514	(1)	5,218	(1)	22,784	106,296		160,504		85,840	
Cost of goods sold	241,351	(1)	2,594	(1)	13,120	71,752		97,601		53,467	
Compensation of officers	18,328	-	14	(1)	1,803	5,561		7,886		1,418	
Repairs	11,702	(1)	(1)	(1)	1,046	3,993		5,783		825	
Bad debts	838	-	-	-	-	81		586		171	
Rent	2,439	-	45	(1)	345	992		52		940	
Taxes	11,569	(1)	106	(1)	670	1,816		6,013		2,702	
Interest	5,156	(1)	38	(1)	263	375		1,045		3,386	
Contributions	336	-	-	(1)	-	25		138		172	
Amortization	83	-	28	(1)	(1)	26		-		20	
Depreciation	25,614	(1)	325	(1)	1,429	4,694		11,937		6,802	
Depletion	7,615	-	109	(1)	323	546		2,613		3,875	
Advertising	1,076	(1)	(1)	(1)	108	231		507		150	
Pension, profit-sharing, stock bonus, and annuity plans	2,322	-	-	-	-	90		1,957		275	
Other employee benefit plans	590	-	-	-	-	100		41		449	
Net loss, noncapital assets	1,985	-	138	-	13	1,826		(1)		-	
Other deductions	56,510	(1)	1,811	(1)	3,660	14,188		24,337		11,188	
Total receipts less total deductions	22,066	(1)	[2]583	(1)	421	5,568		11,042		5,125	
Gross profit (less loss)	146,586	(1)	467	(1)	9,568	34,296		68,463		29,348	
Gross profit	148,347	(1)	1,417	(1)	9,568	34,296		68,463		30,159	
Gross loss	1,761	-	950	-	-	-		-		811	
Net income (less deficit)	22,021	(1)	[3]583	(1)	421	5,568		11,042		5,080	
Net income	34,112	(1)	398	(1)	1,803	10,866		12,979		7,402	
Deficit	12,091	-	981	(1)	1,382	5,298		1,937		2,322	
CONTRACT CONSTRUCTION											
Number of returns	22,388	567	2,918	3,897	3,785	4,848	4,127	1,481	494	259	12
Number of shareholders	57,951	1,553	6,678	8,895	9,577	11,794	11,843	4,705	1,939	914	53
					(Thousand dollars)						
Total assets	2,592,515	-	12,111	64,837	138,702	357,105	656,908	497,072	319,384	451,904	94,492
Total receipts	6,673,989	21,538	165,599	280,789	536,804	1,087,159	1,834,256	1,278,892	712,507	654,300	102,145
Business receipts	6,611,212	20,455	165,336	279,710	535,117	1,080,233	1,823,522	1,267,974	697,577	640,321	100,967
Interest on Government obligations, total	422	-	(1)	-	(1)	10	73	177	43	107	10
United States	336	-	(1)	-	(1)	10	(1)	177	43	92	(1)
State and local	86	-	-	-	-	-	68	-	-	15	(1)
Other interest	10,096	80	(1)	71	127	978	669	2,986	947	4,050	179
Rents	14,788	209	-	117	216	746	4,071	1,794	5,212	2,329	94
Royalties	-	-	-	-	-	-	-	-	-	-	-
Net short-term capital gain reduced by net long-term capital loss	1,575	-	-	-	-	13	21	-	1,456	73	12
Net long-term capital gain reduced by net short-term capital loss	7,392	328	55	14	192	852	1,368	242	3,266	658	417
Net gain, noncapital assets	3,521	193	86	412	212	353	576	94	53	1,517	25
Dividends	312	-	(1)	(1)	-	22	96	48	(1)	103	30
Other receipts	24,671	273	110	456	939	3,952	3,860	5,577	3,951	5,142	411
Total deductions	6,462,566	18,695	167,619	277,158	530,217	1,061,143	1,750,076	1,240,382	684,826	633,316	99,134
Cost of goods sold	5,283,027	12,972	123,530	187,799	417,430	813,840	1,406,051	1,064,085	618,728	546,939	91,653
Compensation of officers	354,182	1,104	19,456	36,889	39,135	80,042	101,815	46,410	12,999	14,908	1,424
Repairs	32,949	67	391	1,637	2,597	4,957	13,808	5,956	774	2,727	35
Bad debts	8,743	203	113	274	989	2,982	2,718	699	215	543	(1)
Rent	37,527	131	1,586	2,619	3,285	6,145	13,275	6,295	1,366	2,725	100
Taxes	125,858	689	3,608	7,474	11,761	24,759	36,223	20,579	11,144	8,695	926
Interest	38,848	105	640	1,710	2,206	5,799	8,389	7,521	4,296	7,954	228
Contributions	3,054	30	(1)	83	87	277	678	1,356	162	314	64
Amortization	1,190	(1)	50	34	31	91	961	13	(1)	(1)	-
Depreciation	101,047	307	1,995	6,929	7,817	18,290	32,047	16,716	4,515	11,453	978
Depletion	205	-	-	-	-	27	-	108	-	49	21
Advertising	17,000	13	661	1,260	1,699	3,728	4,899	2,094	1,809	704	133
Pension, profit-sharing, stock bonus, and annuity plans	19,090	274	252	1,575	1,402	2,577	7,468	2,152	300	2,187	903
Other employee benefit plans	20,056	270	415	624	1,108	5,961	7,380	1,673	756	1,857	12
Net loss, noncapital assets	3,039	457	471	81	51	154	136	270	82	1,337	-
Other deductions	416,751	2,072	14,448	28,170	40,619	91,514	114,228	64,455	27,673	30,922	2,650
Total receipts less total deductions	211,423	2,843	[2]2,020	3,631	6,587	26,016	84,180	38,510	27,681	20,984	3,011
Gross profit (less loss)	1,328,185	7,483	41,806	91,911	117,687	266,393	417,471	203,889	78,849	93,382	9,314
Gross profit	1,332,767	7,536	43,100	92,002	120,113	266,704	417,471	204,279	78,849	93,399	9,314
Gross loss	4,582	53	1,294	91	2,426	311	-	390	-	17	-
Net income (less deficit)	211,337	2,843	[3]2,020	3,631	6,587	26,016	84,112	38,510	27,681	20,969	3,008
Net income	267,801	4,280	3,054	10,361	17,557	36,630	92,352	48,592	28,342	23,625	3,008
Deficit	56,464	1,437	5,074	6,730	10,970	10,614	8,240	10,082	661	2,656	-

Footnotes at end of table.

Table 4.6.—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	Total	Size of total assets: Zero assets	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MANUFACTURING											
Number of returns	24,568	382	2,046	3,218	3,790	5,492	5,078	2,737	1,292	520	13
Number of shareholders	72,883	1,143	4,171	8,064	9,810	15,826	14,619	10,498	5,987	2,716	49
	(Thousand dollars)										
Total assets	4,747,973	-	9,615	55,971	141,009	403,113	826,933	947,611	860,875	782,129	720,717
Total receipts	10,631,459	13,106	69,212	219,369	462,066	1,115,188	2,208,076	2,292,358	2,513,898	1,443,077	295,109
Business receipts	10,491,059	12,629	67,697	218,244	459,062	1,106,913	2,194,674	2,279,053	2,479,181	1,416,355	257,251
Interest on Government obligations, total	11,094	-	-	(1)	(1)	-	94	204	463	1,056	9,269
United States	7,266	-	-	(1)	(1)	-	94	204	463	989	5,508
State and local	3,828	-	-	-	-	-	-	-	-	67	3,761
Other interest	13,950	(1)	-	47	172	343	1,414	1,650	1,142	4,492	4,686
Rents	17,081	-	68	63	224	1,159	1,039	1,107	3,055	4,820	5,546
Royalties	2,345	-	-	-	-	-	-	165	864	102	1,214
Net short-term capital gain reduced by net long-term capital loss	380	-	-	-	(1)	171	-	(1)	-	181	13
Net long-term capital gain reduced by net short-term capital loss	22,701	309	(1)	249	298	458	2,890	4,197	161	10,035	4,103
Net gain, noncapital assets	35,669	158	1,410	200	39	84	1,077	480	20,745	431	11,045
Dividends	909	-	-	-	(1)	16	36	525	11	241	79
Other receipts	36,271	(1)	36	559	2,260	6,044	6,852	4,971	8,276	5,364	1,903
Total deductions	10,133,835	13,338	69,119	218,336	452,218	1,082,035	2,103,416	2,161,176	2,405,067	1,356,357	272,773
Cost of goods sold	7,650,516	8,434	41,819	137,450	314,569	742,571	1,559,430	1,635,328	1,950,096	1,070,002	190,817
Compensation of officers	554,878	335	9,112	30,002	47,582	111,164	144,805	104,160	68,843	32,160	6,715
Repairs	59,998	79	303	1,234	2,650	5,948	11,290	14,659	12,554	7,718	3,563
Bad debts	20,012	10	1,323	136	303	2,010	4,563	4,502	4,496	2,070	599
Rent	116,514	113	2,050	6,759	10,571	20,276	28,832	16,757	19,535	6,791	4,830
Taxes	225,625	279	1,859	5,634	14,098	27,328	44,857	47,855	38,529	35,496	9,690
Interest	55,410	112	365	863	2,302	5,658	7,519	13,602	12,899	9,791	2,299
Contributions	5,692	-	(1)	56	117	431	895	1,353	1,308	1,225	306
Amortization	1,016	(1)	28	67	100	87	70	241	124	251	45
Depreciation	208,066	150	1,316	4,882	11,898	27,203	42,757	44,223	43,790	23,627	8,220
Depletion	12,968	-	-	73	-	32	4,657	-	248	3,892	4,066
Advertising	64,039	17	901	1,291	3,657	5,742	10,728	15,564	11,960	9,644	4,535
Pension, profit-sharing, stock bonus, and annuity plans	32,062	-	52	108	981	2,002	6,381	7,766	6,053	6,514	2,205
Other employee benefit plans	31,224	-	90	713	1,265	3,456	5,889	8,972	4,541	3,034	3,264
Net loss, noncapital assets	2,286	212	60	-	448	253	491	193	169	433	27
Other deductions	1,093,529	3,594	9,840	29,068	41,677	127,874	230,252	246,001	229,922	143,709	31,592
Total receipts less total deductions	497,624	[2]232	93	1,033	9,848	33,153	104,660	131,182	108,831	86,720	22,336
Gross profit (less loss)	2,840,543	4,195	25,878	80,794	144,493	364,342	635,244	643,725	529,085	346,353	66,434
Gross profit	2,851,510	4,195	25,949	81,167	147,627	366,505	637,133	644,505	531,478	346,517	66,434
Gross loss	10,967	-	71	373	3,134	2,163	1,889	780	2,393	164	-
Net income (less deficit)	493,796	[3]232	93	1,033	9,848	33,153	104,660	131,182	108,831	86,653	18,575
Net income	609,179	414	2,736	7,260	21,638	50,831	129,455	152,818	130,187	95,071	18,769
Deficit	115,383	646	2,643	6,227	11,790	17,678	24,795	21,636	21,356	8,418	194
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES											
Number of returns	8,598	606	1,477	1,214	1,438	1,894	1,210	493	(1)	76	-
Number of shareholders	23,231	1,439	3,145	3,297	3,823	5,150	2,843	2,229	(1)	548	-
	(Thousand dollars)										
Total assets	820,206	-	6,377	21,821	52,615	136,168	175,449	170,977	(1)	120,159	-
Total receipts	1,363,641	30,758	34,190	57,538	160,953	259,373	247,330	264,069	(1)	127,581	-
Business receipts	1,332,057	25,725	33,928	54,416	155,900	257,028	241,623	258,881	(1)	125,358	-
Interest on Government obligations, total	1,195	-	(1)	37	749	184	-	131	(1)	30	-
United States	257	-	(1)	-	-	32	-	131	(1)	30	-
State and local	938	-	-	37	749	152	-	-	-	-	-
Other interest	1,774	-	47	107	26	140	104	797	(1)	313	-
Rents	6,996	-	(1)	696	-	175	1,711	1,541	(1)	907	-
Royalties	685	-	-	-	-	-	-	685	-	-	-
Net short-term capital gain reduced by net long-term capital loss	89	-	-	-	83	-	-	-	-	(1)	-
Net long-term capital gain reduced by net short-term capital loss	7,394	4,970	100	118	222	107	16	1,322	(1)	444	-
Net gain, noncapital assets	1,704	41	62	409	886	45	44	62	(1)	95	-
Dividends	112	-	28	-	-	(1)	19	-	-	59	-
Other receipts	11,635	22	15	1,755	3,087	1,688	3,813	650	(1)	389	-
Total deductions	1,284,511	27,795	33,268	55,948	160,171	246,335	238,442	249,537	(1)	116,502	-
Cost of goods sold	780,323	15,265	15,810	32,495	101,272	139,623	150,045	162,310	(1)	66,465	-
Compensation of officers	96,669	1,599	5,354	6,775	13,681	25,305	13,740	16,728	(1)	7,743	-
Repairs	1,834	-	(1)	(1)	102	255	10	1,462	-	-	-
Bad debts	2,248	(1)	-	26	177	590	420	948	(1)	62	-
Rent	26,266	252	731	2,436	2,821	6,092	9,310	2,824	(1)	1,485	-
Taxes	51,620	1,053	1,162	2,058	6,246	10,542	10,035	7,657	(1)	8,001	-
Interest	16,150	490	216	516	1,252	1,547	4,275	3,904	(1)	2,329	-
Contributions	470	(1)	(1)	(1)	23	76	48	127	(1)	65	-
Amortization	1,259	[3]56	16	26	535	312	295	-	(1)	(1)	-
Depreciation	80,787	3,730	1,422	3,033	6,303	14,369	16,265	13,138	(1)	13,596	-
Depletion	189	-	-	-	-	-	-	189	-	-	-
Advertising	10,007	66	288	1,015	1,300	1,631	1,364	1,568	(1)	749	-
Pension, profit-sharing, stock bonus, and annuity plans	6,443	-	194	162	311	639	172	2,377	(1)	1,174	-
Other employee benefit plans	12,909	21	37	31	525	823	2,061	435	(1)	379	-
Net loss, noncapital assets	692	430	-	(1)	(1)	(1)	166	-	-	85	-
Other deductions	196,645	4,821	8,033	7,369	25,622	44,522	30,236	35,870	(1)	14,362	-
Total receipts less total deductions	79,130	2,963	922	1,590	782	13,038	8,888	14,532	(1)	11,079	-
Gross profit (less loss)	551,734	10,460	18,118	21,921	54,628	117,405	91,578	96,571	(1)	58,893	-
Gross profit	553,584	10,460	18,124	21,921	55,629	117,580	91,858	96,571	(1)	58,893	-
Gross loss	1,850	-	(1)	-	1,001	175	280	-	(1)	-	-
Net income (less deficit)	78,192	2,963	922	1,553	33	12,886	8,888	14,532	(1)	11,079	-
Net income	110,709	5,477	2,080	3,078	5,978	17,794	15,311	22,102	(1)	11,797	-
Deficit	32,517	2,514	1,158	1,525	5,945	4,908	6,423	7,570	(1)	718	-

Footnotes at end of table.

Table 4.6.—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	Total	Size of total assets: Zero assets	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE											
Number of returns	76,929	1,668	7,421	10,111	13,897	17,500	17,912	6,259	1,746	409	6
Number of shareholders	207,420	3,418	16,894	23,123	34,408	45,723	53,189	21,009	7,738	1,902	16
	(Thousand dollars)										
Total assets	8,898,822	-	36,719	174,504	522,126	1,241,022	2,815,110	2,184,672	1,232,389	636,260	56,020
Total receipts	30,303,021	126,256	319,550	863,802	1,896,225	4,295,102	8,990,960	7,244,241	4,526,018	1,965,552	75,315
Business receipts	29,940,032	122,924	308,427	846,294	1,879,220	4,249,084	8,896,537	7,161,733	4,477,076	1,926,654	72,083
Interest on Government obligations, total	2,403	-	-	350	27	69	505	182	1,033	237	-
United States	1,516	-	-	25	27	69	35	165	1,033	162	-
State and local	887	-	-	325	-	-	470	17	-	75	-
Other interest	26,171	(1)	282	236	688	3,986	6,813	7,119	3,038	3,981	27
Rents	45,641	(1)	312	782	1,853	4,454	14,156	13,046	3,835	6,047	1,152
Royalties	9,131	-	-	-	-	-	-	8,827	237	67	-
Net short-term capital gain reduced by net long-term capital loss	1,047	-	-	(1)	198	204	272	58	149	160	-
Net long-term capital gain reduced by net short-term capital loss	26,371	1,152	2,900	1,403	634	3,653	7,288	2,089	3,665	3,587	-
Net gain, noncapital assets	6,653	1,137	695	818	107	1,114	1,208	1,011	330	232	(1)
Dividends	3,221	-	-	(1)	54	224	744	743	1,082	293	72
Other receipts	242,351	1,038	6,934	13,904	13,444	32,314	63,437	49,433	35,573	24,294	1,980
Total deductions	29,591,575	130,923	323,059	854,086	1,858,033	4,190,193	8,776,279	7,055,566	4,414,289	1,917,227	71,920
Cost of goods sold	22,935,191	96,017	171,671	554,921	1,230,268	2,941,459	6,794,576	5,688,358	3,798,991	1,602,033	56,897
Compensation of officers	1,140,321	4,319	42,492	70,240	125,384	239,282	338,077	199,189	91,420	28,932	986
Repairs	88,044	467	1,397	3,476	9,256	15,618	27,002	18,063	8,477	4,093	195
Bad debts	62,587	1,114	1,731	764	2,781	13,562	19,141	14,353	4,456	4,368	317
Rent	425,331	3,077	12,034	25,755	57,438	92,767	112,713	79,568	26,605	14,586	788
Taxes	428,509	2,638	6,929	17,076	37,462	71,488	156,459	79,144	37,342	19,094	877
Interest	118,420	447	987	2,517	7,031	17,675	36,700	26,214	14,959	10,556	1,334
Contributions	6,991	13	50	73	323	865	2,123	1,868	920	735	21
Amortization	3,281	43	98	188	452	1,207	1,020	42	26	205	-
Depreciation	273,182	2,237	4,351	11,245	27,483	48,664	89,507	53,915	21,883	12,837	1,060
Depletion	650	-	-	(1)	38	(1)	177	81	340	(1)	-
Advertising	221,911	829	2,166	6,554	18,288	39,845	66,047	50,814	23,132	13,839	397
Pension, profit-sharing, stock bonus, and annuity plans	49,713	-	2,817	1,613	2,350	5,991	7,647	16,820	8,727	3,581	167
Other employee benefit plans	23,714	47	402	498	841	4,346	6,515	6,731	2,746	1,529	59
Net loss, noncapital assets	5,704	890	687	161	507	661	1,848	619	223	57	51
Other deductions	3,808,026	18,785	75,247	159,003	338,131	696,757	1,116,727	819,787	374,042	200,776	8,771
Total receipts less total deductions	711,446	[2]4,667	[2]3,509	9,716	38,192	104,909	214,681	188,675	111,729	48,325	3,395
Gross profit (less loss)	7,004,841	26,907	136,756	291,373	648,952	1,307,625	2,101,961	1,473,375	678,085	324,621	15,186
Gross profit	7,008,869	27,718	137,106	292,091	649,574	1,309,142	2,101,961	1,473,375	678,085	324,631	15,186
Gross loss	4,028	811	350	718	622	1,517	-	-	-	10	-
Net income (less deficit)	710,559	[3]4,667	[3]3,509	9,391	38,192	104,909	214,211	188,658	111,729	48,250	3,395
Net income	901,697	4,961	12,232	24,180	66,442	147,720	256,592	211,204	122,537	52,310	3,519
Deficit	191,138	9,628	15,741	14,789	28,250	42,811	42,381	22,546	10,308	4,060	124
Wholesale Trade											
Number of returns	20,809	343	2,347	2,766	3,069	3,822	5,261	2,089	910	198	4
Number of shareholders	56,756	877	4,774	6,781	6,836	10,298	15,514	6,805	3,910	948	13
	(Thousand dollars)										
Total assets	3,011,350	-	11,519	47,800	116,402	276,394	852,731	738,169	628,639	307,725	31,971
Total receipts	12,138,518	48,744	101,692	240,807	471,356	1,170,041	3,416,599	3,000,974	2,725,849	915,812	46,644
Business receipts	11,996,803	48,521	96,542	227,928	465,043	1,149,678	3,389,686	2,965,612	2,702,394	904,847	46,552
Interest on Government obligations, total	1,742	-	-	350	27	(1)	464	10	676	214	-
United States	888	-	-	25	27	(1)	(1)	10	676	142	-
State and local	854	-	-	325	-	-	457	-	-	72	-
Other interest	8,225	-	125	115	396	1,745	2,372	1,076	1,233	1,142	21
Rents	13,143	(1)	55	68	489	824	3,978	4,726	1,326	1,676	-
Royalties	9,070	-	-	-	-	-	-	8,827	237	(1)	-
Net short-term capital gain reduced by net long-term capital loss	240	-	-	-	47	-	11	-	149	33	-
Net long-term capital gain reduced by net short-term capital loss	9,410	84	-	146	-	1,129	522	956	3,646	2,927	-
Net gain, noncapital assets	1,322	113	(1)	94	51	158	589	98	83	133	(1)
Dividends	1,290	-	-	(1)	26	126	244	108	568	148	69
Other receipts	97,273	25	4,968	12,105	5,277	16,380	18,733	19,561	15,537	4,686	(1)
Total deductions	11,865,856	51,141	100,450	238,825	458,517	1,155,671	3,337,272	2,928,124	2,665,267	887,173	43,416
Cost of goods sold	9,800,138	44,061	41,156	149,164	327,424	906,958	2,749,758	2,424,108	2,356,397	763,485	37,627
Compensation of officers	402,321	568	24,757	29,307	33,311	50,091	112,715	81,552	55,184	14,152	684
Repairs	23,556	(1)	216	499	1,093	1,908	9,016	5,808	3,555	1,417	36
Bad debts	23,676	360	45	213	975	8,246	5,493	4,170	1,628	2,482	64
Rent	91,911	224	2,356	3,830	7,009	11,688	25,254	25,007	11,548	4,679	316
Taxes	133,381	534	1,315	2,930	5,465	10,757	50,559	34,509	17,779	9,131	402
Interest	37,875	163	349	654	1,960	4,268	9,823	8,381	7,314	4,457	506
Contributions	2,430	(1)	(1)	31	66	177	726	627	415	360	18
Amortization	461	(1)	26	65	62	39	54	11	11	187	-
Depreciation	84,186	273	1,270	2,704	6,229	9,923	28,962	19,661	10,009	5,052	103
Depletion	498	-	-	-	-	-	84	74	340	-	-
Advertising	33,521	116	469	1,097	2,968	3,850	8,833	9,396	4,500	2,265	27
Pension, profit-sharing, stock bonus, and annuity plans	25,677	-	2,798	958	1,590	1,073	2,284	9,369	5,210	2,268	127
Other employee benefit plans	9,950	(1)	344	207	221	1,690	2,186	2,406	2,064	786	44
Net loss, noncapital assets	1,234	-	268	97	207	78	269	76	202	37	-
Other deductions	1,195,041	4,825	25,072	47,069	69,937	144,925	331,256	302,969	189,111	76,415	3,462
Total receipts less total deductions	272,662	[2]2,397	1,242	1,982	12,839	14,370	79,327	72,850	60,582	28,639	3,228
Gross profit (less loss)	2,196,665	4,460	55,386	78,764	137,619	242,720	639,928	541,504	345,997	141,362	8,925
Gross profit	2,198,509	4,811	55,422	79,287	137,619	243,644	639,928	541,504	345,997	141,372	8,925
Gross loss	1,844	351	36	523	-	924	-	-	-	10	-
Net income (less deficit)	271,808	[3]2,397	1,242	1,657	12,839	14,370	78,870	72,850	60,582	28,567	3,228
Net income	340,467	565	5,041	7,152	20,183	32,289	90,179	79,876	71,390	30,564	3,228
Deficit	68,659	2,962	3,799	5,495	7,344	17,919	11,309	7,026	10,808	1,997	-

Footnotes at end of table.

Table 4.6.—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial divison and item	Total	Size of total assets: Zero assets	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Retail trade											
Number of returns	54,480	1,287	4,997	7,117	10,677	13,148	12,197	4,018	836	203	
Number of shareholders	146,531	2,465	12,005	15,922	27,194	34,291	36,315	13,597	3,828	914	
	(Thousand dollars)										
Total assets	5,695,454	-	24,857	122,335	399,380	928,105	1,884,813	1,395,733	603,750	336,481	
Total receipts	17,660,898	70,108	214,108	605,253	1,402,148	3,014,452	5,368,616	4,145,198	1,800,169	1,040,846	
Business receipts	17,445,237	66,999	208,136	600,632	1,391,582	2,989,426	5,302,915	4,100,450	1,774,682	1,010,415	
Interest on Government obligations, total	613	-	-	-	-	20	41	172	357	23	
United States	580	-	-	-	-	20	28	155	357	20	
State and local	33	-	-	-	-	-	13	17	-	(1)	
Other interest	17,783	(1)	157	121	282	2,240	4,363	6,035	1,805	2,779	
Rents	29,885	(1)	257	714	1,306	3,606	9,935	6,384	2,509	5,171	
Royalties	61	-	-	-	-	-	-	-	-	61	
Net short-term capital gain reduced by net long-term capital loss	807	-	-	(1)	151	204	261	58	-	127	
Net long-term capital gain reduced by net short-term capital loss	16,753	1,068	2,900	1,257	634	2,449	6,633	1,133	19	660	
Net gain, noncapital assets	5,109	1,024	693	724	56	746	619	909	247	91	
Dividends	1,910	-	-	(1)	28	98	500	635	514	127	
Other receipts	142,740	1,013	1,965	1,791	8,109	15,663	43,349	29,422	20,036	21,392	
Total deductions	17,234,523	72,553	219,041	598,433	1,376,175	2,926,551	5,238,177	4,032,492	1,749,022	1,022,079	
Cost of goods sold	12,786,672	47,459	128,486	393,642	889,073	1,960,052	3,897,862	3,198,260	1,442,594	829,244	
Compensation of officers	711,985	3,117	17,279	40,327	89,313	183,438	214,978	113,044	36,236	14,253	
Repairs	62,895	459	1,173	2,882	8,110	13,380	17,562	11,679	4,922	2,728	
Bad debts	38,135	754	1,686	457	1,763	5,135	13,323	10,142	2,828	2,047	
Rent	324,114	2,690	9,626	21,522	50,338	79,075	83,068	52,950	15,057	9,788	
Taxes	286,999	1,805	5,563	14,006	30,619	59,257	103,305	43,044	19,563	9,837	
Interest	78,592	273	638	1,790	5,067	12,848	26,441	17,225	7,645	6,665	
Contributions	4,356	12	41	39	257	665	1,331	1,156	505	350	
Amortization	2,804	37	72	119	390	1,161	966	26	15	18	
Depreciation	182,944	1,866	3,081	8,413	20,993	37,539	58,621	32,115	11,874	8,442	
Depletion	152	-	-	(1)	38	(1)	93	(1)	-	(1)	
Advertising	183,837	617	1,663	5,384	15,270	34,642	55,837	40,051	18,632	11,741	
Pension, profit-sharing, stock bonus, and annuity plans	22,579	-	19	655	760	4,918	4,738	6,703	3,517	1,269	
Other employee benefit plans	13,345	45	58	291	620	2,543	4,120	4,325	682	661	
Net loss, noncapital assets	4,445	890	419	64	276	583	1,579	543	21	70	
Other deductions	2,530,669	12,529	49,237	108,840	263,288	531,309	754,353	501,222	184,931	124,960	
Total receipts less total deductions	426,375	[2]2,445	[2]4,933	6,820	25,973	87,901	130,439	112,706	51,147	18,767	
Gross profit (less loss)	4,658,565	19,540	79,650	206,990	502,509	1,029,374	1,405,053	902,190	332,088	181,171	
Gross profit	4,660,749	20,000	79,964	207,185	503,131	1,029,967	1,405,053	902,190	332,088	181,171	
Gross loss	2,184	460	314	195	622	593	-	-	-	-	
Net income (less deficit)	426,342	[3]2,445	[3]4,933	6,820	25,973	87,901	130,426	112,689	51,147	18,764	
Net income	545,279	4,221	6,921	16,059	46,164	111,806	159,984	128,026	51,147	20,951	
Deficit	118,937	6,666	11,854	9,239	20,191	23,905	29,558	15,337	-	2,187	
FINANCE, INSURANCE, AND REAL ESTATE											
Number of returns	20,340	532	4,018	3,406	3,145	3,677	3,561	1,251	455	286	9
Number of shareholders	66,199	1,294	12,353	9,991	9,510	10,911	12,984	5,373	2,498	1,249	36
	(Thousand dollars)										
Total assets	2,234,579	-	14,677	58,346	112,353	254,675	543,131	427,090	314,946	430,114	79,247
Total receipts	1,030,872	3,695	78,018	108,709	110,409	205,574	260,108	97,763	34,210	70,734	52,652
Business receipts	813,925	1,543	72,136	102,493	105,414	185,684	201,127	55,270	2,050	41,395	46,813
Interest on Government obligations, total	1,735	87	201	60	(1)	23	1,227	(1)	-	107	21
United States	409	87	-	(1)	(1)	23	224	(1)	-	41	20
State and local	1,326	-	201	55	-	-	1,003	-	-	66	(1)
Other interest	18,685	165	436	669	1,170	1,422	6,561	2,860	2,582	2,065	755
Rents	20,240	104	1,159	380	1,803	2,796	5,205	4,026	3,915	849	(1)
Royalties	346	-	(1)	-	19	139	-	-	-	68	116
Net short-term capital gain reduced by net long-term capital loss	2,640	-	-	(1)	106	463	1,925	52	(1)	35	50
Net long-term capital gain reduced by net short-term capital loss	23,744	586	1,156	393	4,978	1,372	7,240	3,966	48	2,593	1,412
Net gain, noncapital assets	115,582	261	856	1,371	4,041	9,446	31,007	23,920	23,099	20,775	806
Dividends	741	-	(1)	(1)	15	29	460	98	-	89	43
Other receipts	33,234	949	2,069	3,330	1,861	4,200	5,356	7,564	2,514	2,758	2,633
Total deductions	905,646	3,312	72,067	97,772	102,397	186,458	207,882	86,160	31,882	65,005	52,711
Cost of goods sold	240,369	-	13,293	15,941	32,401	67,566	41,788	15,711	760	8,910	43,999
Compensation of officers	156,125	666	13,349	25,162	16,260	28,862	43,820	18,192	3,215	5,758	841
Repairs	4,793	(1)	139	383	482	1,186	1,324	241	653	337	42
Bad debts	5,396	(1)	184	255	1,052	581	1,987	28	914	341	49
Rent	24,876	-	3,176	3,615	3,233	5,181	5,325	2,640	257	1,353	96
Taxes	31,737	125	1,992	2,390	2,879	5,439	8,570	4,854	1,822	3,065	601
Interest	41,434	242	1,077	600	2,574	5,070	8,485	9,204	6,841	5,965	1,376
Contributions	1,174	-	8	63	320	243	421	21	(1)	85	11
Amortization	425	11	59	44	39	81	131	17	33	(1)	(1)
Depreciation	23,036	177	886	1,826	2,002	4,653	5,820	2,405	2,475	1,588	1,204
Depletion	21	-	(1)	-	(1)	-	-	-	-	15	-
Advertising	24,493	93	3,506	3,263	2,764	5,979	5,468	1,012	750	1,575	83
Pension, profit-sharing, stock bonus, and annuity plans	2,879	-	41	422	54	1,100	755	-	-	448	59
Other employee benefit plans	1,746	-	209	172	216	313	388	143	149	103	53
Net loss, noncapital assets	4,210	1,210	595	814	-	53	525	122	-	635	256
Other deductions	342,932	777	33,552	42,822	38,116	60,151	83,075	31,570	14,011	34,819	4,039
Total receipts less total deductions	125,226	383	5,951	10,937	17,012	19,116	52,226	11,603	2,328	5,729	[2]59
Gross profit (less loss)	573,556	1,543	58,843	86,552	73,013	118,118	159,339	39,559	1,290	32,485	2,814
Gross profit	573,753	1,543	58,843	86,554	73,133	118,118	159,339	39,559	1,290	32,485	2,889
Gross loss	197	-	-	(1)	120	-	-	-	-	-	75
Net income (less deficit)	123,900	383	5,750	10,882	17,012	19,116	51,223	11,603	2,328	5,663	[3]60
Net income	159,261	1,481	9,388	12,999	19,489	24,327	56,609	14,370	7,485	9,928	3,185
Deficit	35,361	1,098	3,638	2,117	2,477	5,211	5,386	2,767	5,157	4,265	3,245

Footnotes at end of table.

Table 4.6.—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SIZE OF TOTAL ASSETS AND INDUSTRIAL DIVISION—Continued

Industrial division and item	Total	Size of total assets									
		Zero assets	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of returns	35,728	1,175	9,278	7,008	7,078	4,507	4,096	1,478	757	346	5
Number of shareholders	94,873	2,045	19,945	18,107	18,629	12,152	12,665	6,517	3,103	1,693	17
	(Thousand dollars)										
Total assets	2,941,439	-	42,406	117,079	256,762	323,745	634,094	493,881	537,440	507,787	28,245
Total receipts	4,710,457	37,542	307,783	448,378	731,078	701,764	941,360	707,897	478,407	340,409	15,839
Business receipts	4,620,680	33,508	303,004	442,359	719,198	693,270	926,544	697,534	471,347	318,836	15,080
Interest on Government obligations, total	451	-	-	-	44	142	159	39	-	67	-
United States	450	-	-	-	44	142	159	39	-	66	-
State and local	(1)	-	-	-	-	-	-	-	-	(1)	-
Other interest	8,009	105	59	370	568	660	1,907	327	1,047	2,877	89
Rents	21,632	-	203	1,946	1,131	1,305	1,729	4,313	4,876	5,869	260
Royalties	117	-	-	-	-	-	49	-	(1)	67	-
Net short-term capital gain reduced by net long-term capital loss	245	-	13	38	(1)	172	-	(1)	-	12	-
Net long-term capital gain reduced by net short-term capital loss	12,799	1,688	1,425	1,932	1,560	942	801	103	20	4,093	235
Net gain, noncapital assets	4,094	419	1,135	172	154	1,331	304	21	212	334	12
Dividends	731	-	(1)	(1)	91	102	369	50	(1)	70	31
Other receipts	41,699	1,822	1,940	1,552	8,326	3,840	9,498	5,506	899	8,184	132
Total deductions	4,526,826	36,228	308,034	439,095	702,138	678,202	880,891	672,463	474,504	319,008	16,263
Cost of goods sold	2,622,988	19,176	139,525	240,609	401,970	409,060	521,467	469,253	258,619	155,197	8,112
Compensation of officers	428,244	2,147	58,407	63,794	94,434	77,332	73,805	30,811	20,206	7,243	65
Repairs	50,314	398	1,976	4,316	6,580	6,538	12,112	5,682	5,645	6,793	274
Bad debts	8,833	776	74	583	999	1,470	2,373	895	841	786	36
Rent	199,265	2,132	17,331	25,834	36,775	23,709	36,141	10,752	36,228	10,197	166
Taxes	161,649	1,280	8,424	13,343	20,889	24,013	32,271	19,436	25,490	15,751	752
Interest	81,611	1,487	1,350	2,352	3,865	6,024	13,877	13,479	16,763	21,349	1,065
Contributions	2,325	-	53	175	151	305	434	608	455	144	-
Amortization	1,984	329	127	146	249	136	399	125	55	408	10
Depreciation	208,069	1,414	6,724	14,499	20,906	25,330	38,054	40,447	29,496	28,581	2,618
Depletion	64	-	39	-	-	-	25	-	-	-	-
Advertising	64,485	456	7,172	7,953	11,606	7,823	9,047	5,481	3,251	11,412	284
Pension, profit-sharing, stock bonus, and annuity plans	21,206	-	1,709	1,773	1,819	4,409	7,934	2,630	195	681	56
Other employee benefit plans	15,953	-	490	371	1,378	3,451	3,294	444	5,778	747	-
Net loss, noncapital assets	4,749	467	757	1,276	1,142	651	253	22	-	181	-
Other deductions	655,087	6,166	63,876	62,071	99,375	87,951	129,405	72,398	71,482	59,538	2,825
Total receipts less total deductions	183,631	1,314	[2]251	9,283	28,940	23,562	60,469	35,434	3,903	21,401	[2]424
Gross profit (less loss)	1,997,692	14,332	163,479	201,750	317,228	284,210	405,077	228,281	212,728	163,639	6,968
Gross profit	2,010,671	14,567	165,381	203,335	318,713	290,232	405,258	228,281	212,933	165,003	6,968
Gross loss	12,979	235	1,902	1,585	1,485	6,022	181	-	205	1,364	-
Net income (less deficit)	183,630	1,314	[3]251	9,283	28,940	23,562	60,469	35,434	3,903	21,400	[3]424
Net income	306,373	5,125	18,129	28,902	41,504	38,307	72,293	43,677	21,470	36,821	145
Deficit	122,743	3,811	18,380	19,619	12,564	14,745	11,824	8,243	17,567	15,421	569

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Total deductions exceed total receipts.
[3]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

All Corporations

CONTENTS

Chart

5A Small corporations' volume of business of States, 1967, 239

Basic tables

5.1 Number of returns, receipts, cost of goods sold, depreciation, net income, and inventory, by selected industries, 240

5.2 Total assets and income statement items, by selected industries, 247

5.3 Returns with net income: Total assets and income statement items, by selected industries, 254

5.4 Number of returns, receipts, cost of goods sold, depreciation, net income, and inventory, by selected industries and size of business receipts, 261

5.5 Number of returns, business receipts, cost of goods sold, gross profit, and net profit, by size of gross profit and selected industries, 277

5.6 Corporations in 39 States: Number of returns, business receipts, and net income for all returns and for returns with business receipts under $1,000,000, by selected industries, and by State in which filed, 284

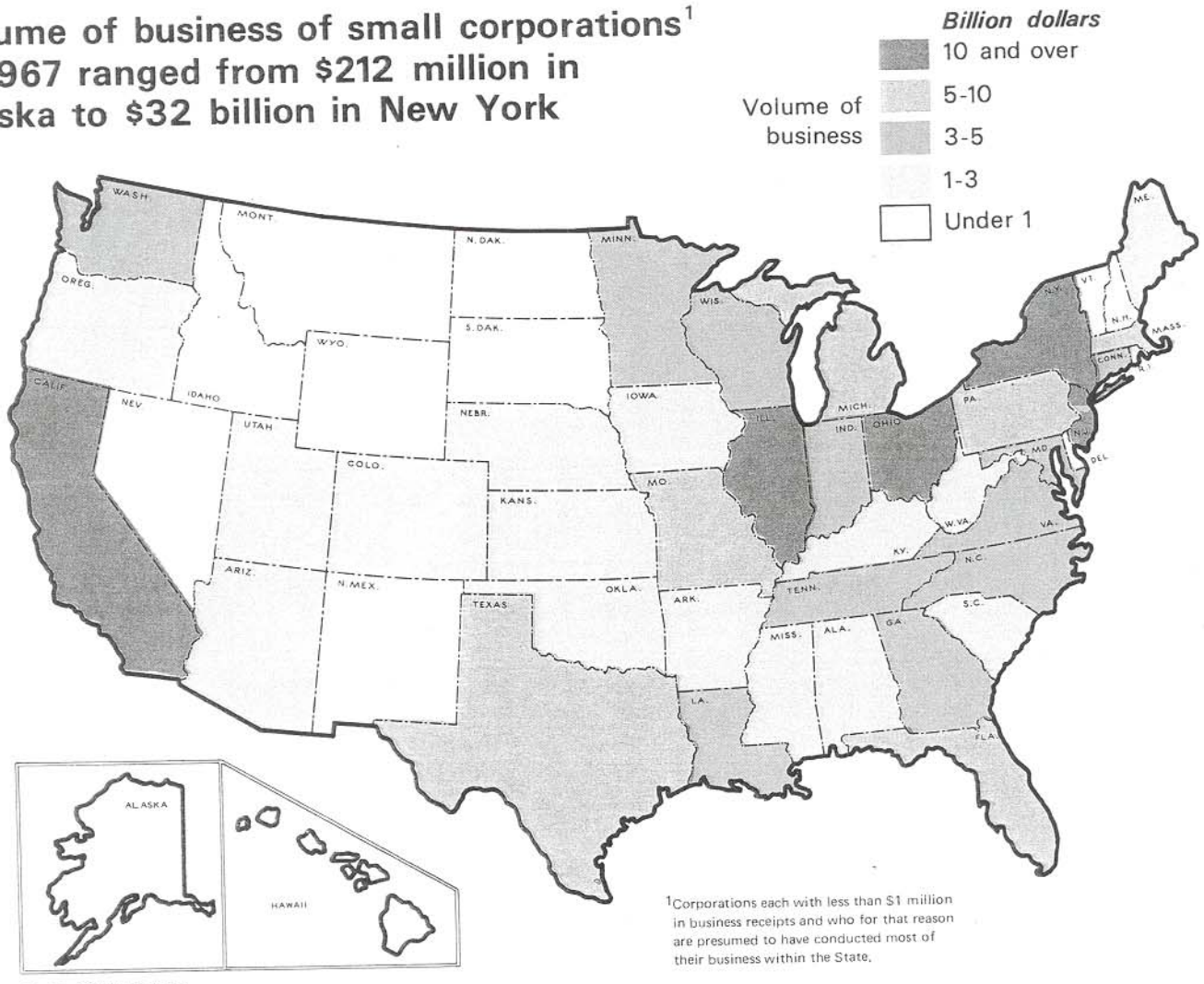
5.7 Corporations in 11 States: Number of returns, business receipts, and net income, for all returns and for returns with business receipts under $1,000,000, by industrial division, and by State in which filed, 304

This report is the major *Statistics of Income* report on unincorporated businesses. Corporation data are included only to complete the picture of total U. S. business activity. More comprehensive data on corporate business activity are given in *Statistics of Income, Corporation Income Tax Returns.*

Basic data on receipts, deductions, and net income, by industry, various size measures, and State where the return was filed are included in tables 5.1-5.7.

Chart 5A

Volume of business of small corporations[1] in 1967 ranged from $212 million in Alaska to $32 billion in New York



[1]Corporations each with less than $1 million in business receipts and who for that reason are presumed to have conducted most of their business within the State.

Source: Tables 5.5 & 5.7

Table 5.1—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES

Industry	Returns with and without net income								Returns with net income							
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year	
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	1,534,360	1,374,598,532	1,284,999,547	908,598,347	40,819,886	78,181,729	736,440	151,580,694	988,906	1,221,446,354	1,141,379,488	798,844,616	35,404,616	86,653,746	513,205	135,387,992
Agriculture, forestry, and fisheries	32,448	9,296,370	8,855,311	6,524,095	374,213	182,972	13,235	877,728	17,567	6,373,905	6,029,093	4,174,397	233,124	427,623	7,567	581,615
Farms	21,760	6,206,380	5,844,203	4,149,818	286,093	147,478	8,655	694,016	11,541	4,322,715	4,039,339	2,698,534	174,822	336,899	4,614	460,298
Agricultural services and hunting and trapping	8,116	2,772,261	2,706,806	2,166,760	72,304	26,782	3,850	153,730	4,637	1,795,195	1,746,380	1,308,447	48,659	70,732	2,574	99,371
Forestry	583	111,945	101,786	67,420	3,981	9,165	331	12,571	393	102,078	92,217	61,714	3,221	10,510	207	7,382
Fisheries	1,989	205,784	202,516	140,097	11,835	[1]453	399	17,411	996	153,917	151,157	105,702	6,422	9,482	172	14,564
Mining	14,441	13,679,722	12,754,444	7,409,515	873,607	1,464,256	5,153	984,184	7,172	11,573,270	10,795,019	5,979,223	666,215	1,966,189	3,066	796,877
Metal mining	1,393	2,296,405	2,034,297	1,264,043	165,307	206,310	241	376,033	229	1,928,499	1,682,413	1,017,279	113,442	390,796	99	302,721
Iron ores	140	657,433	610,317	432,224	75,133	[1]77,011	17	83,847	29	611,112	565,260	402,056	43,888	67,316	(2)	(2)
Copper, lead and zinc, gold and silver ores	804	1,397,846	1,193,555	669,926	77,483	292,202	133	231,576	62	1,197,992	1,002,645	540,125	63,343	314,714	26	200,479
Other metal mining	449	241,126	230,425	161,893	12,691	[1]8,881	91	60,610	138	119,395	114,508	75,098	6,211	8,766	62	34,166
Coal mining	2,304	2,962,699	2,872,587	2,167,123	169,495	65,687	634	110,672	1,092	2,452,551	2,380,337	1,756,373	131,265	109,939	388	97,615
Crude petroleum and natural gas	7,285	5,597,873	5,160,752	2,392,465	316,513	969,835	2,180	251,676	3,745	4,826,707	4,492,529	1,931,084	239,409	1,195,905	1,281	206,960
Crude petroleum and natural gas, and natural gas liquids	3,326	3,869,974	3,520,982	1,341,272	166,640	899,665	890	158,403	1,585	3,429,365	3,160,197	1,085,116	125,455	1,083,972	464	124,993
Oil and gas field services	3,959	1,727,899	1,639,770	1,051,193	149,873	70,170	1,290	93,273	2,160	1,397,342	1,332,332	845,968	113,954	111,933	817	81,967
Nonmetallic minerals, except fuels	3,459	2,822,745	2,686,808	1,585,884	222,292	222,424	2,098	245,803	2,106	2,365,513	2,239,740	1,274,487	182,099	269,549	1,298	189,581
Crushed, broken, and dimension stone; sand and gravel	2,662	1,881,071	1,815,219	1,119,994	148,953	97,868	1,665	146,116	1,699	1,516,404	1,458,647	876,573	118,707	123,014	1,015	102,721
Other nonmetallic minerals	797	941,674	871,589	465,890	73,339	124,556	433	99,687	407	849,109	781,093	397,914	63,392	146,535	283	86,860
Contract construction	123,180	68,021,913	66,828,236	55,629,499	1,204,572	1,543,158	63,326	4,434,286	75,846	55,757,911	54,858,306	45,206,752	917,434	2,214,084	42,819	3,280,699
General contractors	58,264	43,941,700	42,981,391	37,134,287	844,678	906,592	23,815	3,104,158	33,239	35,856,004	35,146,986	30,112,881	646,436	1,355,978	14,608	2,162,326
Building construction	44,341	27,295,481	26,728,076	23,749,706	260,409	412,147	18,605	2,644,494	24,666	22,111,248	21,699,464	19,133,095	192,538	694,569	11,119	1,871,644
Heavy construction, except buildings	12,435	15,985,764	15,600,190	12,824,890	573,859	483,283	4,690	426,848	7,787	13,222,253	12,930,323	10,537,404	445,740	644,135	3,195	272,204
General contractors not allocable	1,488	660,455	653,125	559,691	10,410	11,162	520	32,816	786	522,503	517,199	442,382	8,248	17,274	295	18,478
Special trade contractors	64,647	24,024,280	23,792,176	18,452,452	355,240	634,569	39,361	1,328,652	42,485	19,865,769	19,675,971	15,068,383	266,674	855,412	28,150	1,118,198
Plumbing, heating, and air conditioning	15,117	6,911,325	6,853,010	5,477,821	62,014	187,488	12,335	445,211	10,821	5,947,527	5,897,979	4,679,232	51,464	224,250	9,133	376,000
Electrical work	9,101	4,168,139	4,132,556	3,225,653	43,450	155,902	6,902	234,335	6,859	3,720,056	3,688,852	2,862,873	37,373	181,212	5,307	209,981
Special trade contractors, not elsewhere classified	40,189	12,866,743	12,732,441	9,697,475	246,801	287,205	20,045	646,695	24,723	10,133,148	10,027,255	7,479,046	175,890	444,804	13,671	529,886
Special trade contractors not allocable	240	78,073	74,169	51,503	2,975	3,974	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contractors not allocable	269	55,933	54,669	42,760	4,654	1,997	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Manufacturing	197,023	590,822,331	576,569,503	403,894,962	17,984,660	40,329,076	162,332	91,955,222	136,749	549,067,125	535,550,993	370,986,841	16,818,034	42,622,875	116,932	85,326,878
Food and kindred products	17,592	81,642,382	80,632,868	61,415,242	1,530,051	3,281,317	14,919	8,049,033	11,588	72,789,463	71,895,319	53,925,660	1,394,350	3,490,012	10,393	7,389,466
Meat products	2,319	21,942,870	21,858,401	19,593,158	178,208	257,490	1,938	1,000,463	1,368	18,779,595	18,701,312	16,613,007	157,173	301,643	1,160	901,838
Dairy products	3,356	12,007,827	11,868,121	9,455,122	228,330	421,038	2,510	859,477	2,044	10,569,535	10,443,136	8,237,671	200,955	452,404	1,583	802,362
Canned and frozen foods	1,805	7,037,098	6,944,286	5,123,454	144,416	356,049	1,490	1,592,597	1,125	6,576,662	6,490,412	4,746,770	134,943	376,788	1,099	1,484,163
Grain mill products	1,366	8,546,062	8,405,851	6,774,226	148,537	375,781	1,221	765,172	1,091	7,648,968	7,525,617	5,982,522	137,279	396,389	949	698,625
Bakery products	2,340	5,857,400	5,792,262	3,547,922	137,878	264,694	2,192	275,860	1,653	5,425,161	5,363,949	3,259,968	126,922	279,741	1,594	256,336
Sugar	111	2,134,020	2,076,902	1,546,613	65,800	126,775	63	358,594	63	2,106,027	2,050,340	1,527,075	63,576	128,046	57	353,144
Confectionery and related products	486	1,777,978	1,746,449	1,182,787	32,522	156,589	470	273,689	289	1,671,290	1,640,903	1,105,320	30,141	164,746	273	259,702
Malt liquors and malt	165	4,239,790	4,196,642	2,075,868	125,303	246,521	122	259,888	87	3,788,980	3,752,316	1,845,662	115,680	257,568	86	233,288
Wines, brandy, and brandy spirits	151	386,259	380,760	215,718	9,668	28,412	151	115,382	126	365,834	360,886	202,657	8,908	29,914	126	106,870
Distilled, rectified, and blended liquors, except brandy	58	3,704,031	3,654,538	2,734,025	45,063	189,145	58	1,028,864	57	3,445,106	3,398,183	2,496,223	43,223	189,961	57	962,360
Bottled soft drinks and flavorings	2,731	4,510,865	4,375,343	2,435,241	225,210	366,493	2,496	358,619	2,007	4,123,031	3,994,022	2,182,694	206,620	388,983	1,836	318,246
Vegetable and animal oils	212	2,592,889	2,544,427	2,245,617	47,524	65,347	210	255,211	175	2,369,307	2,323,735	2,038,907	43,872	75,619	175	238,997
Food and kindred products, not elsewhere classified	2,407	4,843,057	4,763,144	3,099,242	99,233	256,338	1,913	625,969	1,420	4,308,337	4,252,663	2,699,661	89,564	272,733	1,315	551,626
Food and kindred products not allocable	85	2,062,236	2,025,742	1,386,249	42,359	170,645	85	279,248	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Tobacco manufactures	107	6,061,871	6,009,946	3,466,183	64,666	701,245	106	2,704,662	100	5,914,838	5,863,837	3,368,575	61,180	706,057	100	2,654,980

Footnotes at end of table.

Industry	Returns with and without net income								Returns with net income							
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year	
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Manufacturing—Continued																
Textile mill products	6,571	19,646,656	19,378,504	15,354,272	525,135	853,231	5,658	3,620,149	4,878	17,511,564	17,298,348	13,596,564	472,652	962,394	4,346	3,210,262
Broad woven fabric mills, cotton	236	4,234,286	4,188,542	3,286,884	164,153	219,152	164	948,174	213	3,851,650	3,811,721	2,960,069	151,330	235,107	146	863,766
Broad woven fabric mills, man-made fiber and silk	266	1,907,910	1,887,659	1,530,167	61,935	106,364	219	366,532	213	1,869,156	1,849,061	1,496,876	60,035	107,231	168	359,228
Dyeing and finishing textiles, except wool fabrics and knit goods	862	1,116,695	1,103,452	847,603	24,890	39,028	706	115,154	642	966,609	956,872	727,795	21,300	51,667	573	102,632
Broad woven fabric mills, and finishing, wool	321	1,508,598	1,458,714	1,161,647	38,444	66,259	287	298,152	200	1,315,001	1,266,905	1,000,954	34,919	73,740	167	254,616
Knitting mills	1,798	3,392,690	3,357,994	2,646,679	70,660	113,446	1,508	637,637	1,272	2,920,946	2,892,871	2,271,396	58,876	139,585	1,094	544,587
Carpets and rugs; woven, tufted, and braided	252	1,313,999	1,302,377	1,018,251	21,898	59,384	207	261,869	193	1,154,017	1,143,256	883,819	18,654	65,165	192	224,915
Yarn and thread mills	677	2,308,515	2,272,807	1,820,328	65,258	112,765	651	336,483	505	2,049,862	2,028,676	1,610,666	57,532	123,074	480	298,408
Narrow fabrics	139	426,098	422,029	339,885	11,179	20,101	139	59,353	132	366,410	362,858	289,009	9,980	21,037	131	49,251
Textile mill products, not elsewhere classified	1,994	2,558,065	2,512,602	2,011,319	36,675	85,215	1,752	400,880	1,484	2,147,233	2,122,917	1,673,354	29,991	113,940	1,373	319,733
Textile mill products not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Apparel and other textile products	17,682	21,055,636	20,822,400	16,025,443	170,203	697,905	13,467	3,232,830	13,010	18,618,974	18,419,854	14,071,409	148,898	826,349	10,335	2,838,561
Men's and boys' clothing	2,703	6,191,729	6,079,631	4,673,615	56,870	254,537	2,215	1,325,839	2,097	5,575,385	5,470,691	4,168,191	52,426	277,265	1,771	1,167,283
Women's, children's, and infants' clothing	9,090	10,231,876	10,147,399	7,795,364	65,798	278,127	6,262	1,184,989	6,558	8,933,646	8,868,885	6,756,073	54,134	362,112	4,751	1,029,794
Other apparel and accessories	2,375	1,717,456	1,705,655	1,306,240	11,637	43,853	2,031	259,309	1,704	1,388,062	1,381,372	1,038,952	9,099	54,363	1,521	210,918
Other textile products	3,440	2,841,438	2,816,741	2,188,370	35,084	120,795	2,886	452,560	2,581	2,653,488	2,630,636	2,049,529	32,503	131,965	2,222	422,341
Apparel and other textile products not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Lumber and wood products, except furniture	9,672	10,637,619	10,183,872	7,799,787	350,261	435,833	7,448	1,463,293	6,193	9,320,245	8,901,023	6,708,335	292,832	550,156	4,968	1,276,182
Logging, lumber, and wood basic products	3,680	4,795,104	4,501,807	3,502,121	188,082	210,751	2,360	603,489	2,111	4,247,861	3,973,009	3,053,479	154,150	268,218	1,408	529,223
Millwork, plywood, and prefabricated structural products	2,690	4,260,329	4,127,090	3,151,420	126,047	146,298	2,334	648,099	1,720	3,657,726	3,535,864	2,641,354	108,182	185,713	1,524	568,011
Other lumber and wood products, except furniture	3,302	1,582,186	1,554,975	1,146,246	36,132	78,784	2,754	211,705	2,362	1,414,658	1,392,150	1,013,502	30,500	96,225	2,036	178,948
Furniture and fixtures	6,636	6,775,920	6,696,398	4,792,455	111,284	376,857	6,114	1,002,154	4,567	6,042,117	5,973,769	4,210,198	100,133	419,203	4,239	878,617
Household furniture	4,329	4,686,249	4,631,263	3,359,905	77,139	245,372	3,981	658,593	2,986	4,230,603	4,182,292	2,993,790	70,645	274,393	2,743	578,648
Other furniture and fixtures	2,307	2,089,671	2,065,135	1,432,550	34,145	131,485	2,133	343,561	1,581	1,811,514	1,791,477	1,216,408	29,488	144,810	1,496	299,969
Paper and allied products	3,934	17,297,893	16,823,256	11,503,290	810,531	1,204,865	3,638	2,190,267	2,946	16,045,580	15,584,078	10,507,704	764,884	1,275,887	2,716	2,047,962
Pulp mills	217	641,918	605,937	437,210	46,525	45,167	139	76,392	119	577,210	542,088	382,951	42,298	51,020	100	74,462
Paper, paperboard, building paper, and building board mills	371	9,970,506	9,644,458	6,563,075	559,069	632,218	351	1,325,048	314	9,667,447	9,344,989	6,323,143	547,459	647,494	295	1,286,327
Converted paper and paperboard products, except containers	1,637	3,610,440	3,544,326	2,345,783	108,475	346,997	1,507	486,723	1,144	3,025,298	2,964,495	1,878,966	86,611	381,737	1,015	415,788
Paperboard boxes and other containers	1,709	3,075,029	3,028,535	2,157,222	96,462	180,483	1,641	302,104	1,369	2,775,625	2,732,506	1,922,644	88,516	195,636	1,306	271,385
Printing, publishing, and allied industries	24,402	21,965,133	21,292,899	13,963,220	552,862	1,640,335	17,050	1,789,909	16,511	19,355,675	18,791,975	12,050,469	491,194	1,804,243	12,033	1,580,877
Newspapers	5,019	7,010,675	6,700,653	4,518,048	194,951	692,634	3,464	182,834	3,324	6,414,757	6,168,778	4,070,027	180,917	730,603	2,128	167,828
Periodicals	1,847	2,906,517	2,817,370	1,907,019	48,649	130,340	643	183,585	1,028	2,228,080	2,156,540	1,416,574	38,281	178,067	373	129,188
Books, greeting cards, and miscellaneous publishing	2,991	3,343,310	3,213,650	1,745,191	58,502	304,389	1,849	617,860	1,847	3,064,338	2,946,484	1,566,311	52,833	331,746	1,128	559,714
Printing, including manifold business forms	10,630	7,283,147	7,170,804	4,890,218	213,396	425,351	8,746	691,018	7,624	6,372,022	6,271,460	4,194,576	186,352	460,516	6,579	621,546
Bookbinding and printing trade services	3,622	1,306,583	1,276,638	821,251	35,934	80,223	2,224	109,449	2,524	1,164,214	1,137,564	723,389	31,466	95,742	1,745	97,738
Printing, publishing, and allied industries not allocable	293	114,901	113,784	81,493	1,430	7,398	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Chemicals and allied products	10,597	46,956,942	45,661,146	27,532,958	2,011,100	4,812,311	9,327	7,304,197	6,786	44,752,168	43,490,816	25,988,895	1,897,335	4,972,996	6,112	6,907,217
Basic chemicals	1,195	14,009,938	13,601,095	8,917,862	862,193	1,215,318	1,066	2,454,404	746	13,736,511	13,329,745	8,727,364	840,232	1,238,652	661	2,412,408
Plastics materials and synthetic resins, rubber, and man-made fibers, except glass	2,129	7,685,156	7,560,290	4,566,346	527,273	895,628	1,828	1,084,547	1,381	7,162,399	7,045,784	4,195,758	486,170	932,934	1,197	1,003,070
Drugs	1,265	7,955,033	7,688,398	3,734,325	170,911	1,106,619	1,078	1,326,353	686	7,836,042	7,569,912	3,670,902	168,194	1,118,235	582	1,302,615
Soap and related products, except perfume, cosmetics, and other toilet preparations	964	4,134,202	3,957,226	2,476,733	54,195	478,246	837	419,022	729	4,041,500	3,865,101	2,418,745	51,752	482,147	641	407,267
Perfumes, cosmetics, and other toilet preparations	660	1,932,399	1,863,705	859,070	20,895	295,745	613	259,366	447	1,888,276	1,819,838	836,358	20,224	308,103	444	242,201
Paints and allied products	1,633	3,473,994	3,425,247	2,370,738	57,220	211,502	1,562	602,607	1,005	3,229,277	3,184,123	2,193,430	53,275	225,854	996	562,957
Fertilizers and other agricultural chemicals	818	1,493,113	1,468,409	1,053,708	66,112	15,972	752	243,625	493	860,682	848,841	597,953	35,210	39,053	472	111,551
Chemicals and allied products, not elsewhere classified	1,755	3,656,975	3,578,598	2,255,194	121,207	276,414	1,472	550,516	1,166	3,399,204	3,327,104	2,063,779	112,007	309,928	1,002	504,165
Chemicals and allied products not allocable	178	2,616,132	2,518,178	1,298,982	131,094	316,867	119	363,757	133	2,598,277	2,500,368	1,284,606	130,271	318,090	117	360,983

Footnotes at end of table.

Table 5.1—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES—Continued

Industry	Returns with and without net income								Returns with net income							
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year	
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
Manufacturing—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Petroleum refining and related industries	1,378	62,488,575	58,559,918	38,787,014	2,433,075	4,280,279	942	4,781,789	838	61,858,848	57,946,278	38,310,390	2,410,570	4,300,421	564	4,720,671
Petroleum refining, without extraction	216	1,279,184	1,259,779	1,031,622	33,902	70,960	176	106,510	137	1,116,720	1,099,331	901,440	30,515	76,082	97	95,443
Integrated petroleum refining and extraction	194	59,854,152	55,967,363	36,815,159	2,358,882	4,148,438	89	4,539,512	72	59,580,948	55,705,944	36,616,871	2,345,731	4,156,905	48	4,509,276
Miscellaneous petroleum and coal products	968	1,355,239	1,332,776	940,233	40,291	60,881	677	135,767	629	1,161,180	1,141,003	792,079	34,324	67,434	419	115,952
Rubber and plastics products	6,290	12,588,422	12,317,624	8,299,516	392,997	778,365	5,243	2,038,259	3,853	11,818,313	11,557,638	7,684,249	368,703	823,873	3,565	1,939,044
Tires and inner tubes	266	6,817,106	6,626,530	4,334,830	229,554	446,351	262	1,338,598	200	6,761,447	6,572,239	4,293,533	227,708	450,855	200	1,331,110
Other rubber products	1,034	2,443,637	2,401,016	1,681,044	57,375	164,964	905	308,844	741	2,102,967	2,065,432	1,388,369	52,711	170,620	737	275,951
Plastics products	4,990	3,327,679	3,290,078	2,283,642	106,068	167,050	4,076	390,817	2,912	2,953,899	2,919,967	2,002,347	88,284	202,398	2,628	331,983
Leather and leather products	2,747	5,257,508	5,181,647	3,854,552	65,715	267,834	2,390	861,596	1,950	4,853,987	4,781,862	3,533,913	60,950	285,975	1,680	787,237
Footwear, except rubber	748	3,343,229	3,291,258	2,429,928	39,764	162,836	557	557,449	509	3,083,249	3,033,940	2,225,929	36,706	174,106	406	514,396
Other leather and leather products	1,999	1,914,279	1,890,389	1,424,624	25,951	104,998	1,833	304,147	1,441	1,770,738	1,747,922	1,307,984	24,244	111,869	1,274	272,841
Stone, clay, and glass products	9,060	13,629,903	13,303,918	8,847,362	703,674	798,466	7,867	1,911,257	6,041	11,723,072	11,445,051	7,478,077	585,952	945,845	5,312	1,622,250
Glass and glass products	1,159	3,935,349	3,849,262	2,517,630	174,187	336,652	978	636,254	808	3,741,288	3,661,829	2,383,897	165,592	349,338	725	601,684
Cement, hydraulic	334	1,336,743	1,307,581	783,567	136,842	32,248	264	178,316	183	909,632	891,886	505,442	94,136	68,334	112	116,265
Structural clay products	604	956,536	925,931	609,758	47,770	35,700	599	214,658	381	685,860	664,574	417,865	34,158	53,013	380	126,339
Pottery and related products	566	482,199	477,213	327,098	11,356	18,344	506	76,816	340	355,179	352,076	221,024	8,393	34,822	338	59,700
Concrete, gypsum, and plaster products	4,554	3,844,697	3,761,610	2,571,494	213,746	174,076	3,859	342,967	3,189	3,298,729	3,228,331	2,173,021	178,143	215,100	2,739	301,742
Other stone, clay, and glass products	1,843	3,074,379	2,982,321	2,037,815	119,773	201,446	1,661	462,246	1,140	2,732,384	2,646,355	1,776,828	105,530	225,238	1,018	416,520
Primary metal industries	4,691	40,406,303	39,701,251	27,825,299	2,063,914	2,763,475	4,035	7,886,786	3,394	37,690,372	37,014,047	25,832,417	1,898,595	2,860,271	3,080	7,335,418
Blast furnaces, steel works, foundries, and forgings	1,455	23,053,120	22,706,886	15,331,718	1,454,790	1,437,318	1,257	4,660,152	1,078	20,926,367	20,601,618	13,829,528	1,315,871	1,487,213	969	4,209,171
Smelting, refining, rolling, drawing, and alloying of nonferrous metals	2,083	16,004,657	15,667,581	11,511,237	572,510	1,229,852	1,937	3,020,924	1,574	15,514,621	15,183,830	11,099,780	548,928	1,267,846	1,521	2,936,899
Primary metal industries, not elsewhere classified	1,103	1,240,462	1,219,111	903,934	34,360	89,817	807	189,236	694	1,141,351	1,120,956	824,712	31,542	98,713	559	172,885
Primary metal industries not allocable	50	108,064	107,673	78,410	2,254	6,488	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Fabricated metal products	24,353	33,250,608	32,806,038	23,197,021	804,266	2,336,307	21,121	5,401,237	18,436	30,684,191	30,286,985	21,183,584	741,503	2,499,636	16,436	4,950,159
Metal cans	57	3,189,355	3,160,855	2,191,812	131,948	272,955	57	510,261	35	3,148,353	3,120,319	2,159,987	130,797	275,421	35	504,273
Cutlery, hand tools, and general hardware	1,264	2,335,862	2,275,269	1,346,508	55,012	270,474	1,031	477,639	936	2,222,088	2,162,312	1,262,998	51,452	275,434	835	437,118
Heating apparatus, except electric, and plumbing fixtures	922	2,668,419	2,633,201	1,895,845	53,095	134,326	878	551,688	602	2,512,256	2,478,633	1,773,146	49,717	151,764	602	516,570
Fabricated structural metal products	7,124	9,435,950	9,305,092	6,988,853	175,496	511,727	6,487	1,421,312	5,380	8,398,826	8,286,929	6,154,157	157,480	575,959	5,034	1,262,134
Screw machine products, bolts, nuts, screws, rivets, and washers	2,702	2,501,010	2,464,819	1,679,223	74,078	233,363	2,300	400,760	2,260	2,363,335	2,329,798	1,579,517	68,929	239,100	1,903	361,641
Metal stampings	2,456	3,733,165	3,691,788	2,622,149	95,514	254,444	2,248	550,630	1,969	3,474,137	3,436,682	2,412,906	87,581	265,012	1,892	522,407
Metal coating and engraving	2,663	928,095	918,171	568,780	24,810	62,172	1,955	48,912	2,058	844,612	835,731	514,383	21,393	67,772	1,498	43,224
Fabricated metal products, not elsewhere classified	6,982	8,152,323	8,057,220	5,672,801	188,269	584,091	6,065	1,388,519	5,058	7,429,843	7,352,565	5,109,258	168,340	635,184	4,540	1,252,195
Fabricated metal products not allocable	183	306,429	299,623	231,050	6,044	12,755	100	51,516	138	290,741	284,016	217,232	5,814	13,990	97	50,597
Machinery, except electric	21,200	48,289,674	46,821,187	30,488,234	1,666,911	4,551,682	17,067	10,777,000	15,525	44,599,441	43,196,560	27,687,216	1,574,401	4,735,979	12,751	9,869,669
Engines and turbines	132	1,548,948	1,527,018	1,101,767	36,331	98,341	75	281,628	46	1,209,002	1,188,918	860,018	24,975	107,457	30	222,875
Farm machinery and equipment	1,168	6,053,719	5,933,432	4,247,313	139,172	294,143	993	1,556,630	833	4,825,207	4,725,269	3,300,576	112,915	320,380	789	1,199,951
Construction, mining, and materials handling machinery and equipment	1,481	7,171,612	6,956,964	4,874,598	179,749	629,863	1,294	1,828,871	1,052	6,994,349	6,785,324	4,738,279	175,656	648,436	954	1,772,291
Metalworking machinery and equipment	5,556	5,816,616	5,735,574	3,703,343	167,273	568,058	4,574	1,217,805	4,290	5,517,456	5,442,179	3,488,564	155,927	588,476	3,599	1,163,914
Special industry machinery and equipment, except metalworking	3,483	6,254,814	5,998,061	4,126,365	165,599	434,355	2,876	1,399,387	2,359	5,348,105	5,112,626	3,433,317	146,079	486,393	1,880	1,204,334
General industrial machinery and equipment	2,425	5,842,985	5,719,447	3,773,003	149,980	519,645	2,078	1,085,797	1,694	5,649,213	5,528,489	3,629,847	144,467	534,053	1,485	1,036,286
Office, computing, and accounting machines	252	8,747,287	8,275,461	3,948,362	648,938	1,512,771	250	2,211,652	206	8,673,431	8,202,435	3,892,224	646,802	1,524,314	206	2,172,977
Service industry machines	1,017	3,086,424	2,999,397	2,140,935	71,603	222,571	894	582,738	717	2,853,197	2,769,991	1,958,895	66,532	232,136	676	529,635
Machinery, except electric, not elsewhere classified	5,604	3,154,784	3,077,225	2,137,157	96,382	234,404	3,954	380,173	4,263	2,930,490	2,856,164	1,959,941	89,262	256,213	3,070	337,431
Machinery, except electric not allocable	82	612,485	598,608	435,391	11,884	37,531	79	232,319	65	598,991	585,165	425,555	11,786	38,121	62	229,975

Footnotes at end of table.

Table 5.1—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES—Continued

Industry	Returns with and without net income								Returns with net income							
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year	
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Manufacturing—Continued																
Electrical machinery, equipment, and supplies	10,737	43,229,922	42,498,210	29,436,877	1,082,289	3,129,306	9,165	8,406,398	7,135	40,187,072	39,494,477	27,038,483	1,007,418	3,354,106	6,386	7,700,026
Electrical transmission and distribution equipment	624	9,096,728	8,987,602	6,179,175	216,337	864,207	586	1,588,660	460	8,998,113	8,891,172	6,096,772	212,976	882,300	424	1,560,839
Electrical industrial apparatus	773	2,287,283	2,255,934	1,410,915	57,479	230,754	707	481,270	534	2,164,588	2,134,318	1,318,938	54,539	237,148	- 513	449,219
Household appliances	562	4,536,549	4,441,971	2,969,077	96,610	357,928	497	1,082,369	347	4,346,650	4,254,377	2,821,221	91,083	372,506	301	1,036,907
Radio and TV receiving sets, except communication types	788	6,600,454	6,512,281	4,944,721	192,016	345,240	356	828,236	531	5,737,815	5,655,715	4,175,532	181,540	378,821	304	672,984
Communication equipment	681	3,047,980	2,917,977	2,070,910	87,498	219,909	556	539,321	418	2,842,465	2,715,371	1,916,385	83,180	234,152	373	478,432
Electronic components and accessories	3,759	9,752,464	9,590,191	6,844,225	268,658	488,576	3,313	2,107,701	2,548	8,528,636	8,388,591	5,929,444	227,765	601,907	2,380	1,808,927
Electric lighting and wiring equipment, except insulated wire	1,434	1,550,155	1,526,690	1,024,089	30,985	109,185	1,345	283,490	880	1,378,589	1,356,005	910,549	26,319	115,319	834	248,555
Electrical machinery, equipment, and supplies, not elsewhere classified	2,061	3,416,870	3,367,579	2,210,213	74,767	287,239	1,750	712,429	1,379	3,251,712	3,203,878	2,088,664	72,093	305,669	1,219	662,600
Electrical machinery, equipment, and supplies not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation equipment	5,390	79,724,357	78,386,153	59,251,615	2,060,329	5,384,050	4,688	14,693,815	3,594	76,880,594	75,588,472	56,863,640	2,000,857	5,643,482	3,316	14,181,026
Motor vehicles and equipment	2,523	49,386,671	48,433,246	35,950,824	1,358,648	4,187,530	2,143	6,537,880	1,795	48,153,181	47,218,284	34,975,173	1,337,813	4,278,148	1,623	6,327,976
Motor vehicles	986	41,601,647	40,787,326	30,338,235	1,112,507	3,591,258	771	5,116,288	650	40,603,927	39,803,647	29,543,432	1,097,038	3,667,909	522	4,950,194
Motor vehicle parts and accessories	1,537	7,785,024	7,645,920	5,612,589	246,141	596,272	1,372	1,421,592	1,145	7,549,254	7,414,637	5,431,741	240,775	610,239	1,101	1,377,782
Transportation equipment, except motor vehicles and equipment	2,867	30,337,686	29,952,907	23,300,791	701,681	1,196,520	2,545	8,155,935	1,799	28,727,413	28,370,188	21,888,467	663,044	1,365,334	1,693	7,853,050
Aircraft, guided missiles, and parts	942	24,354,646	24,086,437	18,700,760	540,325	897,805	848	7,299,546	638	23,304,503	23,055,672	17,767,636	513,951	1,025,823	616	7,089,502
Aircraft, and complete guided missiles and space vehicles	149	16,212,610	16,032,848	12,488,631	365,144	478,988	95	5,204,836	45	15,710,989	15,546,581	12,059,153	356,288	570,196	42	5,159,620
Aircraft parts, and guided missiles and space vehicle subassemblies	793	8,142,036	8,053,589	6,212,129	175,181	418,817	753	2,094,710	593	7,593,514	7,509,091	5,708,483	157,663	455,627	574	1,929,882
Ship and boat building and repair	1,111	1,778,441	1,749,870	1,418,691	31,120	78,997	900	263,215	624	1,503,187	1,476,635	1,173,964	23,714	103,333	541	205,823
Railroad equipment, including street cars	98	2,528,419	2,467,520	1,860,425	113,077	136,992	98	406,525	81	2,477,076	2,417,169	1,822,460	111,046	141,213	81	399,523
Transportation equipment not allocable	716	1,676,180	1,649,080	1,320,915	17,159	82,726	698	186,649	456	1,442,647	1,420,712	1,124,407	14,333	94,965	455	158,202
Scientific instruments; photographic equipment; watches and clocks	3,772	10,674,339	10,439,141	5,847,927	415,620	1,482,523	3,179	2,100,752	2,814	10,113,472	9,887,213	5,429,438	397,310	1,545,960	2,406	1,933,266
Scientific and mechanical measuring instruments	1,323	4,102,103	4,018,777	2,601,363	124,659	272,702	1,066	968,960	959	3,767,133	3,690,609	2,346,916	112,562	309,340	800	864,241
Optical, medical, and ophthalmic goods	2,040	2,072,180	2,023,730	1,118,291	48,632	239,355	1,804	385,201	1,587	2,023,944	1,976,107	1,086,559	47,185	244,755	1,398	372,171
Photographic equipment and supplies	329	3,738,191	3,644,300	1,594,822	232,716	909,149	229	557,290	209	3,612,684	3,520,050	1,499,178	228,361	929,072	149	522,465
Watches and clocks	80	761,865	752,334	533,451	9,613	61,317	80	189,301	59	709,711	700,447	496,785	9,202	62,793	59	174,389
Jewelry and silverware	1,127	1,152,731	1,143,078	793,484	11,000	79,686	1,092	276,055	828	1,109,430	1,100,323	758,293	10,390	82,868	792	259,860
Toys and sporting goods	1,508	2,205,249	2,118,147	1,462,269	40,144	97,996	1,372	425,642	868	1,908,979	1,826,910	1,241,020	32,965	123,819	860	352,451
Ordnance, except guided missiles	124	711,939	703,776	533,078	11,531	65,573	76	134,831	116	663,908	656,096	493,298	10,164	69,860	68	119,421
Costume jewelry	690	270,031	267,069	190,118	1,713	6,960	603	35,338	607	262,637	259,829	185,405	1,655	7,076	563	34,432
Manufacturing, not elsewhere classified	6,316	4,729,555	4,651,531	3,124,164	101,045	291,564	5,584	837,861	4,020	4,214,296	4,145,700	2,749,780	89,822	323,935	3,817	710,877
Manufacturing not allocable	447	173,163	169,526	103,582	4,344	11,111	181	30,112	151	147,889	144,533	89,829	3,321	12,472	94	26,947
Transportation, communication, electric, gas, and sanitary services	66,045	102,398,443	99,190,985	58,303,545	10,400,692	10,602,908	14,914	4,946,579	42,315	87,786,594	85,161,445	48,018,244	9,102,853	11,225,336	10,518	4,251,269
Transportation	50,972	47,033,243	44,844,089	30,638,930	4,050,551	1,652,819	9,443	1,372,511	33,015	34,736,410	33,060,598	21,865,143	3,009,852	2,149,272	6,226	901,650
Railroad transportation	514	12,882,024	11,883,291	8,327,751	1,394,865	134,333	287	647,751	368	7,780,034	7,164,197	4,806,657	923,204	331,547	194	310,525
Local transportation	9,030	2,661,340	2,519,120	1,610,030	229,777	144,562	1,321	44,474	5,928	2,327,184	2,190,743	1,389,602	207,654	155,306	867	41,987
Trucking and warehousing	25,673	14,073,715	13,824,016	9,383,677	791,382	409,626	4,241	232,185	17,342	10,928,971	10,730,801	7,102,018	615,885	523,511	2,961	203,742
Water transportation	5,056	4,343,171	4,111,638	3,001,019	292,223	230,313	1,205	61,398	3,251	3,285,451	3,078,569	2,152,339	220,552	295,084	836	44,084
Air transportation	3,171	8,475,681	8,023,314	5,372,621	960,133	444,080	1,492	299,984	1,613	6,860,234	6,437,237	4,184,157	769,243	511,841	812	226,920
Pipe line transportation	343	1,345,100	1,325,666	765,863	174,687	151,527	146	25,728	222	1,201,075	1,185,567	716,742	142,901	165,176	118	21,418
Other transportation	7,185	3,252,212	3,157,044	2,177,969	207,484	138,378	751	60,991	4,291	2,353,461	2,273,484	1,513,628	130,413	166,807	438	52,974
Communication	7,375	25,068,363	24,529,756	12,337,414	2,630,470	4,533,801	2,581	1,529,919	4,582	24,373,317	23,862,024	11,968,082	2,513,848	4,618,118	1,853	1,468,678
Telephone communication	1,866	21,152,606	20,772,263	10,334,215	2,352,469	4,259,330	1,475	1,376,387	1,446	21,125,197	20,745,298	10,322,670	2,346,863	4,262,946	1,206	1,374,406
Radio and TV broadcasting	3,996	3,278,250	3,154,894	1,700,468	176,707	268,644	624	89,840	2,300	3,021,674	2,904,402	1,557,586	141,218	329,868	393	84,947
Other communication	1,513	637,507	602,599	302,731	101,294	5,827	482	63,692	836	226,446	212,324	87,826	25,767	25,304	254	9,325

Footnotes at end of table.

Table 5.1—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES—Continued

Industry	Returns with and without net income								Returns with net income							
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year	
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation, communication, electric, gas, and sanitary services—Continued																
Electric, gas, and sanitary services	7,698	30,296,837	29,817,140	15,327,201	3,719,671	4,416,288	2,890	2,044,149	4,718	28,676,867	28,238,823	14,185,019	3,579,153	4,457,946	2,439	1,880,941
Electric and gas companies and systems	2,071	29,491,412	29,065,125	14,961,988	3,624,030	4,343,107	1,630	2,019,895	1,736	27,960,565	27,572,348	13,886,504	3,496,218	4,350,920	1,502	1,859,343
Electric companies and systems	217	9,196,376	9,102,664	3,696,180	1,359,014	1,971,693	97	709,172	164	9,146,094	9,052,467	3,654,717	1,352,568	1,975,714	88	697,508
Gas companies and systems	1,699	10,944,933	10,674,459	7,077,676	954,459	880,726	1,419	692,240	1,451	9,464,742	9,232,201	6,043,836	833,180	884,405	1,301	543,372
Combination companies and systems—gas, electric, or other services	155	9,350,103	9,288,002	4,188,132	1,310,557	1,490,688	114	618,483	121	9,349,729	9,287,680	4,187,951	1,310,470	1,490,801	113	618,463
Water supply and other sanitary services	5,627	805,425	752,015	365,213	95,641	73,181	1,260	24,254	2,982	716,302	666,475	298,515	82,935	107,026	937	21,598
Wholesale and retail trade	465,841	410,369,867	403,232,835	314,809,742	3,567,313	8,931,782	393,732	45,794,062	318,746	355,876,403	349,640,978	271,828,207	2,964,228	10,498,513	281,966	39,139,291
Wholesale trade	142,531	185,573,100	182,687,302	153,829,515	1,143,934	3,704,518	107,982	18,551,437	103,192	163,159,756	160,618,071	134,608,771	965,029	4,312,772	83,094	16,113,638
Motor vehicles and automotive equipment	11,336	8,724,741	8,608,825	6,770,512	50,726	245,188	9,670	1,395,483	8,507	7,954,377	7,850,499	6,182,431	44,363	287,597	7,687	1,228,232
Drugs, chemicals, and allied products	5,847	9,203,421	9,004,165	7,389,456	47,776	278,954	4,443	860,202	4,194	8,723,671	8,531,555	7,018,848	44,718	296,426	3,286	792,739
Piece goods, notions, and apparel	6,111	6,937,049	6,854,714	5,524,444	26,681	156,129	4,319	961,102	4,235	6,167,769	6,093,299	4,883,694	24,115	190,833	3,196	801,242
Groceries and related products	16,052	38,718,139	38,312,007	34,265,432	172,452	369,309	11,686	1,865,556	10,888	32,785,592	32,442,155	28,917,733	141,310	436,779	8,550	1,615,319
Meat and meat products	3,320	8,392,390	8,377,186	7,557,035	28,894	62,580	2,965	193,476	2,391	7,273,966	7,260,251	6,533,004	23,344	78,673	2,304	169,352
Other groceries and related products	12,732	30,325,749	29,934,821	26,708,397	143,558	306,729	8,721	1,672,080	8,497	25,511,626	25,181,904	22,384,729	117,966	358,106	6,246	1,445,967
Farm products—raw materials	5,628	14,372,808	14,148,473	13,193,913	97,940	90,884	4,362	1,321,289	3,798	10,150,706	9,978,686	9,220,719	69,174	135,160	2,933	1,007,208
Electrical goods	7,883	9,783,780	9,646,309	7,740,772	42,502	274,268	6,116	1,308,805	5,516	8,899,578	8,781,985	7,064,281	32,109	320,048	4,655	1,120,472
Hardware, and plumbing and heating equipment	7,869	8,626,646	8,496,790	6,697,715	60,535	248,666	6,695	1,347,318	6,199	7,955,681	7,837,714	6,177,848	55,078	280,134	5,438	1,183,178
Machinery, equipment, and supplies	20,888	16,288,574	15,831,126	12,264,967	159,107	524,050	16,701	2,451,339	15,451	14,424,392	14,021,037	10,825,823	137,378	609,066	12,851	2,133,191
Metals and minerals, except petroleum and scrap	2,735	6,959,842	6,879,006	5,973,086	51,027	165,203	1,879	1,031,037	2,074	6,228,142	6,153,607	5,320,636	41,028	189,325	1,531	933,271
Petroleum and petroleum products	6,105	7,650,526	7,434,724	6,332,115	105,709	202,310	5,405	363,305	5,114	7,172,345	6,982,546	5,964,327	93,346	216,580	4,670	329,217
Alcoholic beverages	3,876	11,375,932	11,286,587	9,360,833	38,755	204,317	3,488	991,963	3,155	10,582,311	10,505,670	8,723,384	34,953	239,480	2,886	934,277
Paper and its products	2,959	4,574,902	4,524,543	3,711,322	19,316	91,234	2,035	369,512	2,297	4,337,168	4,291,366	3,531,747	17,435	96,921	1,763	347,069
Lumber and construction materials	7,284	6,945,668	6,828,300	5,724,509	53,784	110,016	5,337	635,826	5,232	5,961,084	5,865,036	4,909,638	42,653	132,893	4,096	521,701
Wholesale trade, not elsewhere classified	37,254	35,242,645	34,667,937	28,773,965	216,138	738,903	25,473	3,631,523	26,008	31,678,503	31,148,866	25,774,403	186,058	875,043	19,227	3,150,712
Wholesale trade not allocable	704	168,427	163,796	106,474	1,486	5,087	373	17,177	524	138,437	134,050	93,259	1,311	6,487	325	15,810
Retail trade	315,581	220,514,318	216,340,613	157,762,025	2,384,474	5,144,086	278,964	26,679,579	209,944	189,217,298	185,587,396	134,599,797	1,968,573	6,078,834	193,793	22,579,160
Building materials, hardware, and farm equipment	30,055	13,267,832	12,996,141	9,998,104	132,389	324,127	26,990	2,675,365	21,402	11,398,715	11,163,279	8,582,805	106,804	401,678	20,003	2,238,019
Building materials dealers	16,776	8,232,085	8,074,576	6,091,901	90,689	227,674	14,503	1,259,187	11,767	7,106,279	6,968,985	5,259,947	73,539	274,534	10,591	1,053,813
Hardware stores	7,360	1,724,130	1,688,952	1,188,664	16,885	36,467	6,801	408,915	5,036	1,439,730	1,411,180	986,654	13,239	52,567	4,909	330,561
Farm equipment dealers	5,919	3,311,617	3,232,613	2,717,539	24,815	59,986	5,686	1,007,263	4,599	2,852,706	2,783,114	2,336,204	20,026	74,577	4,503	853,645
General merchandise stores	20,814	45,893,476	44,582,836	28,546,291	630,396	1,916,669	18,085	7,133,731	14,931	41,928,715	40,733,761	25,749,942	579,837	2,026,277	13,528	6,417,094
Department stores	4,224	31,979,549	31,016,553	19,798,982	409,745	1,433,799	4,001	4,987,407	3,171	29,145,574	28,269,350	17,791,058	381,759	1,491,605	3,085	4,450,648
Variety stores	3,147	6,173,958	6,062,769	3,849,291	90,261	277,065	3,052	1,168,029	2,468	6,084,357	5,973,602	3,787,689	89,133	279,671	2,378	1,143,864
Mail order houses	1,250	1,343,838	1,269,983	701,252	7,580	36,654	801	149,232	898	1,229,792	1,157,969	636,776	7,131	45,730	615	137,903
Other general merchandise stores	12,193	6,396,131	6,233,531	4,196,766	122,810	169,151	10,231	829,063	8,394	5,468,992	5,332,840	3,534,419	101,814	209,271	7,450	684,679
Food stores	22,249	49,582,850	49,196,005	38,805,831	486,111	764,261	19,145	2,989,436	13,061	43,832,880	43,486,688	34,257,966	427,345	867,980	12,013	2,680,497
Automotive dealers	50,644	53,630,939	53,007,317	44,656,209	301,736	543,615	46,058	6,082,501	34,021	43,583,972	43,102,130	36,231,972	228,960	728,299	32,516	4,792,547
Motor vehicle dealers	29,255	45,418,046	44,961,094	38,648,189	201,473	357,629	27,075	5,144,351	20,396	36,845,963	36,488,376	31,307,156	154,622	490,678	19,868	4,057,458
Gasoline service stations	9,510	3,784,043	3,726,911	2,837,299	47,949	86,012	8,285	149,896	5,968	3,155,849	3,112,873	2,382,880	37,021	101,389	5,484	119,772
Other automotive dealers	11,879	4,428,850	4,319,312	3,170,721	52,314	99,974	10,698	788,254	7,657	3,582,160	3,500,881	2,541,936	37,317	136,232	7,164	615,317
Apparel and accessory stores	32,701	12,717,594	12,338,568	7,925,844	104,728	460,685	30,134	2,297,536	25,138	11,265,641	10,918,301	6,980,512	88,578	527,067	24,031	1,957,302
Furniture, home furnishings, and equipment stores	27,687	9,873,644	9,485,062	6,302,145	83,092	210,611	24,619	1,627,578	18,539	8,028,881	7,697,192	5,055,501	62,147	299,193	17,119	1,278,135
Eating and drinking places	57,492	12,067,588	11,802,180	5,502,115	350,339	282,810	47,785	282,259	32,197	9,186,403	8,969,394	4,178,351	246,025	434,512	27,622	213,633
Drug and proprietary stores	18,783	8,404,025	8,260,919	5,774,738	79,347	242,443	17,757	1,408,730	14,160	7,457,251	7,328,968	5,116,079	67,923	274,241	13,783	1,213,308
Liquor stores	7,662	1,974,135	1,952,897	1,553,863	15,982	39,464	7,114	254,121	4,973	1,567,467	1,552,570	1,235,161	10,462	49,956	4,673	202,511
Jewelry stores	6,727	1,741,598	1,615,392	896,756	12,327	104,738	6,386	547,545	5,097	1,563,891	1,445,915	805,904	10,097	114,866	4,920	482,330
Retail trade, not elsewhere classified	40,069	11,207,479	10,959,576	7,692,436	184,862	253,553	34,465	1,354,314	26,084	9,301,054	9,092,733	6,337,066	138,144	350,937	23,345	1,086,167
Retail trade not allocable	698	153,158	143,720	107,693	3,165	1,110	426	26,463	341	102,428	96,465	68,538	2,251	3,828	240	17,617
Wholesale and retail trade not allocable	7,729	4,282,449	4,204,920	3,218,202	38,905	83,178	6,786	563,046	5,610	3,499,349	3,435,511	2,619,639	30,626	106,907	5,079	446,493

Footnotes at end of table.

Industry	Returns with and without net income								Returns with net income							
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year	
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Finance, insurance, and real estate...	399,115	131,982,953	71,797,493	35,331,676	3,286,979	13,147,224	4,754	622,370	257,651	116,296,652	62,422,389	31,145,688	2,453,840	14,877,559	2,963	419,005
Finance.....	104,362	49,936,203	8,686,283	911,745	922,230	8,728,218	673	181,518	71,513	44,946,916	7,723,408	785,914	821,918	9,347,449	498	130,043
Banking.....	14,308	25,572,311	3,126,502	3,136	581,946	2,410,037	13	1,947	13,079	23,065,250	2,849,926	3,104	542,990	2,580,005	13	1,947
Mutual savings banks.....	484	3,379,524	98,120	15	25,775	[1]3,673	(2)	(2)	381	2,082,736	57,016	15	16,755	69,200	(2)	(2)
Banks and trust companies, except mutual savings banks....	13,824	22,192,787	3,028,382	3,121	556,171	2,413,710	(2)	(2)	12,698	20,982,514	2,792,910	3,089	526,235	2,510,805	(2)	(2)
Credit agencies other than banks..	48,209	14,932,539	4,324,826	665,653	240,991	827,868	625	170,489	31,935	12,853,638	3,732,888	558,831	200,219	1,122,792	462	121,568
Savings and loan associations...	5,715	7,893,987	368,008	4,411	100,576	203,829	(2)	(2)	4,895	6,827,411	304,309	834	83,347	253,346	-	-
Personal credit agencies.....	16,470	2,868,777	1,396,579	66,982	25,395	305,607	220	15,446	12,026	2,335,159	1,099,771	30,005	18,796	400,959	174	5,776
Business credit agencies.....	2,897	2,515,509	1,705,383	468,019	67,221	229,407	42	98,974	2,236	2,430,699	1,669,028	465,960	64,467	262,934	22	98,234
Loan correspondents and brokers, and other credit agencies.....	5,356	1,326,028	799,903	116,976	39,726	63,215	86	44,442	3,634	1,019,488	617,748	54,215	30,744	107,608	77	13,258
Credit agencies and finance not allocable.....	17,771	328,238	54,953	9,265	8,073	25,810	274	11,306	9,144	240,881	42,032	7,817	2,865	97,945	189	4,300
Security and commodity brokers, dealers, exchanges, and services.	4,281	2,563,851	733,611	32,747	17,766	512,495	(2)	(2)	2,591	2,492,000	704,048	28,994	16,269	533,102	(2)	(2)
Security brokers, dealers, and flotation companies.....	3,139	2,306,526	589,022	8,027	14,003	459,862	(2)	(2)	1,873	2,257,122	573,124	7,847	13,359	476,505	(2)	(2)
Commodity brokers and dealers; security and commodity exchanges; and allied services...	1,142	257,325	144,589	24,720	3,763	52,633	-	-	718	234,878	130,924	21,147	2,910	56,597	-	-
Holding and other investment companies.....	37,564	6,867,502	501,344	210,209	81,527	4,977,818	31	8,326	23,908	6,536,028	436,546	194,985	62,440	5,111,550	21	5,856
Regulated investment companies..	492	4,169,159	-	-	132	3,891,624	-	-	458	4,151,468	-	-	98	3,892,750	-	-
Real estate investment trusts...	292	105,346	8,791	2,140	19,158	16,589	-	-	38	83,956	3,614	436	14,007	18,011	-	-
Small business investment companies.....	739	67,523	602	137	444	16,769	-	-	477	55,440	278	137	210	25,830	-	-
Other holding and investment companies.....	36,041	2,525,474	491,951	207,932	61,793	1,052,836	31	8,326	22,935	2,245,164	432,654	194,412	48,125	1,174,959	21	5,856
Insurance.....	31,045	67,107,157	55,888,537	32,454,645	363,179	3,123,653	36	103,464	22,116	60,486,872	49,838,384	29,127,954	329,990	3,445,266	30	103,104
Insurance carriers.....	6,851	64,485,289	53,406,096	31,832,430	322,796	2,904,161	8	102,879	4,094	58,279,236	47,748,029	28,631,668	295,214	3,194,663	8	102,879
Life insurance.....	1,781	39,602,833	30,463,136	18,214,480	214,197	2,092,239	-	-	861	37,610,421	28,749,966	17,516,055	203,571	2,255,992	-	-
Mutual insurance, except life and marine, and certain fire or flood insurance companies...	876	7,312,894	6,866,814	4,226,359	32,865	108,824	-	-	672	5,355,172	5,047,126	3,028,820	26,015	182,296	-	-
Other insurance companies.....	4,194	17,569,562	16,076,146	9,391,591	75,734	703,098	8	102,879	2,561	15,313,643	13,930,937	8,086,793	65,628	756,375	8	102,879
Insurance agents, brokers, and service.....	24,197	2,621,868	2,482,441	622,215	40,383	219,492	29	585	18,022	2,207,636	2,090,355	496,286	34,776	250,603	(2)	(2)
Real estate.....	263,705	14,939,593	7,222,673	1,965,286	2,001,570	1,295,353	4,044	337,388	164,022	10,862,864	4,860,597	1,231,820	1,301,932	2,084,844	2,435	185,858
Operators, except developers, and lessors of buildings.....	188,026	9,720,404	4,845,398	1,311,613	1,772,458	853,840	2,533	103,978	120,688	6,784,668	2,951,380	709,873	1,154,539	1,349,879	1,338	39,436
Lessors of mining, oil, and similar property.....	[3] 1,221	491,817	127,464	33,874	9,240	77,517	(2)	(2)	601	377,431	88,915	31,989	7,883	88,060	(2)	(2)
Lessors of railroad property.....	44	30,625	2,497	-	12,449	9,043	-	-	36	25,824	2,336	-	9,207	9,228	-	-
Lessors of real property, not elsewhere classified.....	5,762	177,586	56,463	9,031	28,142	30,617	109	1,647	3,679	137,298	49,601	7,766	18,642	40,112	(2)	(2)
Subdividers, developers, and operative builders.....	40,514	2,159,919	198,131	80,234	125,558	171,950	84	116,295	21,380	1,622,628	159,561	62,903	73,161	387,300	50	54,751
Agents, brokers, and managers.....	22,653	1,760,474	1,501,375	391,328	40,855	104,720	1,192	68,913	13,884	1,389,240	1,180,387	291,777	28,330	154,256	889	45,748
Title abstract companies.....	2,012	257,123	224,978	38,372	5,464	24,212	(2)	(2)	1,379	230,224	199,249	37,569	4,541	26,886	(2)	(2)
Other real estate.....	3,473	341,645	266,367	100,834	7,404	23,454	72	6,585	2,375	295,551	229,168	89,943	5,629	29,123	66	5,480

Footnotes at end of table.

Table 5.1—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES—Continued

Industry	Returns with and without net income								Returns with net income							
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year		Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year	
		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)		Total (Thousand dollars)	Business (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services	220,561	47,441,330	45,210,688	26,351,943	3,114,926	1,982,587	75,008	1,883,318	129,471	38,326,268	36,551,046	21,272,830	2,242,910	2,797,107	45,958	1,534,106
Hotels, rooming houses, camps, and other lodging places	18,067	4,947,857	4,558,824	2,232,251	395,114	182,375	5,929	82,489	9,721	3,593,381	3,290,957	1,528,278	261,412	318,438	3,330	50,608
Tourist courts and motels	8,928	1,917,339	1,781,411	792,151	186,156	102,426	2,906	23,825	5,193	1,472,389	1,360,207	588,146	131,770	159,990	1,925	19,074
Other lodging places	9,139	3,030,518	2,777,413	1,440,100	208,958	79,949	3,023	58,664	4,528	2,120,992	1,930,750	940,132	129,642	158,448	1,405	31,534
Personal services	34,749	5,565,822	5,469,814	3,136,274	242,831	220,739	16,284	191,129	22,686	4,671,144	4,595,157	2,606,904	200,094	282,293	10,970	154,809
Laundries, laundry services, cleaning and dyeing plants	16,844	3,594,417	3,549,325	2,106,287	172,494	149,268	6,676	114,312	10,678	3,025,630	2,988,677	1,748,993	144,120	184,431	4,540	90,942
Photographic studios	2,919	498,872	492,722	295,451	14,482	10,323	1,474	20,904	2,082	416,894	411,143	249,085	11,140	21,526	1,029	17,149
Other personal services	14,986	1,472,533	1,427,767	734,536	55,855	61,148	8,134	55,913	9,926	1,228,620	1,195,337	608,826	44,834	76,336	5,401	46,718
Business services	60,818	16,682,946	16,038,507	10,444,736	770,068	754,868	13,010	494,034	36,521	14,269,222	13,743,789	9,038,002	559,380	969,257	8,161	396,496
Advertising	9,704	5,756,090	5,696,246	4,277,244	64,655	198,833	2,743	54,008	6,222	5,025,275	4,974,103	3,773,378	50,077	228,061	1,861	36,667
Other business services	51,114	10,926,856	10,342,261	6,167,492	705,413	556,035	10,267	440,026	30,299	9,243,947	8,769,686	5,264,624	509,303	741,196	6,300	359,829
Automobile and other repair services	31,120	4,751,745	4,528,422	2,374,529	721,777	154,912	16,918	215,869	19,865	3,696,162	3,514,228	1,829,780	534,395	217,674	10,963	155,981
Automobile parking, repair, and other services	22,335	3,498,790	3,293,989	1,548,923	694,048	114,680	10,562	136,045	14,304	2,684,899	2,514,444	1,164,014	512,748	165,670	6,969	95,426
Repair services, except automobile	8,785	1,252,955	1,234,433	825,606	27,729	40,232	6,356	79,824	5,561	1,011,263	999,784	665,766	21,647	52,004	3,994	60,555
Amusement and recreation services	30,671	6,849,506	6,284,292	3,305,011	766,972	281,573	11,480	702,940	14,557	5,073,268	4,639,873	2,388,400	530,244	472,655	6,051	641,657
Motion pictures	7,095	3,426,988	3,142,868	1,653,741	543,111	173,461	1,944	652,860	3,741	2,762,301	2,526,385	1,311,655	402,611	221,207	1,177	611,309
Production, distribution, and related services	3,260	2,494,617	2,319,283	1,219,161	503,765	123,676	682	649,122	1,497	2,045,566	1,897,109	990,930	371,619	159,316	235	607,915
Theaters	3,835	932,371	823,585	434,580	39,346	49,785	1,262	3,738	2,244	716,735	629,276	320,725	30,992	61,891	942	3,394
Other amusement and recreation services	23,576	3,422,518	3,141,424	1,651,270	223,861	108,112	9,536	50,080	10,816	2,310,967	2,113,488	1,076,745	127,633	251,448	4,874	30,348
Medical and health services	10,647	2,608,344	2,559,465	1,454,646	94,511	130,868	3,171	19,935	7,696	2,184,909	2,143,744	1,199,046	69,472	165,836	2,218	15,964
Educational services	4,633	630,514	606,365	292,704	19,962	11,060	1,087	17,682	2,365	457,198	438,231	198,961	13,328	35,473	584	13,781
Other services	29,856	5,404,596	5,164,999	3,111,792	103,691	246,192	7,129	159,240	16,060	4,380,984	4,185,067	2,483,459	74,585	335,481	3,681	104,810
Nature of business not allocable	15,706	585,603	560,052	343,370	12,924	[1]2,234	3,986	82,945	3,389	388,226	370,219	232,434	5,918	24,460	1,416	58,252

[1]Deficit exceeds net income.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 5.2—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries			Mining					Contract construction			
		Total	Farms	Other agriculture, forestry, and fisheries	Total	Metal mining	Coal mining	Crude petroleum and natural gas	Other mining	Total	General contractors		
											Total	Building construction	Other general contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns, total	1,534,360	32,448	21,760	10,688	14,441	1,393	2,304	7,285	3,459	123,180	58,264	44,341	13,923
With gross profit	1,200,701	27,533	18,040	9,493	11,023	247	1,666	5,892	3,218	112,333	50,049	37,284	12,765
Without gross profit	333,659	4,915	3,720	1,195	3,418	1,146	638	1,393	241	10,847	8,215	7,057	1,158
	(Thousand dollars)												
Total assets	2,010,443,291	8,410,805	6,817,059	1,593,746	18,175,719	4,712,426	2,669,445	7,471,087	3,322,761	32,537,994	23,124,363	15,065,808	8,058,555
Total receipts	1,374,598,532	9,296,370	6,206,380	3,089,990	13,679,722	2,296,405	2,962,699	5,597,873	2,822,745	68,021,913	43,941,700	27,295,481	16,646,219
Business receipts	1,284,999,547	8,855,311	5,844,203	3,011,108	12,754,444	2,034,297	2,872,587	5,160,752	2,686,808	66,828,236	42,981,391	26,728,076	16,253,315
Interest on Government obligations:													
United States	4,265,940	1,775	1,660	115	15,360	5,743	1,983	4,921	2,713	9,089	7,811	4,167	3,644
State and local	2,195,302	1,463	1,403	60	4,741	983	831	2,600	327	13,974	9,367	6,394	2,973
Other interest	38,897,946	39,229	31,877	7,352	83,798	23,942	6,372	41,081	12,403	107,428	89,333	56,502	32,831
Rents	10,054,132	55,911	47,753	8,158	66,769	2,968	25,633	27,128	11,040	323,063	277,738	178,634	99,104
Royalties	2,071,096	10,569	8,329	2,240	154,459	8,668	3,665	135,491	6,635	11,488	9,483	4,320	5,163
Net short-term capital gain reduced by net long-term capital loss	248,168	6,368	5,715	653	5,990	957	32	4,919	82	7,024	5,678	4,760	918
Net long-term capital gain reduced by net short-term capital loss	7,455,338	133,673	120,678	12,995	266,437	85,085	21,783	92,402	67,167	104,886	90,176	49,999	40,177
Net gain, noncapital assets	3,416,249	19,291	14,830	4,461	40,897	16,165	4,041	12,719	7,972	66,075	56,111	31,288	24,823
Dividends, domestic corporations	4,419,734	17,607	16,187	1,420	67,255	33,605	8,779	21,230	3,641	28,184	22,468	11,874	10,594
Dividends, foreign corporations	2,180,687	1,680	1,658	22	73,874	62,849	491	8,495	2,039	16,323	14,627	3,071	11,556
Other receipts	14,394,393	153,493	112,087	41,406	145,698	21,143	16,502	86,135	21,918	506,143	377,517	216,396	161,121
Total deductions	1,295,348,229	9,112,094	6,057,653	3,054,441	12,218,899	2,095,411	2,896,675	4,626,577	2,600,236	66,473,310	43,034,057	26,878,730	16,155,327
Cost of goods sold	908,598,347	6,524,095	4,149,818	2,374,277	7,409,515	1,264,043	2,167,123	2,392,465	1,585,884	55,629,499	37,134,287	23,749,706	13,384,581
Compensation of officers	24,508,215	257,848	158,854	98,994	196,515	12,147	25,537	89,774	69,057	2,281,542	1,039,159	666,011	373,148
Repairs	11,056,850	159,481	121,850	37,631	221,521	33,000	61,396	38,045	89,080	342,710	239,922	58,398	181,524
Bad debts	4,421,796	15,469	9,733	5,736	19,727	984	3,811	7,780	7,152	138,878	77,013	43,393	33,620
Rent	16,808,835	190,985	157,786	33,199	109,243	5,527	33,228	37,036	33,452	362,039	189,831	105,749	84,082
Taxes	37,066,090	200,930	149,220	51,710	347,512	80,049	74,907	104,513	88,043	1,206,928	633,418	324,606	308,812
Interest	35,370,294	186,887	153,446	33,441	210,491	36,043	37,775	98,104	38,569	450,357	341,275	225,172	116,103
Contributions	829,757	2,524	1,878	646	8,080	3,206	1,110	1,449	2,315	23,784	15,879	8,935	6,944
Amortization	230,429	2,380	2,231	149	11,504	7,703	962	2,431	408	3,776	2,428	1,626	802
Depreciation	40,819,886	374,213	286,093	88,120	873,607	165,307	169,495	316,513	222,292	1,204,572	844,678	260,409	584,269
Depletion	5,516,830	4,897	4,124	773	1,117,639	142,541	79,923	768,575	126,600	15,544	15,081	5,761	9,320
Advertising	15,018,080	42,415	22,488	19,927	17,955	1,624	2,185	7,837	6,309	127,456	66,191	49,387	16,804
Pension, profit sharing, stock bonus, and annuity plans	8,908,580	13,979	9,517	4,462	70,852	15,817	13,104	23,726	18,205	218,954	110,826	54,639	56,187
Other employee benefit plans	4,793,360	11,926	9,541	2,385	79,068	6,021	57,282	6,526	9,239	188,486	63,048	34,196	28,852
Net loss, noncapital assets	676,830	5,874	3,249	2,625	23,805	9,449	1,213	10,292	2,851	18,600	14,287	6,250	8,037
Other deductions	180,724,050	1,118,191	817,825	300,366	1,501,865	311,950	167,624	721,511	300,780	4,260,185	2,246,734	1,284,492	962,242
Total receipts less total deductions	79,250,303	184,276	148,727	35,549	1,460,823	200,994	66,024	971,296	222,509	1,548,603	907,643	416,751	490,892
Constructive taxable income from related foreign corporations	1,126,728	159	154	(1)	8,174	6,299	494	1,139	242	8,529	8,316	1,790	6,526
Gross profit (less loss)	376,401,200	2,331,216	1,694,385	636,831	5,344,929	770,254	705,464	2,768,287	1,100,924	11,198,737	5,847,104	2,978,370	2,868,734
Gross profit	377,003,640	2,372,896	1,729,085	643,811	5,398,814	770,544	713,109	2,812,321	1,102,840	11,255,055	5,891,881	3,006,161	2,885,720
Gross loss	602,440	41,680	34,700	6,980	53,885	290	7,645	44,034	1,916	56,318	44,777	27,791	16,986
Net income (less deficit)	78,181,729	182,972	147,478	35,494	1,464,256	206,310	65,687	969,835	222,424	1,543,158	906,592	412,147	494,445
Net income	86,653,746	427,623	336,899	90,724	1,966,189	390,796	109,939	1,195,905	269,549	2,214,084	1,355,978	694,569	661,409
Deficit	8,472,017	244,651	189,421	55,230	501,933	184,486	44,252	226,070	47,125	670,926	449,386	282,422	166,964

Footnotes at end of table.

Table 5.2—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Contract construction—Continued		Manufacturing										
	Special trade contractors	Contractors not allocable	Total	Food and kindred products					Tobacco manufactures	Textile mill products	Apparel and other textile products	Lumber and wood products, except furniture	Furniture and fixtures
				Total	Meat products	Dairy products	Beverages	Other food products					
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Number of returns, total	64,647	269	197,023	17,592	2,319	3,356	3,105	8,812	107	6,571	17,682	9,672	6,636
With gross profit	62,031	253	184,966	16,268	2,098	3,094	2,877	8,199	103	6,305	17,053	8,709	6,305
Without gross profit	2,616	(1)	12,057	1,324	(1)	262	228	613	(1)	266	629	963	331
	(Thousand dollars)												
Total assets	9,373,335	40,296	448,026,007	36,158,140	4,439,786	4,626,932	8,613,958	18,477,464	4,536,431	12,774,338	9,404,299	8,053,002	3,586,587
Total receipts	24,024,280	55,933	590,822,331	81,642,382	21,942,870	12,007,827	12,840,945	34,850,740	6,061,871	19,646,656	21,055,636	10,637,619	6,775,920
Business receipts	23,792,176	54,669	576,569,503	80,632,868	21,858,401	11,868,121	12,607,283	34,299,063	6,009,946	19,378,504	20,822,400	10,183,872	6,696,398
Interest on Government obligations:													
United States	1,278	-	278,835	17,007	1,839	2,075	4,802	8,291	132	5,283	1,764	2,629	2,405
State and local	4,607	-	78,450	7,378	485	739	3,403	2,751	(1)	861	743	1,323	782
Other interest	18,025	70	1,686,969	138,236	12,128	13,843	32,616	79,649	9,561	63,536	22,482	28,626	6,923
Rents	44,950	375	1,416,441	91,037	6,707	17,197	27,182	39,951	591	24,830	21,349	21,860	7,712
Royalties	2,005	-	1,106,332	43,078	2,428	4,880	11,449	24,321	6,941	24,765	26,802	5,678	1,424
Net short-term capital gain reduced by net long-term capital loss	1,346	-	42,105	2,564	57	678	474	1,355	-	990	231	1,018	33
Net long-term capital gain reduced by net short-term capital loss	14,379	331	1,571,912	93,118	4,656	17,017	18,972	52,473	1,732	21,526	9,241	291,441	5,413
Net gain, noncapital assets	9,948	16	308,267	27,585	993	2,927	9,066	14,599	546	7,588	3,035	12,599	1,314
Dividends, domestic corporations	5,716	-	1,211,208	52,637	4,171	6,999	15,405	26,062	7,476	12,724	9,214	5,316	2,004
Dividends, foreign corporations	1,696	-	1,788,940	137,006	1,784	25,032	31,557	78,633	2,843	5,942	4,730	3,219	507
Other receipts	128,154	472	4,763,369	399,868	49,221	48,319	78,736	223,592	22,100	100,107	133,645	80,038	51,005
Total deductions	23,385,317	53,936	551,336,006	78,449,401	21,686,156	11,603,638	12,026,969	33,132,638	5,363,887	18,794,265	20,358,245	10,200,838	6,398,651
Cost of goods sold	18,452,452	42,760	403,894,962	61,415,242	19,593,158	9,455,122	7,460,852	24,906,110	3,466,183	15,354,272	16,025,443	7,799,787	4,792,455
Compensation of officers	1,241,185	1,198	6,660,222	559,804	80,214	79,060	101,923	298,607	15,356	257,820	484,360	201,883	189,061
Repairs	102,046	742	7,922,873	645,251	112,620	115,710	112,280	304,641	28,206	167,554	48,837	84,554	36,162
Bad debts	61,865	-	1,008,734	100,600	11,213	26,081	12,525	50,781	937	24,716	31,161	21,908	16,433
Rent	172,158	50	4,889,976	438,338	65,817	85,637	69,105	217,779	10,685	131,942	223,224	73,291	64,488
Taxes	572,781	729	17,616,569	2,588,328	152,641	154,958	1,543,555	737,174	1,036,512	374,700	426,320	270,237	153,561
Interest	108,540	542	5,567,510	515,540	77,114	52,952	111,850	273,624	53,934	214,273	163,898	129,160	42,384
Contributions	7,897	(1)	459,768	42,431	4,842	4,446	10,953	22,190	5,415	16,141	15,125	6,540	6,971
Amortization	1,308	40	86,389	5,785	305	833	1,726	2,921	413	592	1,597	4,284	670
Depreciation	355,240	4,654	17,984,660	1,530,051	178,208	228,330	405,244	718,269	64,666	525,135	170,203	350,261	111,284
Depletion	463	-	3,774,664	10,545	2,896	1,762	3,224	2,663	-	12,823	864	273,628	138
Advertising	61,178	87	8,285,736	2,031,247	121,105	187,307	638,194	1,084,641	363,221	112,678	170,587	42,161	71,775
Pension, profit sharing, stock bonus, and annuity plans	108,056	72	5,162,972	327,263	53,593	52,821	58,159	162,690	46,296	99,512	72,008	40,307	38,112
Other employee benefit plans	125,265	173	3,198,955	239,752	58,106	31,910	44,209	105,527	14,122	40,297	70,745	18,368	23,803
Net loss, noncapital assets	4,313	-	164,023	27,732	4,881	1,685	5,528	15,638	783	7,055	2,109	3,641	1,801
Other deductions	2,010,570	2,881	64,657,993	7,971,492	1,169,443	1,125,024	1,447,642	4,229,383	257,158	1,454,755	2,451,764	880,828	849,553
Total receipts less total deductions	638,963	1,997	39,486,325	3,192,981	256,714	404,189	813,976	1,718,102	697,984	852,391	697,391	436,781	377,269
Constructive taxable income from related foreign corporations	213	-	921,201	95,714	1,261	17,588	19,998	56,867	3,264	1,701	1,257	375	370
Gross profit (less loss)	5,339,724	11,909	172,674,541	19,217,626	2,265,243	2,412,999	5,146,431	9,392,953	2,543,763	4,024,232	4,796,957	2,384,085	1,903,943
Gross profit	5,351,265	11,909	172,849,216	19,222,978	2,265,744	2,413,961	5,146,600	9,396,673	2,547,239	4,027,954	4,811,511	2,404,713	1,907,405
Gross loss	11,541	-	174,675	5,352	(1)	962	169	3,720	(1)	3,722	14,554	20,628	3,462
Net income (less deficit)	634,569	1,997	40,329,076	3,281,317	257,490	421,038	830,571	1,772,218	701,245	853,231	697,905	435,833	376,857
Net income	855,412	2,694	42,622,875	3,490,012	301,643	452,404	866,426	1,869,539	706,057	962,394	826,349	550,156	419,203
Deficit	220,843	697	2,293,799	208,695	44,153	31,366	35,855	97,321	4,812	109,163	128,444	114,323	42,346

Footnotes at end of table.

Table 5.2—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Manufacturing—Continued												
	Paper and allied products	Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products	Machinery, except electric	Electrical machinery, equipment, and supplies	Transportation equipment	Other manufacturing
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Number of returns, total	3,934	24,402	10,597	1,378	6,290	2,747	9,060	4,691	24,353	21,200	10,737	5,390	13,984
With gross profit	3,834	23,050	9,587	1,269	5,809	2,616	8,524	4,424	23,276	20,065	9,802	5,132	12,834
Without gross profit	(1)	1,352	1,010	109	481	(1)	536	267	1,077	1,135	935	258	1,150
	(Thousand dollars)												
Total assets	16,100,431	15,147,193	41,215,292	68,865,593	9,006,130	2,952,632	13,071,360	41,565,947	20,921,592	38,036,034	31,536,089	60,756,688	14,338,229
Total receipts	17,297,893	21,965,133	46,956,942	62,488,575	12,588,422	5,257,508	13,629,903	40,406,303	33,250,608	48,289,674	43,229,922	79,724,357	19,917,007
Business receipts	16,823,256	21,292,899	45,661,146	58,559,918	12,317,624	5,181,647	13,303,918	39,701,251	32,806,038	46,821,187	42,498,210	78,386,153	19,492,268
Interest on Government obligations:													
United States	3,893	14,888	23,696	42,077	1,101	610	5,988	40,349	9,307	16,740	8,005	72,903	10,058
State and local	3,228	5,692	6,475	11,240	882	630	3,303	5,068	2,471	6,739	3,371	15,657	2,604
Other interest	40,764	62,216	146,786	265,704	25,655	7,618	35,406	149,329	54,405	179,902	111,099	284,566	54,155
Rents	19,829	60,334	46,901	493,478	14,345	3,532	24,620	73,036	39,280	288,181	43,398	112,120	30,008
Royalties	18,183	61,166	228,519	96,942	17,027	3,121	25,131	24,154	28,311	273,337	104,109	72,586	45,058
Net short-term capital gain reduced by net long-term capital loss	828	954	4,261	4,360	153	44	362	1,412	914	9,475	2,684	10,196	1,626
Net long-term capital gain reduced by net short-term capital loss	210,166	81,640	159,241	182,148	19,913	6,643	34,398	94,519	54,806	70,427	84,394	105,955	45,191
Net gain, noncapital assets	11,641	10,100	20,060	24,643	4,603	1,585	25,458	14,802	18,594	61,950	30,914	17,636	13,614
Dividends, domestic corporations	35,432	55,407	86,053	648,671	10,815	16,889	23,145	105,587	16,804	23,714	13,597	74,541	11,182
Dividends, foreign corporations	41,748	26,586	272,190	506,485	63,085	1,349	47,508	68,145	47,955	200,117	115,209	181,666	62,650
Other receipts	88,925	293,251	301,614	1,652,909	113,219	33,840	100,666	128,651	171,723	337,905	214,932	390,378	148,593
Total deductions	16,119,541	20,330,973	42,328,790	58,276,941	11,824,496	4,989,798	12,854,079	37,660,707	30,949,384	43,885,105	40,173,038	74,443,129	17,934,738
Cost of goods sold	11,503,290	13,963,220	27,532,958	38,787,014	8,299,516	3,854,552	8,847,362	27,825,299	23,197,021	30,488,234	29,436,877	59,251,615	12,054,622
Compensation of officers	177,896	635,304	399,295	114,040	184,593	97,598	240,675	279,522	861,021	830,015	447,635	286,463	397,881
Repairs	395,612	123,091	662,350	958,155	160,949	28,901	352,920	1,974,605	415,500	526,783	310,791	797,190	205,462
Bad debts	21,554	90,366	74,213	129,677	26,097	9,380	46,873	28,893	66,726	83,955	77,977	103,730	53,538
Rent	143,380	281,213	354,763	854,859	146,123	65,278	106,139	220,448	274,578	394,911	367,251	515,425	223,640
Taxes	397,936	503,174	855,455	3,256,683	408,562	115,154	391,161	1,051,307	764,815	1,182,547	986,470	2,392,053	461,594
Interest	207,934	176,510	478,684	513,211	117,198	54,529	159,484	483,753	247,710	497,915	459,045	867,310	185,038
Contributions	17,622	38,690	73,178	39,078	7,083	5,363	9,241	19,106	24,069	42,907	35,036	28,918	26,854
Amortization	2,664	3,187	5,692	9,319	854	184	1,363	7,103	5,267	8,860	15,227	6,908	6,420
Depreciation	810,531	552,862	2,011,100	2,433,075	392,997	65,715	703,674	2,063,914	804,266	1,666,911	1,082,289	2,060,329	585,397
Depletion	82,272	2,992	125,555	2,814,540	750	165	71,780	347,452	3,555	5,822	205	21,086	492
Advertising	137,317	241,468	1,929,248	321,982	212,132	74,162	97,258	139,639	279,893	417,575	582,794	603,419	457,180
Pension, profit sharing, stock bonus, and annuity plans	108,549	184,325	515,203	382,449	133,972	29,479	121,873	499,026	276,181	537,980	394,147	1,136,690	219,600
Other employee benefit plans	74,661	89,997	178,007	131,165	77,031	18,364	76,965	386,133	168,847	326,544	226,608	956,634	80,912
Net loss, noncapital assets	5,298	33,119	9,138	1,719	1,301	5,464	4,441	7,819	8,727	25,792	4,383	10,244	3,457
Other deductions	2,033,025	3,411,455	7,123,951	7,529,975	1,655,338	565,510	1,622,870	2,326,688	3,551,208	6,848,354	5,746,303	5,405,115	2,972,651
Total receipts less total deductions	1,178,352	1,634,160	4,628,152	4,211,634	763,926	267,710	775,824	2,745,596	2,301,224	4,404,569	3,056,884	5,281,228	1,982,269
Constructive taxable income from related foreign corporations	29,741	11,867	190,634	79,885	15,321	754	25,945	22,947	37,554	153,852	75,793	118,479	55,748
Gross profit (less loss)	5,319,966	7,329,679	18,128,188	19,772,904	4,018,108	1,327,095	4,456,556	11,875,952	9,609,017	16,332,953	13,061,333	19,134,538	7,437,646
Gross profit	5,321,217	7,373,719	18,142,690	19,774,917	4,020,297	1,327,918	4,463,773	11,879,165	9,617,200	16,338,526	13,081,255	19,140,185	7,446,554
Gross loss	(1)	44,040	14,502	2,013	2,189	(1)	7,217	3,213	8,183	5,573	19,922	5,647	8,908
Net income (less deficit)	1,204,865	1,640,335	4,812,311	4,280,279	778,365	267,834	798,466	2,763,475	2,336,307	4,551,682	3,129,306	5,384,050	2,035,413
Net income	1,275,887	1,804,243	4,972,996	4,300,421	823,873	285,975	945,845	2,860,271	2,499,636	4,735,979	3,354,106	5,643,482	2,165,990
Deficit	71,022	163,908	160,685	20,142	45,508	18,141	147,379	96,796	163,329	184,297	224,800	259,432	130,577

Footnotes at end of table.

Table 5.2—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Transportation, communication, electric, gas, and sanitary services									Wholesale and retail trade		
	Total	Transportation						Communication	Electric, gas, and sanitary services	Total	Wholesale trade	
		Total	Railroad	Local	Trucking and warehousing	Water, air, and pipe line	Services				Total	Groceries and related products
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns, total	66,045	50,972	514	9,030	25,673	7,185	8,570	7,375	7,698	465,841	142,531	16,052
With gross profit	60,665	47,474	446	8,727	24,440	6,401	7,460	6,632	6,558	447,395	134,720	15,565
Without gross profit	5,380	3,498	68	303	1,233	784	1,110	743	1,140	18,446	7,811	487
	(Thousand dollars)											
Total assets	221,143,901	70,594,858	36,215,284	2,547,956	7,742,535	3,294,305	20,794,778	56,319,610	94,229,433	144,128,553	61,337,777	6,755,902
Total receipts	102,398,443	47,033,243	12,882,024	2,661,340	14,073,715	3,252,212	14,163,952	25,068,363	30,296,837	410,369,867	185,573,100	38,718,139
Business receipts	99,190,985	44,844,089	11,883,291	2,519,120	13,824,016	3,157,044	13,460,618	24,529,756	29,817,140	403,232,835	182,687,302	38,312,007
Interest on Government obligations:												
United States	75,388	43,898	21,410	1,905	3,729	1,940	14,914	20,558	10,932	30,403	14,622	1,739
State and local	26,052	12,317	5,010	601	1,430	127	5,149	11,653	2,082	14,038	9,235	495
Other interest	481,850	247,973	84,711	19,257	24,335	10,263	109,407	121,652	112,225	662,801	274,932	29,445
Rents	988,768	802,650	581,302	59,004	67,322	22,506	72,516	105,107	81,011	960,386	268,458	30,123
Royalties	58,163	19,388	16,371	19	1,118	1,381	499	25,877	12,898	82,677	75,480	617
Net short-term capital gain reduced by net long-term capital loss	13,398	6,333	1,887	1,616	1,234	482	1,114	4,519	2,546	15,920	7,613	1,171
Net long-term capital gain reduced by net short-term capital loss	421,834	271,071	66,967	26,339	30,430	6,240	141,095	78,274	72,489	360,651	166,573	15,176
Net gain, noncapital assets	181,682	150,599	45,850	6,396	37,807	3,372	57,174	16,305	14,778	83,177	31,797	3,739
Dividends, domestic corporations	201,886	93,261	58,418	3,689	6,444	3,192	21,518	65,017	43,608	185,035	79,115	12,736
Dividends, foreign corporations	25,538	8,373	1,082	1,317	16	1,083	4,875	15,367	1,798	98,049	47,819	1,707
Other receipts	732,899	533,291	115,725	22,077	75,834	44,582	275,073	74,278	125,330	4,643,895	1,910,154	309,184
Total deductions	91,781,668	45,372,993	12,744,974	2,517,303	13,662,663	3,115,061	13,332,992	20,528,641	25,880,034	401,535,412	181,927,216	38,348,695
Cost of goods sold	58,303,545	30,638,930	8,327,751	1,610,030	9,383,677	2,177,969	9,139,503	12,337,414	15,327,201	314,809,742	153,829,515	34,265,432
Compensation of officers	1,015,352	723,713	59,344	57,643	376,011	106,646	124,069	140,534	151,105	7,463,605	3,195,119	361,559
Repairs	184,098	37,852	3,195	3,735	15,993	3,538	11,391	123,005	23,241	1,132,574	359,843	70,602
Bad debts	221,487	47,898	1,054	1,943	18,308	6,231	20,362	114,312	59,277	884,353	342,252	39,991
Rent	2,258,728	1,851,492	987,069	64,373	358,340	46,234	395,476	283,094	124,142	5,709,408	1,082,804	179,716
Taxes	6,567,383	2,307,546	978,072	141,029	813,668	79,309	295,468	1,646,450	2,613,387	5,285,407	1,972,457	215,347
Interest	4,127,775	1,320,518	553,952	54,546	174,237	74,516	463,267	880,500	1,926,757	2,336,486	936,469	95,070
Contributions	64,899	14,888	5,432	1,065	4,426	592	3,373	20,474	29,537	123,556	49,569	5,655
Amortization	18,513	5,924	1,996	518	1,139	430	1,841	7,214	5,375	21,707	8,121	998
Depreciation	10,400,692	4,050,551	1,394,865	229,777	791,382	207,484	1,427,043	2,630,470	3,719,671	3,567,313	1,143,934	172,452
Depletion	138,180	33,045	23,839	(1)	557	1,888	6,755	137	104,998	42,108	36,810	204
Advertising	565,089	289,648	13,487	13,558	37,784	15,972	208,847	173,172	102,269	4,173,423	900,394	104,722
Pension, profit sharing, stock bonus, and annuity plans	1,328,765	322,288	37,281	27,261	82,145	14,741	160,860	653,295	353,182	860,191	389,026	50,295
Other employee benefit plans	574,488	224,593	46,512	17,913	84,223	19,941	56,004	240,133	109,762	402,884	148,841	30,082
Net loss, noncapital assets	17,312	11,602	1,555	741	4,409	80	4,817	2,248	3,462	63,500	18,900	3,082
Other deductions	5,995,362	3,492,505	309,570	293,165	1,516,364	359,490	1,013,916	1,276,189	1,226,668	54,659,155	17,513,162	2,753,488
Total receipts less total deductions	10,616,775	1,660,250	137,050	144,037	411,052	137,151	830,960	4,539,722	4,416,803	8,834,455	3,645,884	369,444
Constructive taxable income from related foreign corporations	12,185	4,886	2,293	1,126	(1)	1,354	109	5,732	1,567	111,365	67,869	360
Gross profit (less loss)	40,887,440	14,205,159	3,555,540	909,090	4,440,339	979,075	4,321,115	12,192,342	14,489,939	88,423,093	28,857,787	4,046,575
Gross profit	40,935,749	14,232,376	3,557,508	909,271	4,443,179	988,796	4,333,622	12,196,109	14,507,264	88,487,053	28,898,206	4,051,728
Gross loss	48,309	27,217	1,968	181	2,840	9,721	12,507	3,767	17,325	63,960	40,419	5,153
Net income (less deficit)	10,602,908	1,652,819	134,333	144,562	409,626	138,378	825,920	4,533,801	4,416,288	8,931,782	3,704,518	369,309
Net income	11,225,336	2,149,272	331,547	155,306	523,511	166,807	972,101	4,618,118	4,457,946	10,498,513	4,312,772	436,779
Deficit	622,428	496,453	197,214	10,744	113,885	28,429	146,181	84,317	41,658	1,566,731	608,254	67,470

Footnotes at end of table.

Table 5.2—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued										
	Wholesale trade—Continued				Retail trade						
	Farm products—raw materials	Electrical goods	Machinery, equipment, and supplies	Other wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers	Apparel and accessory stores	Furniture, home furnishings, and equipment stores
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
Number of returns, total	5,628	7,883	20,888	92,080	315,581	30,055	20,814	22,249	50,644	32,701	27,687
With gross profit	5,481	7,352	19,646	86,676	305,050	28,735	20,032	21,304	48,752	31,895	26,877
Without gross profit	147	531	1,242	5,404	10,531	1,320	782	945	1,892	806	810
	(Thousand dollars)										
Total assets	4,197,086	3,568,210	7,365,965	39,450,614	81,109,171	6,579,234	26,395,981	9,179,843	13,228,396	5,738,782	4,907,524
Total receipts	14,372,808	9,783,780	16,288,574	106,409,799	220,514,318	13,267,832	45,893,476	49,582,850	53,630,939	12,717,594	9,873,644
Business receipts	14,148,473	9,646,309	15,831,126	104,749,387	216,340,613	12,996,141	44,582,836	49,196,005	53,007,317	12,338,568	9,485,062
Interest on Government obligations:											
United States	870	1,252	1,411	9,350	15,542	860	7,328	1,620	1,461	1,405	866
State and local	277	90	2,383	5,990	4,735	69	2,412	519	143	185	200
Other interest	24,718	7,490	54,791	158,488	381,908	30,877	161,345	28,834	57,108	21,728	29,430
Rents	18,267	4,009	83,859	132,200	680,660	32,818	238,488	69,626	129,264	56,926	22,929
Royalties	65	2,208	2,774	69,816	7,181	191	149	731	121	76	376
Net short-term capital gain reduced by net long-term capital loss	135	20	1,226	5,061	8,289	684	1,187	183	1,720	838	1,562
Net long-term capital gain reduced by net short-term capital loss	8,846	3,531	24,889	114,131	191,429	15,592	29,900	45,397	20,515	15,065	11,758
Net gain, noncapital assets	2,082	473	10,693	14,810	49,194	4,875	3,969	9,009	13,342	930	1,427
Dividends, domestic corporations	5,537	2,212	3,401	55,229	103,571	2,968	60,952	4,642	5,277	13,141	3,191
Dividends, foreign corporations	7,252	39	416	38,405	50,191	-	40,149	9,346	(1)	(1)	(1)
Other receipts	156,286	116,147	271,605	1,056,932	2,681,005	182,757	764,761	216,938	394,666	268,731	316,838
Total deductions	14,283,075	9,509,726	15,762,172	104,023,548	215,408,970	12,943,636	44,008,236	48,827,612	53,087,181	12,256,724	9,662,833
Cost of goods sold	13,193,913	7,740,772	12,264,967	86,364,431	157,762,025	9,998,104	28,546,291	38,805,831	44,656,209	7,925,844	6,302,145
Compensation of officers	82,306	207,745	489,003	2,054,506	4,138,964	439,491	324,549	309,080	865,816	371,539	410,401
Repairs	36,474	16,000	33,707	203,060	758,144	41,879	169,999	160,154	100,625	35,880	30,074
Bad debts	8,635	28,163	49,654	215,809	532,406	55,312	193,796	19,272	94,596	28,873	56,229
Rent	33,404	60,027	113,718	695,939	4,568,935	125,843	1,138,717	773,183	487,730	623,179	259,416
Taxes	56,060	84,127	166,668	1,450,255	3,240,347	194,242	881,868	512,046	516,327	203,616	158,128
Interest	105,630	45,799	128,629	561,341	1,376,617	83,342	537,469	91,719	327,589	53,705	69,233
Contributions	1,500	3,429	5,344	33,641	72,902	3,486	26,886	11,539	8,110	6,417	4,829
Amortization	94	166	682	6,181	13,460	445	2,808	869	1,248	1,338	283
Depreciation	97,940	42,502	159,107	671,933	2,384,474	132,389	630,396	486,111	301,736	104,728	83,092
Depletion	806	85	1,600	34,115	5,212	433	1,424	148	1,389	(1)	620
Advertising	21,675	114,982	92,049	566,966	3,240,141	96,450	1,134,737	607,113	458,078	246,423	259,823
Pension, profit sharing, stock bonus, and annuity plans	7,984	28,955	51,566	250,226	463,140	24,312	178,449	103,473	41,222	24,846	20,399
Other employee benefit plans	3,093	7,855	14,702	93,109	248,619	13,768	29,007	109,795	30,488	10,166	9,015
Net loss, noncapital assets	3,612	239	4,516	7,451	44,145	2,134	10,429	6,843	3,594	2,482	917
Other deductions	629,949	1,128,880	2,186,260	10,814,585	36,559,439	1,732,006	10,201,411	6,830,436	5,192,424	2,617,681	1,998,229
Total receipts less total deductions	89,733	274,054	526,402	2,386,251	5,105,348	324,196	1,885,240	755,238	543,758	460,870	210,811
Constructive taxable income from related foreign corporations	1,428	304	31	65,746	43,473	-	33,841	9,542	-	-	-
Gross profit (less loss)	954,560	1,905,537	3,566,159	18,384,956	58,578,588	2,998,037	16,036,545	10,390,174	8,351,108	4,412,724	3,182,917
Gross profit	956,347	1,905,850	3,570,383	18,413,898	58,599,546	2,999,958	16,036,822	10,390,460	8,356,048	4,414,225	3,190,006
Gross loss	1,787	313	4,224	28,942	20,958	1,921	277	286	4,940	1,501	7,089
Net income (less deficit)	90,884	274,268	524,050	2,446,007	5,144,086	324,127	1,916,669	764,261	543,615	460,685	210,611
Net income	135,160	320,048	609,066	2,811,719	6,078,834	401,678	2,026,277	867,980	728,299	527,067	299,193
Deficit	44,276	45,780	85,016	365,712	934,748	77,551	109,608	103,719	184,684	66,382	88,582

Footnotes at end of table.

Table 5.2—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued			Finance, insurance, and real estate								
	Retail trade—Continued		Wholesale and retail trade not allocable	Total	Finance					Insurance		
	Eating and drinking places	Other retail trade			Total	Banks and trust companies	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Total	Insurance carriers	Insurance agents, brokers, and service
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns, total	57,492	73,939	7,729	399,115	104,362	14,308	48,209	4,281	37,564	31,048	6,851	24,197
With gross profit	55,798	71,656	7,625	152,734	42,586	13,950	24,860	1,302	2,474	28,679	5,901	22,779
Without gross profit	1,694	2,283	(1)	246,381	61,776	358	23,349	2,979	35,090	2,369	950	1,418
	(Thousand dollars)											
Total assets	4,935,148	10,144,263	1,681,605	1,097,348,098	786,732,017	518,083,480	188,822,339	13,268,671	66,557,527	235,832,116	232,664,015	3,168,101
Total receipts	12,067,588	23,480,395	4,282,449	131,982,953	49,936,203	25,572,311	14,932,539	2,563,851	6,867,502	67,107,157	64,485,289	2,621,868
Business receipts	11,802,180	22,932,504	4,204,920	71,797,493	8,686,283	3,126,502	4,324,826	733,611	501,344	55,888,537	53,406,096	2,482,441
Interest on Government obligations:												
United States	662	1,340	239	3,835,587	3,405,405	2,775,932	461,590	65,267	102,616	408,284	405,582	2,702
State and local	212	995	68	2,046,810	1,512,712	1,442,011	26,195	10,096	34,410	523,853	521,176	2,677
Other interest	13,848	38,738	5,961	35,672,433	27,371,274	17,239,790	9,296,553	174,956	659,975	7,888,118	7,866,800	21,318
Rents	58,551	72,058	11,268	5,615,388	745,261	338,975	242,527	5,288	158,471	580,147	570,797	9,350
Royalties	4,427	1,110	16	579,327	228,156	4,868	1,399	231	221,658	23,476	23,202	274
Net short-term capital gain reduced by net long-term capital loss	1,389	726	18	146,421	112,264	8,936	4,159	12,709	86,460	13,071	11,948	1,123
Net long-term capital gain reduced by net short-term capital loss	25,531	27,671	2,649	4,411,171	3,613,253	254,861	72,290	37,981	3,248,121	293,580	284,981	8,599
Net gain, noncapital assets	6,278	9,364	2,186	2,606,708	1,236,297	23,764	16,729	1,161,861	33,943	8,760	6,807	1,953
Dividends, domestic corporations	1,200	12,200	2,349	2,645,257	1,738,687	108,863	51,592	15,563	1,562,669	826,164	814,378	11,786
Dividends, foreign corporations	73	612	39	145,382	133,804	5,969	23,267	1,877	102,691	9,613	7,993	1,620
Other receipts	153,237	383,077	52,736	2,480,976	1,152,807	241,840	411,412	344,411	155,144	643,554	565,529	78,025
Total deductions	11,784,656	22,838,092	4,199,226	116,837,369	39,740,998	21,723,149	14,094,389	2,047,051	1,876,409	63,462,370	61,061,175	2,401,195
Cost of goods sold	5,502,115	16,025,486	3,218,202	35,331,676	911,745	3,136	665,653	32,747	210,209	32,454,645	31,832,430	622,215
Compensation of officers	510,503	907,585	129,522	3,908,865	2,350,325	1,489,233	486,560	274,585	99,947	816,464	389,950	426,514
Repairs	132,442	87,091	14,587	562,834	169,016	111,002	43,469	5,160	9,385	17,425	12,443	4,982
Bad debts	13,203	71,125	9,695	1,979,912	1,831,730	928,280	854,004	5,326	44,120	75,709	58,517	17,192
Rent	600,434	560,433	57,669	1,592,606	677,934	413,042	169,895	65,301	29,696	390,294	317,677	72,617
Taxes	403,163	370,957	72,603	4,314,318	1,185,604	711,682	298,265	73,790	101,867	1,405,809	1,347,449	58,360
Interest	90,158	123,402	23,400	21,546,436	18,884,146	10,503,185	7,839,000	187,409	354,552	233,028	204,393	28,635
Contributions	3,334	8,301	1,085	117,242	72,040	51,441	8,828	6,145	5,626	24,848	22,076	2,772
Amortization	3,848	2,621	126	43,920	23,833	3,094	16,382	674	3,683	4,039	1,548	2,491
Depreciation	350,339	295,683	38,905	3,286,979	922,230	581,946	240,991	17,766	81,527	363,179	322,796	40,383
Depletion	598	593	86	419,533	149,109	2,840	5,402	58	140,809	18,537	18,309	228
Advertising	152,860	284,657	32,888	992,504	580,289	334,203	208,360	27,313	10,413	196,932	169,691	27,241
Pension, profit sharing, stock bonus, and annuity plans	21,444	48,995	8,025	975,905	505,741	361,635	73,675	60,946	9,485	437,323	406,160	31,163
Other employee benefit plans	18,622	27,758	5,424	205,492	114,249	81,634	22,993	6,612	3,010	75,756	63,846	11,910
Net loss, noncapital assets	9,786	7,960	455	334,316	258,510	205,042	33,565	5,437	14,466	3,892	3,378	514
Other deductions	3,971,807	4,015,445	586,554	41,224,831	11,104,497	5,941,754	3,127,347	1,277,782	757,614	26,944,490	25,890,512	1,053,978
Total receipts less total deductions	282,932	642,303	83,223	15,145,584	10,195,205	3,849,162	838,150	516,800	4,991,093	3,644,787	3,424,114	220,673
Constructive taxable income from related foreign corporations	90	-	23	48,450	45,725	2,886	15,913	5,791	21,135	2,719	1,223	1,496
Gross profit (less loss)	6,300,065	6,907,018	986,718	36,465,817	7,774,538	3,123,366	3,659,173	700,864	291,135	23,433,892	21,573,666	1,860,226
Gross profit	6,300,153	6,911,874	989,301	36,509,546	7,775,909	3,123,377	3,659,417	700,864	292,251	23,462,583	21,601,174	1,861,409
Gross loss	88	4,856	(1)	43,729	1,371	11	244	-	1,116	28,691	27,508	1,183
Net income (less deficit)	282,810	641,308	83,178	13,147,224	8,728,218	2,410,037	827,868	512,495	4,977,818	3,123,653	2,904,161	219,492
Net income	434,512	793,828	106,907	14,877,559	9,347,449	2,580,005	1,122,792	533,102	5,111,550	3,445,266	3,194,663	250,603
Deficit	151,702	152,520	23,729	1,730,335	619,231	169,968	294,924	20,607	133,732	321,613	290,502	31,111

Footnotes at end of table.

Table 5.2—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Finance, insurance, and real estate—Continued			Services							Nature of business not allocable
	Real estate										
	Total	Operators, except developers, and lessors of buildings	Other real estate	Total	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile and other repair services	Amusement and recreation services	Other services	
	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Number of returns, total	263,705	188,026	75,679	220,561	18,067	34,749	60,818	31,120	30,671	45,136	15,706
With gross profit	81,469	54,985	26,485	197,665	16,501	33,684	52,920	29,296	25,926	39,339	6,387
Without gross profit	182,236	133,041	49,194	22,896	1,566	1,065	7,898	1,824	4,745	5,797	9,319
	(Thousand dollars)										
Total assets	74,783,965	53,375,048	21,408,917	39,984,490	7,632,282	3,154,228	11,951,894	4,283,274	7,640,678	5,322,134	687,724
Total receipts	14,939,593	9,720,404	5,219,189	47,441,330	4,947,857	5,565,822	16,682,946	4,751,745	6,849,506	8,643,454	585,603
Business receipts	7,222,673	4,845,398	2,377,275	45,210,688	4,558,824	5,469,814	16,038,507	4,528,422	6,284,292	8,330,829	560,052
Interest on Government obligations:											
United States	21,898	13,846	8,052	19,495	1,843	859	8,410	681	3,811	3,891	[1]
State and local	10,245	5,926	4,319	9,694	521	233	5,143	404	881	2,512	80
Other interest	413,041	181,464	231,577	161,999	27,918	9,019	59,754	10,069	33,708	21,531	1,439
Rents	4,289,980	3,863,836	426,144	622,478	163,931	13,029	175,762	78,589	139,041	52,126	4,928
Royalties	327,695	6,959	320,736	67,739	8,369	2,645	10,354	53	33,654	12,664	342
Net short-term capital gain reduced by net long-term capital loss	21,086	15,494	5,592	10,694	3,724	407	3,663	1,119	896	885	248
Net long-term capital gain reduced by net short-term capital loss	504,338	356,236	148,102	181,101	42,940	6,526	42,710	13,203	47,468	28,254	3,673
Net gain, noncapital assets	1,361,651	66,479	1,295,172	109,671	12,558	3,353	31,941	42,207	14,098	5,514	481
Dividends, domestic corporations	80,406	63,390	17,016	62,553	7,238	4,099	32,089	2,319	9,810	6,998	749
Dividends, foreign corporations	1,965	704	1,261	30,814	2,680	536	11,473	-	14,287	1,838	87
Other receipts	684,615	300,672	383,943	954,404	117,311	55,302	263,140	74,679	267,560	176,412	13,516
Total deductions	13,634,001	8,860,644	4,773,357	45,465,714	4,766,359	5,345,128	15,929,810	4,596,429	6,574,194	8,253,794	587,757
Cost of goods sold	1,965,286	1,311,613	653,673	26,351,943	2,232,251	3,136,274	10,444,736	2,374,529	3,305,011	4,859,142	343,370
Compensation of officers	742,076	228,792	513,284	2,699,402	108,659	403,144	945,332	270,345	217,926	753,996	24,864
Repairs	376,393	323,983	52,410	527,337	135,868	73,238	101,874	70,318	91,479	54,560	3,422
Bad debts	72,473	34,718	37,755	151,326	17,465	15,996	51,008	18,007	17,318	31,532	1,910
Rent	524,378	417,230	107,148	1,683,749	289,226	218,438	350,933	222,646	304,642	297,864	12,101
Taxes	1,722,905	1,472,470	250,435	1,511,387	290,458	183,672	373,399	151,448	249,905	262,505	15,656
Interest	2,429,262	1,847,485	581,777	936,818	263,311	49,123	213,367	130,417	168,646	111,954	7,534
Contributions	20,354	14,174	6,180	29,778	3,128	3,072	11,634	2,132	6,158	3,654	126
Amortization	16,048	13,897	2,151	40,658	2,186	1,727	9,400	14,298	9,184	3,863	1,582
Depreciation	2,001,570	1,772,458	229,112	3,114,926	395,114	242,831	770,068	721,777	766,972	218,164	12,924
Depletion	251,887	3,752	248,135	4,264	1,146	402	1,515	73	470	658	[1]
Advertising	215,283	59,604	155,679	809,955	108,145	80,914	305,734	38,485	188,890	87,787	3,547
Pension, profit sharing, stock bonus, and annuity plans	32,841	9,543	23,298	276,114	8,629	22,172	132,859	10,224	26,619	75,611	848
Other employee benefit plans	15,487	7,513	7,974	126,332	14,499	14,546	47,054	8,693	10,300	31,240	5,729
Net loss, noncapital assets	71,914	49,662	22,252	47,419	10,323	2,454	14,994	8,490	8,957	2,201	1,981
Other deductions	3,175,844	1,293,750	1,882,094	7,154,306	885,951	897,125	2,155,903	554,547	1,201,717	1,459,063	152,162
Total receipts less total deductions	1,305,592	859,760	445,832	1,975,616	181,498	220,694	753,136	155,316	275,312	389,660	[2]2,154
Constructive taxable income from related foreign corporations	[1]	[1]	-	16,665	1,398	278	6,875	-	7,142	972	-
Gross profit (less loss)	5,257,387	3,533,785	1,723,602	18,858,745	2,326,573	2,333,540	5,593,771	2,153,893	2,979,281	3,471,687	216,682
Gross profit	5,271,054	3,540,497	1,730,557	18,975,871	2,332,554	2,335,776	5,642,259	2,161,338	3,020,771	3,483,173	219,440
Gross loss	13,667	6,712	6,955	117,126	5,981	2,236	48,488	7,445	41,490	11,486	2,758
Net income (less deficit)	1,295,353	853,840	441,513	1,982,587	182,375	220,739	754,868	154,912	281,573	388,120	[3]2,234
Net income	2,084,844	1,349,879	734,965	2,797,107	318,438	282,293	969,257	217,674	472,655	536,790	24,460
Deficit	789,491	496,039	293,452	814,520	136,063	61,554	214,389	62,762	191,082	148,670	26,694

[1]Estimate not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Total deductions exceed total receipts.
[3]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 5.3--TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries			Mining					Contract construction			
		Total	Farms	Other agriculture, forestry, and fisheries	Total	Metal mining	Coal mining	Crude petroleum and natural gas	Other mining	Total	General contractors		
											Total	Building construction	Other general contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns, total	988,906	17,567	11,541	6,026	7,172	229	1,092	3,745	2,106	75,846	33,239	24,666	8,573
With gross profit	824,247	16,811	10,956	5,855	6,739	150	1,011	3,490	2,088	74,589	32,192	23,857	8,335
Without gross profit	164,659	756	585	171	433	(1)	(1)	255	(1)	1,257	1,047	809	238
	(Thousand dollars)												
Total assets	1,786,905,211	5,482,271	4,438,085	1,044,186	14,277,419	3,493,739	2,199,548	5,847,874	2,736,258	24,077,691	16,457,445	10,377,018	6,080,427
Total receipts	1,221,446,354	6,373,905	4,322,715	2,051,190	11,573,270	1,928,499	2,452,551	4,826,707	2,365,513	55,757,911	35,856,004	22,111,248	13,744,756
Business receipts	1,141,379,488	6,029,093	4,039,339	1,989,754	10,795,019	1,682,413	2,380,337	4,492,529	2,239,740	54,858,306	35,146,986	21,699,464	13,447,522
Interest on Government obligations:													
United States	3,945,310	1,423	1,322	101	14,458	5,674	1,672	4,479	2,633	8,019	6,962	3,405	3,557
State and local	2,017,677	1,441	1,381	60	4,580	901	814	2,573	292	12,712	8,426	6,239	2,187
Other interest	35,003,840	29,690	24,389	5,301	59,642	20,471	5,286	22,805	11,080	80,098	64,416	46,327	18,089
Rents	8,147,066	41,115	34,698	6,417	51,157	2,216	18,578	20,486	9,877	216,076	183,956	108,562	75,394
Royalties	1,802,826	7,861	7,261	600	125,733	7,944	1,460	109,868	6,461	10,650	8,940	3,984	4,956
Net short-term capital gain reduced by net long-term capital loss	212,773	2,535	1,894	641	2,612	957	32	1,541	82	5,917	4,766	3,962	804
Net long-term capital gain reduced by net short-term capital loss	7,158,020	115,785	103,098	12,687	248,045	83,102	19,751	79,024	66,168	81,389	69,807	38,206	31,601
Net gain, noncapital assets	2,949,001	16,523	12,262	4,261	35,186	16,140	2,979	10,031	6,036	46,900	39,242	23,652	15,590
Dividends, domestic corporations	4,228,166	15,791	14,646	1,145	62,509	32,201	8,683	18,233	3,392	25,704	20,060	11,158	8,902
Dividends, foreign corporations	2,159,335	1,610	1,596	14	73,167	62,356	490	8,282	2,039	16,010	14,314	3,049	11,265
Other receipts	12,442,852	111,038	80,829	30,209	101,162	14,124	12,469	56,856	17,713	396,130	288,129	163,240	124,889
Total deductions	1,133,898,077	5,944,965	3,984,559	1,960,406	9,610,675	1,543,101	2,342,292	3,629,368	2,095,914	53,539,644	34,499,916	21,412,230	13,087,686
Cost of goods sold	798,844,616	4,174,397	2,698,534	1,475,863	5,979,223	1,017,279	1,756,373	1,931,084	1,274,487	45,206,752	30,112,881	19,133,095	10,979,786
Compensation of officers	20,644,856	190,808	112,498	78,310	141,704	8,594	18,722	60,270	54,118	1,826,487	809,301	509,410	299,891
Repairs	9,850,509	110,748	84,939	25,809	171,607	15,842	53,409	31,232	71,124	256,041	173,284	44,757	128,527
Bad debts	3,506,409	7,091	3,938	3,153	12,699	626	3,633	3,347	5,093	77,899	34,331	18,647	15,684
Rent	13,807,860	149,911	122,638	27,273	71,977	3,995	27,375	27,340	13,267	281,717	145,956	81,310	64,646
Taxes	32,814,360	141,017	101,979	39,038	277,673	63,085	58,389	83,363	72,836	945,461	483,998	245,955	238,043
Interest	29,095,961	101,037	81,299	19,738	129,170	16,840	29,146	57,956	25,228	279,484	205,884	134,111	71,773
Contributions	821,045	2,518	1,874	644	7,811	2,999	1,056	1,444	2,312	22,592	14,881	8,723	6,158
Amortization	139,289	1,713	1,631	82	3,708	1,653	588	1,303	164	2,915	1,996	1,249	747
Depreciation	35,404,616	233,124	174,822	58,302	666,215	113,442	131,265	239,409	182,099	917,494	646,496	192,508	453,988
Depletion	5,159,661	4,326	3,822	504	1,004,061	109,763	72,038	702,225	120,035	14,321	14,006	5,668	8,338
Advertising	13,522,455	35,318	18,546	16,772	14,469	753	2,051	6,633	5,032	97,888	47,766	34,860	12,906
Pension, profit sharing, stock bonus, and annuity plans	8,501,069	12,487	8,688	3,799	61,056	11,828	11,946	21,344	15,938	198,520	99,813	48,620	51,193
Other employee benefit plans	4,402,430	10,280	8,547	1,733	65,375	3,781	47,709	6,045	7,840	155,485	52,800	30,219	22,581
Net loss, noncapital assets	325,471	1,458	939	519	5,085	430	615	1,398	2,642	4,180	2,987	2,078	909
Other deductions	157,057,470	768,732	559,865	208,867	998,842	172,191	127,977	454,975	243,699	3,252,408	1,653,536	921,020	732,516
Total receipts less total deductions	87,548,277	428,940	338,156	90,784	1,962,595	385,398	110,259	1,197,339	269,599	2,218,267	1,356,088	699,018	657,070
Constructive taxable income from related foreign corporations	1,123,146	124	124	-	8,174	6,299	494	1,139	242	8,529	8,316	1,790	6,526
Gross profit (less loss)	342,534,872	1,854,696	1,340,805	513,891	4,815,796	665,134	623,964	2,561,445	965,253	9,651,554	5,034,105	2,566,369	2,467,736
Gross profit	342,682,099	1,861,808	1,345,557	516,251	4,817,167	665,134	623,964	2,562,816	965,253	9,655,590	5,038,024	2,568,068	2,469,956
Gross loss	147,227	7,112	4,752	2,360	1,371	-	-	1,371	-	4,036	3,919	1,699	2,220
Net income	86,653,746	427,623	336,899	90,724	1,966,189	390,796	109,939	1,195,905	269,549	2,214,084	1,355,978	694,569	661,409

Footnote at end of table.

Table 5.3—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Contract construction--Continued		Manufacturing										
				Food and kindred products									
	Special trade contractors	Contractors not allocable	Total	Total	Meat products	Dairy products	Beverages	Other food products	Tobacco manufactures	Textile mill products	Apparel and other textile products	Lumber and wood products, except furniture	Furniture and fixtures
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Number of returns, total	42,485	(1)	136,749	11,588	1,368	2,044	2,277	5,899	100	4,878	13,010	6,193	4,567
With gross profit	42,275	(1)	135,600	11,399	1,325	2,028	2,192	5,854	(1)	4,796	12,935	6,108	4,483
Without gross profit	(1)	-	1,149	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	85	(1)
							(Thousand dollars)						
Total assets	7,591,880	(1)	419,239,269	32,676,108	3,992,800	4,152,734	7,901,914	16,628,660	4,396,469	11,334,512	8,276,542	7,108,035	3,205,156
Total receipts	19,865,769	(1)	549,067,125	72,789,463	18,779,595	10,569,535	11,722,951	31,717,382	5,914,838	17,511,564	18,618,974	9,320,245	6,042,117
Business receipts	19,675,971	(1)	535,550,993	71,895,319	18,701,312	10,443,136	11,505,407	31,245,464	5,863,837	17,298,348	18,419,854	8,901,023	5,973,769
Interest on Government obligations:													
United States	1,057	-	271,652	14,185	1,793	1,945	4,785	5,662	132	4,868	1,676	2,595	2,352
State and local	4,286	-	76,920	7,265	485	680	3,399	2,701	(1)	733	738	1,308	782
Other interest	15,612	(1)	1,581,922	120,836	11,036	12,803	29,425	67,572	9,266	49,416	19,367	26,902	6,208
Rents	31,952	(1)	1,343,840	81,494	6,019	14,080	25,538	35,857	586	21,960	18,420	16,253	6,318
Royalties	1,710	-	1,041,544	41,007	2,404	4,880	11,437	22,286	6,941	7,939	24,305	5,395	1,404
Net short-term capital gain reduced by net long-term capital loss	1,151	-	38,879	2,286	50	566	474	1,196	-	783	182	462	(1)
Net long-term capital gain reduced by net short-term capital loss	11,434	(1)	1,529,285	89,329	4,273	16,197	17,790	51,069	1,483	18,392	8,147	284,008	4,480
Net gain, noncapital assets	7,642	(1)	280,030	25,563	788	2,626	8,681	13,468	546	5,618	2,103	8,848	1,240
Dividends, domestic corporations	5,644	-	1,183,944	50,047	3,886	6,744	14,856	24,561	7,428	11,418	7,827	5,190	1,943
Dividends, foreign corporations	1,696	-	1,774,728	136,393	1,784	25,032	31,036	78,541	2,843	5,394	4,455	3,107	507
Other receipts	107,614	(1)	4,393,388	325,739	45,765	40,846	70,123	169,005	21,773	86,695	111,900	65,154	43,109
Total deductions	19,006,284	(1)	507,285,947	69,387,823	18,478,728	10,134,039	10,873,047	29,902,009	5,212,042	16,549,697	17,793,061	8,769,156	5,622,502
Cost of goods sold	15,068,383	(1)	370,986,841	53,925,660	16,613,007	8,237,671	6,727,236	22,347,746	3,368,575	13,596,564	14,071,409	6,708,335	4,210,198
Compensation of officers	1,016,652	(1)	5,822,969	482,457	66,667	62,914	89,969	262,907	14,235	222,096	414,019	169,861	161,470
Repairs	82,018	(1)	7,425,689	597,613	106,675	105,003	100,976	284,959	28,093	151,290	43,100	72,432	33,106
Bad debts	43,568	-	833,056	79,089	7,711	20,443	10,523	40,412	753	16,299	20,751	15,753	13,659
Rent	135,712	(1)	4,436,298	384,104	57,368	76,428	55,925	194,383	8,703	113,212	181,787	64,165	53,220
Taxes	461,092	(1)	16,557,089	2,385,381	135,586	136,302	1,421,186	692,307	1,023,024	328,281	369,966	229,805	137,051
Interest	73,247	(1)	4,901,719	435,500	64,680	46,979	94,215	229,626	50,918	171,413	136,387	104,821	31,538
Contributions	7,703	(1)	458,217	42,343	4,824	4,403	10,947	22,169	5,415	16,119	15,118	5,523	6,968
Amortization	919	(1)	62,199	4,075	279	732	1,027	2,037	413	305	1,482	3,802	145
Depreciation	266,674	(1)	16,818,034	1,394,350	157,173	200,955	374,431	661,791	61,180	472,652	148,898	292,832	100,133
Depletion	315	-	3,699,460	10,049	2,739	1,762	3,194	2,354	-	137	861	255,693	135
Advertising	50,079	(1)	7,847,539	1,924,296	115,927	179,334	593,561	1,035,474	355,706	104,422	147,213	39,752	64,688
Pension, profit sharing, stock bonus, and annuity plans	98,656	(1)	4,971,616	307,706	50,479	47,902	54,120	155,205	45,004	94,651	68,016	39,143	36,775
Other employee benefit plans	102,652	(1)	2,994,021	223,227	55,276	28,019	41,041	98,891	14,070	33,673	62,335	16,434	20,977
Net loss, noncapital assets	1,193	-	61,332	10,859	2,014	1,016	4,872	2,957	85	3,731	785	1,858	209
Other deductions	1,597,421	(1)	59,409,868	7,181,114	1,038,323	984,176	1,289,824	3,868,791	235,868	1,224,852	2,110,934	748,947	752,230
Total receipts less total deductions	859,485	(1)	41,781,178	3,401,640	300,867	435,496	849,904	1,815,373	702,796	961,867	825,913	551,089	419,615
Constructive taxable income from related foreign corporations	213	-	918,617	95,637	1,261	17,588	19,921	56,867	3,264	1,260	1,174	375	370
Gross profit (less loss)	4,607,588	(1)	164,564,152	17,969,659	2,088,305	2,205,465	4,778,171	8,897,718	2,495,262	3,701,784	4,348,445	2,192,688	1,763,571
Gross profit	4,607,705	(1)	164,588,003	17,970,085	2,088,347	2,205,776	4,778,171	8,897,791	(1)	3,702,076	4,349,138	2,196,512	1,763,603
Gross loss	(1)	-	23,851	(1)	(1)	(1)	-	(1)	(1)	(1)	(1)	3,824	(1)
Net income	855,412	(1)	42,622,875	3,490,012	301,643	452,404	866,426	1,869,539	706,057	962,394	826,349	550,156	419,203

Footnote at end of table.

Table 5.3—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Manufacturing—Continued												
	Paper and allied products	Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products	Machinery, except electric	Electrical machinery, equipment and supplies	Transportation equipment	Other manufacturing
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Number of returns, total	2,946	16,511	6,786	838	3,853	1,950	6,041	3,394	18,436	15,525	7,135	3,594	9,404
With gross profit	2,946	16,376	6,695	837	3,852	1,905	6,021	3,390	18,387	15,367	7,010	3,594	9,403
Without gross profit	-	135	(1)	(1)	(1)	(1)	(1)	(1)	(1)	158	(1)	-	(1)
	(Thousand dollars)												
Total assets	15,229,152	13,500,593	38,767,989	68,279,233	8,540,671	2,751,423	10,809,902	38,528,523	19,130,455	35,071,754	29,291,531	59,231,372	13,109,849
Total receipts	16,045,580	19,355,675	44,752,168	61,858,848	11,818,313	4,853,987	11,723,072	37,690,372	30,684,191	44,599,441	40,187,072	76,880,594	18,420,611
Business receipts	15,584,078	18,791,975	43,490,816	57,946,278	11,557,638	4,781,862	11,445,051	37,014,047	30,286,985	43,196,560	39,494,477	75,588,472	18,020,604
Interest on Government obligations:													
United States	3,818	14,531	23,623	42,061	1,061	605	5,576	38,886	8,939	16,401	7,654	72,667	10,022
State and local	3,220	5,542	6,468	11,233	790	630	3,038	4,538	2,463	6,692	3,351	15,523	2,603
Other interest	39,437	53,263	139,620	262,994	24,419	7,517	29,323	143,287	50,176	165,085	106,311	277,128	51,367
Rents	17,292	54,173	44,418	492,490	12,850	3,336	18,996	70,248	35,349	281,116	41,185	99,870	27,486
Royalties	17,687	52,858	226,403	95,600	16,706	2,109	23,502	22,853	26,437	262,492	95,798	69,853	42,255
Net short-term capital gain reduced by net long-term capital loss	449	788	4,228	4,360	144	39	295	1,256	764	9,238	2,600	9,741	1,259
Net long-term capital gain reduced by net short-term capital loss	208,821	79,978	158,022	180,856	19,396	6,497	30,788	90,956	50,184	67,014	82,440	104,975	43,519
Net gain, noncapital assets	11,250	8,227	17,745	24,052	3,691	1,531	23,809	13,960	16,836	58,544	29,764	14,666	12,037
Dividends, domestic corporations	35,304	45,914	84,919	648,501	10,556	16,649	21,986	101,992	15,283	21,880	12,460	73,838	10,809
Dividends, foreign corporations	41,592	26,526	272,150	506,324	63,085	1,349	39,744	67,257	47,945	198,065	114,256	181,396	62,340
Other receipts	82,632	221,900	283,756	1,644,099	107,977	31,863	80,964	121,092	142,830	316,354	196,776	372,465	136,310
Total deductions	14,796,214	17,557,757	39,963,309	57,627,079	11,008,971	4,568,136	10,800,134	34,847,847	28,219,645	40,009,838	36,905,408	71,340,053	16,307,275
Cost of goods sold	10,507,704	12,050,469	25,988,895	38,310,390	7,684,249	3,533,913	7,478,077	25,832,417	21,183,584	27,687,216	27,038,483	56,863,640	10,947,063
Compensation of officers	154,197	544,740	354,270	105,379	158,797	85,711	197,554	253,133	768,299	748,827	385,954	258,689	343,281
Repairs	376,620	109,683	620,365	951,467	154,948	26,805	312,450	1,791,992	396,078	490,871	298,154	774,205	196,417
Bad debts	18,349	75,024	65,144	127,357	23,723	7,951	34,425	23,017	42,310	68,003	67,954	89,855	43,640
Rent	128,949	238,691	326,777	846,241	130,950	58,954	82,485	201,761	242,324	355,527	335,272	483,836	199,340
Taxes	368,320	449,262	813,942	3,229,643	391,468	105,673	332,399	968,902	703,270	1,100,559	922,654	2,273,615	423,874
Interest	185,942	145,621	425,968	501,662	106,081	48,348	105,429	430,163	208,156	430,224	409,859	820,109	153,580
Contributions	17,613	38,616	73,167	39,069	7,081	5,363	9,217	18,860	24,063	42,895	35,016	28,918	26,853
Amortization	2,203	2,419	4,922	9,288	427	174	804	6,834	4,240	7,251	5,963	2,923	4,529
Depreciation	764,884	491,194	1,897,335	2,410,570	368,703	60,950	585,952	1,898,595	741,503	1,574,401	1,007,418	2,000,857	545,627
Depletion	82,264	2,962	114,023	2,806,052	158	165	60,162	335,977	3,478	5,787	195	20,988	374
Advertising	131,460	225,586	1,855,778	320,042	208,432	68,980	86,870	133,181	263,691	379,144	544,246	570,011	424,041
Pension, profit sharing, stock bonus, and annuity plans	105,839	176,228	508,562	381,753	132,768	28,586	110,974	456,003	268,626	508,448	385,670	1,101,587	215,277
Other employee benefit plans	67,650	79,006	172,052	130,746	75,187	16,985	66,155	349,381	158,239	296,873	218,986	916,445	75,600
Net loss, noncapital assets	4,806	3,006	6,574	501	835	485	1,401	1,753	5,771	11,474	1,763	4,000	1,436
Other deductions	1,879,414	2,925,250	6,735,535	7,456,919	1,565,164	519,093	1,335,780	2,145,878	3,206,013	6,302,338	5,247,821	5,130,375	2,706,343
Total receipts less total deductions	1,249,366	1,797,918	4,788,859	4,231,769	809,342	285,851	922,938	2,842,525	2,464,546	4,589,603	3,281,664	5,540,541	2,113,336
Constructive taxable income from related foreign corporations	29,741	11,867	190,605	79,885	15,321	754	25,945	22,284	37,553	153,068	75,793	118,464	55,257
Gross profit (less loss)	5,076,374	6,741,506	17,501,921	19,635,888	3,873,389	1,247,949	3,966,974	11,181,630	9,103,401	15,509,344	12,455,994	18,724,832	7,073,541
Gross profit	5,076,374	6,742,152	17,509,066	19,635,888	3,873,389	1,248,589	3,967,238	11,181,798	9,103,700	15,511,170	12,460,114	18,724,832	7,073,541
Gross loss	-	646	(1)	-	-	(1)	(1)	(1)	(1)	1,826	(1)	-	-
Net income	1,275,887	1,804,243	4,972,996	4,300,421	823,873	285,975	945,845	2,860,271	2,499,636	4,735,979	3,354,106	5,643,482	2,165,990

Footnote at end of table.

Table 5.3—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Transportation, communication, electric, gas, and sanitary services									Wholesale and retail trade		
	Total	Transportation						Communication	Electric, gas, and sanitary services	Total	Wholesale trade	
		Total	Railroad	Local	Trucking and warehousing	Water, air, and pipeline	Services				Total	Groceries and related products
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns, total	42,315	33,015	368	5,928	17,342	4,291	5,086	4,582	4,718	318,746	103,192	10,888
With gross profit	41,626	32,507	340	5,912	17,181	4,153	4,923	4,539	4,580	315,854	101,563	10,689
Without gross profit	689	508	(1)	(1)	161	138	163	(1)	138	2,892	1,629	199
	(Thousand dollars)											
Total assets	193,553,654	49,071,432	21,763,398	2,356,730	6,113,654	2,197,941	16,639,709	54,573,648	89,908,574	124,211,083	53,664,529	5,842,234
Total receipts	87,786,594	34,736,410	7,780,034	2,327,184	10,928,971	2,353,461	11,346,760	24,373,317	28,676,867	355,876,403	163,159,756	32,785,592
Business receipts	85,161,445	33,060,598	7,164,197	2,190,743	10,730,801	2,273,484	10,701,373	23,862,024	28,238,823	349,640,978	160,618,071	32,442,155
Interest on Government obligations:												
United States	71,080	41,086	19,529	1,878	3,473	1,861	14,345	19,426	10,568	28,336	13,639	1,619
State and local	24,299	10,712	4,479	552	680	127	4,874	11,651	1,936	11,016	6,881	473
Other interest	409,642	193,579	52,083	18,893	21,314	7,965	93,324	112,206	103,857	598,134	247,205	27,506
Rents	715,025	539,932	352,374	58,675	50,890	19,615	58,378	103,650	71,443	786,027	232,637	27,660
Royalties	49,786	17,657	14,666	19	1,113	1,381	478	25,837	6,292	80,039	73,622	614
Net short-term capital gain reduced by net long-term capital loss	8,493	3,672	30	1,162	973	472	1,035	4,408	413	14,280	7,242	1,026
Net long-term capital gain reduced by net short-term capital loss	381,395	242,024	46,186	26,010	26,624	5,466	137,738	70,682	68,689	340,587	159,417	14,639
Net gain, noncapital assets	135,842	107,693	13,802	6,292	31,931	2,428	53,240	14,856	13,293	65,205	25,479	3,189
Dividends, domestic corporations	168,111	62,998	28,654	3,607	6,334	3,111	21,292	64,747	40,366	179,738	76,341	12,509
Dividends, foreign corporations	24,330	7,253	(1)	1,317	16	1,080	4,838	15,367	1,710	96,869	46,653	1,707
Other receipts	637,146	449,206	84,032	18,036	54,822	36,471	255,845	68,463	119,477	4,035,194	1,652,569	252,495
Total deductions	76,548,937	32,581,299	7,446,301	2,172,452	10,404,784	2,187,881	10,369,881	19,749,280	24,218,358	345,477,669	158,907,424	32,348,700
Cost of goods sold	48,018,244	21,865,143	4,806,657	1,389,602	7,102,018	1,513,628	7,053,238	11,968,082	14,185,019	271,828,207	134,608,771	28,917,733
Compensation of officers	833,648	572,587	44,126	43,661	302,471	85,961	96,368	123,978	137,083	6,310,774	2,804,340	311,418
Repairs	159,292	25,280	1,301	3,236	11,636	3,481	5,626	122,366	11,646	940,625	307,530	58,533
Bad debts	197,705	33,393	369	1,025	13,665	1,681	16,653	107,697	56,615	702,070	265,375	31,974
Rent	1,565,432	1,208,901	531,095	54,459	277,441	33,304	312,602	241,159	115,372	4,738,798	910,627	152,033
Taxes	5,815,439	1,632,924	592,936	123,818	619,322	62,266	234,582	1,617,267	2,565,248	4,508,120	1,722,252	177,096
Interest	3,558,453	882,630	315,723	51,019	128,636	37,901	349,351	842,724	1,833,099	1,884,024	771,357	77,112
Contributions	64,528	14,537	5,114	1,062	4,408	592	3,361	20,455	29,536	122,844	49,489	5,654
Amortization	13,595	3,826	1,746	467	948	329	336	4,752	5,017	15,800	6,203	823
Depreciation	9,102,853	3,009,852	923,204	207,654	615,885	130,413	1,132,696	2,513,848	3,579,153	2,964,228	965,029	141,310
Depletion	114,477	29,824	21,229	(1)	388	1,888	6,316	34	84,619	39,071	35,082	202
Advertising	493,141	227,911	7,302	12,369	31,179	11,293	165,768	165,966	99,264	3,607,003	806,766	88,678
Pension, profit sharing, stock bonus, and annuity plans	1,262,594	276,188	25,423	26,719	69,569	12,576	141,901	643,394	343,012	817,098	369,271	46,594
Other employee benefit plans	534,704	190,629	39,761	15,408	65,923	18,350	51,187	239,123	104,952	352,280	126,342	24,767
Net loss, noncapital assets	9,562	5,596	21	510	1,682	25	3,358	1,565	2,401	26,917	8,985	1,230
Other deductions	4,805,270	2,602,078	130,294	241,440	1,159,613	274,193	796,538	1,136,870	1,066,322	46,619,810	15,150,005	2,313,543
Total receipts less total deductions	11,237,657	2,155,111	333,733	154,732	524,187	165,580	976,879	4,624,037	4,458,509	10,398,734	4,252,332	436,892
Constructive taxable income from related foreign corporations	11,978	4,873	2,293	1,126	(1)	1,354	96	5,732	1,373	110,795	67,321	360
Gross profit (less loss)	37,143,201	11,195,455	2,357,540	801,141	3,628,783	759,856	3,648,135	11,893,942	14,053,804	77,812,771	26,009,300	3,524,422
Gross profit	37,156,355	11,208,070	2,357,583	801,321	3,628,963	766,906	3,653,297	11,893,945	14,054,340	77,834,120	26,029,999	3,526,243
Gross loss	13,154	12,615	(1)	(1)	180	7,050	5,162	(1)	536	21,349	20,699	1,821
Net income	11,225,336	2,149,272	331,547	155,306	523,511	166,807	972,101	4,618,118	4,457,946	10,498,513	4,312,772	436,779

Footnote at end of table.

Table 5.3—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued										
	Wholesale trade—Continued				Retail trade						
	Farm products—raw materials	Electrical goods	Machinery, equipment, and supplies	Other wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers	Apparel and accessory stores	Furniture, home furnishings, and equipment stores
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
Number of returns, total	3,798	5,516	15,451	67,539	209,944	21,402	14,931	13,061	34,021	25,138	18,539
With gross profit	3,689	5,450	15,090	66,645	208,697	21,266	14,851	12,938	33,858	24,996	18,436
Without gross profit	(1)	(1)	361	894	1,247	136	(1)	123	163	142	(1)
	(Thousand dollars)										
Total assets	2,998,549	3,097,718	6,299,967	35,426,061	69,215,079	5,481,365	24,137,413	8,108,071	10,535,102	4,989,714	4,006,716
Total receipts	10,150,706	8,899,578	14,424,392	96,899,488	189,217,298	11,398,715	41,928,715	43,832,880	43,583,972	11,265,641	8,028,881
Business receipts	9,978,686	8,781,985	14,021,037	95,394,208	185,587,396	11,163,279	40,733,761	43,486,688	43,102,130	10,918,301	7,697,192
Interest on Government obligations:											
United States	655	1,252	1,353	8,760	14,458	663	7,222	1,566	993	1,353	801
State and local	242	90	2,305	3,771	4,083	69	2,354	514	143	179	160
Other interest	18,818	6,490	47,313	147,078	345,971	27,858	149,756	27,245	47,989	19,790	26,927
Rents	11,530	3,463	72,041	117,943	545,599	26,766	204,233	60,061	86,400	50,480	19,178
Royalties	13	2,208	2,636	68,151	6,401	186	48	633	39	22	375
Net short-term capital gain reduced by net long-term capital loss	110	20	1,221	4,865	7,020	479	1,185	183	1,675	157	1,400
Net long-term capital gain reduced by net short-term capital loss	7,010	2,650	24,048	111,070	178,998	13,805	28,918	42,498	17,930	14,726	11,507
Net gain, noncapital assets	959	235	9,466	11,630	38,758	3,755	3,366	8,233	10,044	510	1,286
Dividends, domestic corporations	4,274	2,196	3,290	54,072	101,333	2,705	60,682	4,491	4,804	12,537	3,013
Dividends, foreign corporations	6,662	30	360	37,894	50,177	-	40,139	9,346	(1)	(1)	(1)
Other receipts	121,747	98,959	239,322	940,046	2,337,104	159,150	697,051	191,422	311,820	247,585	267,037
Total deductions	10,016,657	8,579,440	13,813,052	94,149,575	183,177,832	10,996,968	39,933,903	42,973,928	42,855,530	10,738,395	7,729,528
Cost of goods sold	9,220,719	7,064,281	10,825,823	78,580,215	134,599,797	8,582,805	25,749,942	34,257,966	36,231,972	6,980,512	5,055,501
Compensation of officers	60,190	177,866	432,574	1,822,292	3,397,941	368,575	286,970	247,057	714,781	327,881	334,381
Repairs	29,050	14,420	27,053	178,474	621,279	33,413	155,354	133,607	79,647	30,409	21,566
Bad debts	5,201	18,217	39,836	170,147	429,455	41,726	173,519	16,180	68,278	24,314	44,892
Rent	22,126	49,070	92,000	595,398	3,785,560	100,698	1,023,407	659,228	369,803	538,240	200,789
Taxes	40,249	73,745	140,766	1,290,396	2,734,642	159,804	821,507	441,639	409,182	174,832	128,400
Interest	80,350	35,417	103,455	475,023	1,095,911	63,085	485,217	72,859	235,382	42,489	50,140
Contributions	1,467	3,426	5,335	33,607	72,274	3,417	26,739	11,519	7,927	6,411	4,824
Amortization	49	133	469	4,729	9,552	362	2,420	511	933	960	183
Depreciation	69,174	32,109	137,378	585,058	1,968,573	106,804	579,837	427,345	228,960	88,578	62,147
Depletion	756	-	858	33,266	3,986	422	1,301	143	966	-	176
Advertising	19,459	105,779	77,316	515,534	2,773,955	78,003	1,032,996	525,512	358,997	210,349	210,085
Pension, profit sharing, stock bonus, and annuity plans	7,157	27,866	49,112	238,542	440,412	22,575	173,640	96,674	39,140	23,602	18,882
Other employee benefit plans	2,507	6,676	13,192	79,200	222,037	11,502	27,232	101,914	25,535	8,970	7,654
Net loss, noncapital assets	383	131	3,360	3,881	17,854	781	4,918	3,024	1,848	881	294
Other deductions	457,820	970,304	1,864,525	9,543,813	31,004,604	1,422,996	9,388,904	5,978,750	4,082,179	2,279,967	1,589,614
Total receipts less total deductions	134,049	320,138	611,340	2,749,913	6,039,466	401,747	1,994,812	858,952	728,442	527,246	299,353
Constructive taxable income from related foreign corporations	1,353	-	31	65,577	43,451	-	33,819	9,542	-	-	-
Gross profit (less loss)	757,967	1,717,704	3,195,214	16,813,993	50,987,599	2,580,474	14,983,819	9,228,722	6,870,158	3,937,789	2,641,691
Gross profit	758,162	1,717,736	3,196,540	16,831,318	50,988,249	2,580,882	14,983,835	9,228,722	6,870,176	3,937,789	2,641,696
Gross loss	(1)	(1)	1,326	17,325	650	408	(1)	-	18	-	(1)
Net income	135,160	320,048	609,066	2,811,719	6,078,834	401,678	2,026,277	867,980	728,299	527,067	299,193

Footnote at end of table.

Table 5.3--TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES--Continued

Item	Wholesale and retail trade--Continued			Finance, insurance, and real estate								
	Retail trade--Continued		Wholesale and retail trade not allocable	Total	Finance					Insurance		
	Eating and drinking places	Other retail trade			Total	Banks and trust companies	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Total	Insurance carriers	Insurance agents, brokers, and service
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns, total	32,197	50,655	5,610	257,651	71,513	13,079	31,935	2,591	23,908	22,116	4,094	18,022
With gross profit	31,886	50,467	5,594	106,369	34,422	12,809	19,069	875	1,669	20,908	3,566	17,342
Without gross profit	311	188	(1)	151,282	37,091	270	12,866	1,716	22,239	1,208	528	680
	(Thousand dollars)											
Total assets	3,552,079	8,404,619	1,331,475	976,390,829	707,599,792	471,418,316	162,399,930	12,949,766	60,831,780	222,487,749	219,735,570	2,752,179
Total receipts	9,186,403	19,992,091	3,499,349	116,296,652	44,946,916	23,065,250	12,853,638	2,492,000	6,536,028	60,486,872	58,279,236	2,207,636
Business receipts	8,969,394	19,516,651	3,435,511	62,422,389	7,723,408	2,849,926	3,732,888	704,048	436,546	49,838,384	47,748,029	2,090,355
Interest on Government obligations:												
United States	603	1,257	239	3,533,015	3,154,439	2,579,590	411,951	65,215	97,683	360,607	358,478	2,129
State and local	212	452	52	1,877,244	1,412,995	1,349,303	22,389	9,704	31,599	455,377	453,193	2,184
Other interest	12,091	34,315	4,958	32,108,671	24,145,170	15,380,151	8,018,250	170,828	575,941	7,659,640	7,642,095	17,545
Rents	42,176	56,305	7,791	4,499,153	643,514	318,900	186,561	4,328	133,725	549,005	540,291	8,714
Royalties	4,076	1,022	16	435,375	159,380	4,810	926	200	153,444	23,451	23,177	274
Net short-term capital gain reduced by net long-term capital loss	1,325	616	18	130,955	106,739	7,435	3,430	12,574	83,300	10,087	9,108	979
Net long-term capital gain reduced by net short-term capital loss	24,241	25,373	2,172	4,294,054	3,571,100	244,255	63,356	37,489	3,226,000	259,228	252,321	6,907
Net gain, noncapital assets	4,581	6,983	968	2,278,936	1,202,029	21,504	12,773	1,138,709	29,043	7,872	6,521	1,351
Dividends, domestic corporations	1,164	11,937	2,064	2,531,470	1,693,023	86,431	49,605	15,055	1,541,932	767,315	755,874	11,441
Dividends, foreign corporations	69	612	39	143,363	133,314	5,954	23,261	1,861	102,238	9,361	7,743	1,618
Other receipts	126,471	336,568	45,521	2,042,027	1,001,805	216,991	328,248	331,989	124,577	546,545	482,406	64,139
Total deductions	8,751,769	19,197,811	3,392,413	99,590,295	34,232,193	19,138,828	11,724,370	1,954,985	1,414,010	56,588,948	54,632,603	1,956,345
Cost of goods sold	4,178,351	13,562,748	2,619,639	31,145,688	785,914	3,104	558,831	28,994	194,985	29,127,954	28,631,668	496,286
Compensation of officers	370,237	748,059	108,493	3,374,439	2,136,241	1,389,928	409,980	259,343	76,990	670,230	311,831	358,399
Repairs	96,433	70,850	11,816	397,517	144,441	101,800	32,206	4,760	5,675	15,123	10,927	4,196
Bad debts	6,452	54,094	7,240	1,571,575	1,489,375	805,244	661,148	3,952	19,031	54,405	40,970	13,435
Rent	436,098	457,297	42,611	1,314,849	593,887	376,831	131,170	61,990	23,896	338,020	278,773	59,247
Taxes	292,090	307,188	51,226	3,419,068	1,056,625	658,644	246,443	71,292	80,246	1,234,112	1,183,850	50,262
Interest	55,485	91,254	16,756	17,634,210	16,059,033	8,956,967	6,690,831	180,820	230,415	212,999	191,351	21,648
Contributions	3,179	8,258	1,081	113,948	71,921	51,394	8,788	6,143	5,596	24,516	21,747	2,769
Amortization	2,453	1,730	45	15,078	6,646	2,573	2,159	404	1,510	2,442	720	1,722
Depreciation	246,025	228,877	30,626	2,453,840	821,918	542,990	200,219	16,269	62,440	329,990	295,214	34,776
Depletion	390	588	(1)	280,867	97,190	2,612	2,828	50	91,700	18,515	18,287	228
Advertising	111,628	246,385	26,282	817,898	500,430	293,769	172,058	25,738	8,865	169,509	147,358	22,151
Pension, profit sharing, stock bonus, and annuity plans	19,008	46,891	7,415	921,403	478,321	344,049	66,877	58,829	8,566	414,743	384,983	29,760
Other employee benefit plans	14,820	24,410	3,901	177,823	103,769	74,854	20,186	6,232	2,497	62,911	52,962	9,949
Net loss, noncapital assets	3,672	2,436	78	205,100	193,588	161,631	19,930	1,178	10,849	2,495	2,046	449
Other deductions	2,915,448	3,346,746	465,201	35,746,992	9,692,894	5,372,438	2,500,716	1,228,991	590,749	23,910,984	23,059,916	851,068
Total receipts less total deductions	434,634	794,280	106,936	16,706,357	10,714,723	3,926,422	1,129,268	537,015	5,122,018	3,897,924	3,646,633	251,291
Constructive taxable income from related foreign corporations	90	-	23	48,446	45,721	2,886	15,913	5,791	21,131	2,719	1,223	1,496
Gross profit (less loss)	4,791,043	5,953,903	815,872	31,276,701	6,937,494	2,846,822	3,174,057	675,054	241,561	20,710,430	19,116,361	1,594,069
Gross profit	4,791,076	5,954,073	815,872	31,291,909	6,938,273	2,846,833	3,174,114	675,054	242,272	20,719,892	19,125,823	1,594,069
Gross loss	33	170	-	15,208	779	11	57	-	711	9,462	9,462	-
Net income	434,512	793,828	106,907	14,877,559	9,347,449	2,580,005	1,122,792	533,102	5,111,550	3,445,266	3,194,663	250,603

Footnote at end of table.

Table 5.3—TOTAL ASSETS AND INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Finance, insurance, and real estate—Continued			Services							Nature of business not allocable
	Real estate			Total	Hotels, rooming houses, camps, and other lodging places	Personal services	Business services	Automobile and other repair services	Amusement and recreation services	Other services	
	Total	Operators, except developers, and lessors of buildings	Other real estate								
	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Number of returns, total	164,022	120,688	43,334	129,471	9,721	22,686	36,521	19,865	14,557	26,121	3,389
With gross profit	51,038	33,126	17,911	124,056	9,424	22,480	34,487	19,297	13,288	25,079	2,605
Without gross profit	112,984	87,562	25,423	5,415	297	206	2,034	568	1,269	1,042	784
	(Thousand dollars)										
Total assets	46,303,288	32,534,667	13,768,621	29,336,715	4,810,194	2,548,468	9,313,367	3,230,296	5,510,222	3,924,168	336,280
Total receipts	10,862,864	6,784,668	4,078,196	38,326,268	3,593,381	4,671,144	14,269,222	3,696,162	5,073,268	7,023,091	388,226
Business receipts	4,860,597	2,951,380	1,909,217	36,551,046	3,290,957	4,595,157	13,743,789	3,514,228	4,639,873	6,767,042	370,219
Interest on Government obligations:											
United States	17,969	10,432	7,537	17,319	1,340	799	7,862	566	3,406	3,346	(1)
State and local	8,872	5,385	3,487	9,465	355	229	5,134	403	834	2,510	-
Other interest	303,861	130,832	173,029	134,676	20,466	8,317	52,021	7,754	28,722	17,396	1,365
Rents	3,306,634	3,033,410	273,224	492,373	122,206	9,014	141,262	68,437	110,701	40,753	2,300
Royalties	252,544	5,616	246,928	51,838	8,196	2,606	5,510	(1)	24,615	10,910	-
Net short-term capital gain reduced by net long-term capital loss	14,129	9,962	4,167	8,870	3,658	407	2,896	586	529	794	232
Net long-term capital gain reduced by net short-term capital loss	463,726	328,961	134,765	164,231	38,037	6,106	39,889	11,634	41,932	26,633	3,249
Net gain, noncapital assets	1,069,035	47,172	1,021,863	90,101	10,574	2,208	28,024	32,405	12,588	4,302	278
Dividends, domestic corporations	71,132	56,455	14,677	60,161	6,151	4,079	31,712	2,293	9,475	6,451	738
Dividends, foreign corporations	688	641	47	29,258	2,517	536	11,419	-	12,948	1,838	-
Other receipts	493,677	204,422	289,255	716,930	88,924	41,686	199,704	57,855	187,645	141,116	9,837
Total deductions	8,769,154	5,429,410	3,339,744	35,536,179	3,275,986	4,388,900	13,301,524	3,478,085	4,606,921	6,484,763	363,766
Cost of goods sold	1,231,820	709,873	521,947	21,272,830	1,528,278	2,606,904	9,038,002	1,829,780	2,388,400	3,881,466	232,434
Compensation of officers	567,968	168,258	399,710	2,128,854	83,872	323,357	758,096	207,462	165,376	590,691	15,173
Repairs	237,953	202,195	35,758	387,957	97,384	59,250	74,811	54,957	59,434	42,121	1,033
Bad debts	27,795	12,040	15,755	102,850	10,851	13,453	35,837	11,386	8,289	23,034	1,464
Rent	382,942	311,517	71,425	1,243,574	212,853	162,193	270,843	173,675	196,983	227,027	5,304
Taxes	1,128,331	958,085	170,246	1,141,164	200,080	150,262	312,885	113,110	157,749	207,078	9,329
Interest	1,362,178	1,025,833	336,345	604,731	160,237	36,383	138,316	90,257	107,990	71,548	3,133
Contributions	17,511	11,608	5,903	28,462	3,120	3,065	11,019	1,541	6,136	3,581	125
Amortization	5,990	4,779	1,211	24,252	1,076	1,279	3,087	13,131	2,601	3,078	29
Depreciation	1,301,932	1,154,539	147,393	2,242,910	261,412	200,094	559,380	534,395	530,244	157,385	5,918
Depletion	165,162	3,049	162,113	3,078	1,002	362	780	17	334	583	-
Advertising	147,959	42,933	105,026	606,854	75,291	65,775	241,705	25,651	136,855	61,577	2,345
Pension, profit sharing, stock bonus, and annuity plans	28,339	7,605	20,734	255,530	7,251	21,291	127,546	9,634	22,161	67,647	765
Other employee benefit plans	11,143	4,945	6,198	106,811	11,188	12,976	41,998	7,666	8,450	24,533	5,651
Net loss, noncapital assets	9,017	6,377	2,640	11,821	405	1,510	4,957	2,745	1,147	1,057	16
Other deductions	2,143,114	805,774	1,337,340	5,374,501	621,686	730,746	1,682,262	402,678	814,772	1,122,357	81,047
Total receipts less total deductions	2,093,710	1,355,258	738,452	2,790,089	317,395	282,244	967,698	218,077	466,347	538,328	24,460
Constructive taxable income from related foreign corporations	(1)	(1)	-	16,483	1,398	278	6,693	-	7,142	972	-
Gross profit (less loss)	3,628,777	2,241,507	1,387,270	15,278,216	1,762,679	1,988,253	4,705,787	1,684,448	2,251,473	2,885,576	137,785
Gross profit	3,633,744	2,243,000	1,390,744	15,339,362	1,764,125	1,988,806	4,740,783	1,688,765	2,270,016	2,886,867	137,785
Gross loss	4,967	1,493	3,474	61,146	1,446	553	34,996	4,317	18,543	1,291	-
Net income	2,084,844	1,349,879	734,965	2,797,107	318,438	282,293	969,257	217,674	472,655	536,790	24,460

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIES														
Total	1,534,360	1,374,598,532	1,284,999,547	908,598,347	40,819,886	78,181,729	151,580,694	988,906	1,221,446,354	1,141,379,488	798,844,616	35,404,616	86,653,746	135,387,992
$1 under $10,000	211,739	1,051,822	438,417	231,213	147,484	[1] 300,664	149,027	97,265	557,114	184,983	61,512	52,693	164,706	36,191
$10,000 under $25,000	161,595	2,879,219	1,782,140	815,317	318,280	[1] 48,160	215,151	92,036	1,650,586	853,404	286,603	171,657	393,804	71,206
$25,000 under $50,000	168,018	6,414,286	4,846,864	2,285,135	511,674	253,662	472,377	100,310	3,862,502	2,658,140	1,071,285	313,598	681,912	209,325
$50,000 under $100,000	206,724	15,434,511	13,306,595	7,061,127	819,650	547,328	1,328,382	132,969	10,022,721	8,296,556	4,007,854	528,031	1,135,099	702,843
$100,000 under $200,000	213,554	31,495,642	28,689,299	17,109,759	1,210,307	987,816	2,852,030	152,819	22,682,067	20,383,435	11,605,208	820,479	1,781,569	1,900,507
$200,000 under $500,000	240,321	77,863,434	72,994,274	47,851,679	2,227,627	2,601,356	7,292,332	186,799	61,012,325	56,909,736	36,287,625	1,612,689	3,675,030	5,521,625
$500,000 under $1,000,000	117,772	83,776,642	79,034,528	56,861,843	1,819,869	2,725,793	8,181,336	97,262	69,316,791	65,196,050	46,238,651	1,388,721	3,466,333	6,550,940
$1,000,000 or more	138,851	1,155,167,447	1,083,907,430	776,382,274	33,648,595	71,672,886	130,967,741	119,621	1,051,913,537	986,897,184	699,285,878	30,464,815	75,249,826	120,377,313
Receipts not reported	75,784	515,529	-	-	116,400	[1] 258,288	122,318	9,796	428,711	-	-	51,933	105,467	18,042
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	32,448	9,296,370	8,855,311	6,524,095	374,213	182,972	877,728	17,567	6,373,905	6,029,093	4,174,397	233,124	427,623	581,615
$1 under $10,000	4,910	35,639	19,720	14,466	7,044	[1] 14,907	8,370	1,708	19,170	8,924	4,038	2,027	6,783	4,953
$10,000 under $25,000	3,487	71,898	58,277	37,917	11,918	[1] 7,703	10,848	1,502	36,779	26,538	11,823	4,058	8,916	4,973
$25,000 under $50,000	4,072	175,725	147,255	80,598	20,135	[1] 1,230	28,550	2,082	100,783	76,633	37,107	8,491	19,789	18,217
$50,000 under $100,000	5,307	444,141	388,519	227,617	37,181	4,140	57,478	3,421	292,989	249,268	134,189	21,034	33,493	30,032
$100,000 under $200,000	5,173	773,452	726,339	440,425	51,628	31,043	90,977	3,419	520,314	483,603	269,681	30,491	55,913	44,989
$200,000 under $500,000	4,606	1,526,664	1,443,586	963,683	86,547	39,548	138,885	3,152	1,056,392	993,318	615,427	57,180	79,658	75,086
$500,000 under $1,000,000	1,479	1,058,529	1,001,741	768,217	44,764	15,514	84,325	943	681,222	646,802	445,522	27,762	45,108	37,505
$1,000,000 or more	1,427	5,198,666	5,069,874	3,991,172	112,802	120,102	457,957	1,008	3,656,172	3,544,007	2,656,610	81,429	171,270	365,764
Receipts not reported	1,989	11,656	-	-	2,194	[1] 3,535	338	329	10,084	-	-	652	6,693	96
Farms														
Total	21,760	6,206,380	5,844,203	4,149,818	286,093	147,478	694,016	11,541	4,322,715	4,039,339	2,698,534	174,822	336,899	460,298
$1 under $10,000	3,654	27,969	15,218	11,288	5,854	[1] 9,548	7,235	1,364	16,787	7,018	2,908	1,919	6,250	4,249
$10,000 under $25,000	2,476	52,876	41,694	25,821	9,771	[1] 4,845	9,946	1,142	28,808	20,642	8,728	3,649	7,110	4,714
$25,000 under $50,000	2,868	131,125	104,963	58,038	16,054	1,320	21,430	1,643	82,527	60,278	28,611	7,625	17,451	12,669
$50,000 under $100,000	3,043	268,725	225,821	134,445	25,194	799	51,351	1,891	171,926	139,755	71,905	13,848	24,874	26,742
$100,000 under $200,000	3,314	515,651	472,034	287,777	37,383	20,988	80,283	2,003	321,121	287,181	159,563	20,325	40,989	39,451
$200,000 under $500,000	3,158	1,045,977	974,200	632,003	69,208	32,513	113,465	2,138	728,205	672,998	409,054	44,986	60,801	60,087
$500,000 under $1,000,000	977	699,238	656,171	487,721	33,846	6,527	70,244	589	423,832	400,092	254,585	20,132	30,912	34,615
$1,000,000 or more	866	3,455,436	3,354,102	2,512,725	86,663	103,544	339,792	548	2,541,334	2,451,375	1,763,180	61,710	143,312	277,675
Receipts not reported	1,406	9,383	-	-	2,120	[1] 3,820	270	222	8,175	-	-	628	5,200	96
Other Agriculture, Forestry, and Fisheries														
Total	10,688	3,089,990	3,011,108	2,374,277	88,120	35,494	183,712	6,026	2,051,190	1,989,754	1,475,863	58,302	90,724	121,317
$1 under $10,000	1,256	7,670	4,502	3,178	1,190	[1] 5,359	1,135	345	2,383	1,906	1,130	108	533	704
$10,000 under $25,000	1,011	19,022	16,583	12,096	2,147	[1] 2,858	902	360	7,971	5,896	3,095	409	1,806	259
$25,000 under $50,000	1,204	44,600	42,292	22,560	4,081	[1] 2,550	7,120	439	18,256	16,355	8,496	866	2,338	5,548
$50,000 under $100,000	2,263	175,416	162,698	93,172	11,987	3,341	6,127	1,530	121,063	109,513	62,284	7,186	8,619	3,290
$100,000 under $200,000	1,859	257,801	254,305	152,648	14,245	10,055	10,694	1,416	199,193	196,422	110,118	10,166	14,924	5,538
$200,000 under $500,000	1,448	480,687	469,386	331,680	17,339	7,035	25,420	1,014	328,187	320,320	206,373	12,194	18,857	14,999
$500,000 under $1,000,000	502	359,291	345,570	280,496	10,918	8,987	14,081	354	257,390	246,710	190,937	7,630	14,196	2,890
$1,000,000 or more	561	1,743,230	1,715,772	1,478,447	26,139	16,558	118,165	460	1,114,838	1,092,632	893,430	19,719	27,958	88,089
Receipts not reported	583	2,273	-	-	74	285	68	[2]	[2]	-	-	[2]	[2]	-
MINING														
Total	14,441	13,679,722	12,754,444	7,409,515	873,607	1,464,256	984,184	7,172	11,573,270	10,795,019	5,979,223	666,215	1,966,189	796,877
$1 under $10,000	2,004	20,950	8,283	14,383	3,832	[1] 19,892	783	707	8,866	3,482	1,289	766	2,347	45
$10,000 under $25,000	1,286	39,606	20,145	37,886	12,673	[1] 120,204	1,552	647	12,740	9,904	3,884	974	3,537	192
$25,000 under $50,000	1,223	52,561	44,928	23,170	5,968	[1] 1,210	2,316	659	29,718	24,289	11,403	3,271	4,838	1,566
$50,000 under $100,000	1,776	155,862	134,184	76,333	11,400	1,500	5,931	1,087	95,864	82,156	37,978	6,690	12,222	2,575
$100,000 under $200,000	1,308	203,384	181,117	108,513	19,404	[1] 10,383	9,355	734	116,655	97,810	50,964	8,022	17,681	5,189
$200,000 under $500,000	2,138	731,019	696,802	413,382	59,273	6,920	28,685	1,335	447,402	428,409	228,752	34,177	39,908	16,426
$500,000 under $1,000,000	809	615,698	584,006	388,625	41,247	14,839	19,141	615	469,883	445,224	281,220	33,071	29,515	15,963
$1,000,000 or more	1,348	11,782,630	11,084,979	6,347,223	692,629	1,751,254	899,501	1,100	10,319,947	9,703,745	5,363,733	578,924	1,850,699	754,886
Receipts not reported	2,555	78,012	-	-	27,181	[1] 158,568	16,920	289	72,195	-	-	320	5,442	35

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MINING—Continued														
Metal Mining														
Total	1,393	2,296,405	2,034,297	1,264,043	165,307	206,310	376,033	229	1,928,499	1,682,413	1,017,279	113,442	390,796	302,721
$1 under $10,000	116	343	223	97	90	[1] 2,993	3	(2)	(2)	(2)	-	-	(2)	-
$10,000 under $25,000	-	-	-	-	-	-	-							
$25,000 under $50,000	(2)	(2)	(2)	(2)	-	(2)	-	115	40,273	38,444	25,135	2,843	2,025	1,460
$50,000 under $100,000	139	48,512	45,884	29,972	3,891	[1] 736	3,392							
$100,000 under $200,000														
$200,000 under $500,000	52	2,240,938	1,988,131	1,233,935	135,009	359,676	356,526	35	1,882,797	1,643,962	992,144	110,404	384,598	301,226
$500,000 under $1,000,000	1,085	6,552	-	-	26,317	[1] 149,644	16,112	(2)	(2)	-	-	(2)	(2)	(2)
$1,000,000 or more														
Receipts not reported														
Coal Mining														
Total	2,304	2,962,699	2,872,587	2,167,123	169,495	65,687	110,672	1,092	2,452,551	2,380,337	1,756,373	131,265	109,939	97,615
$1 under $10,000	310	6,230	2,751	6,152	1,476	[1] 3,535	42	(2)	(2)	(2)	(2)	-	(2)	-
$10,000 under $25,000	261	9,637	9,428	5,044	832	[1] 183	43	363	14,758	14,082	8,652	783	1,884	(2)
$25,000 under $50,000	370	26,966	26,755	20,901	2,066	[1] 3,054	171							
$50,000 under $100,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)							
$100,000 under $200,000	298	97,148	93,936	64,674	7,789	2,392	1,577	397	179,644	175,970	121,438	8,782	10,486	2,987
$200,000 under $500,000	225	169,250	165,296	132,035	6,744	[1] 1,242	2,363							
$500,000 under $1,000,000	341	2,636,256	2,557,911	1,926,168	149,206	75,024	106,427	290	2,257,732	2,190,267	1,626,279	121,700	97,459	94,623
$1,000,000 or more	398	476	-	-	(2)	[1] 1,215	-	(2)	(2)	-	-	-	(2)	-
Receipts not reported														
Crude Petroleum and Natural Gas														
Total	7,285	5,597,873	5,160,752	2,392,465	316,513	969,835	251,676	3,745	4,826,707	4,492,529	1,931,084	239,409	1,195,905	206,960
$1 under $10,000	1,531	15,491	6,242	10,660	2,160	[1] 13,866	362	617	8,154	2,779	1,074	724	2,158	45
$10,000 under $25,000	912	33,190	15,129	32,983	10,622	[1] 116,470	764	479	9,903	7,738	2,741	927	2,313	189
$25,000 under $50,000	550	26,038	19,560	11,151	2,829	[1] 515	1,538	369	18,607	13,506	7,030	1,968	2,739	1,330
$50,000 under $100,000	1,005	94,205	75,267	41,813	6,162	3,830	1,431	646	61,391	50,126	24,829	3,800	9,372	913
$100,000 under $200,000	727	110,294	99,188	52,058	7,938	[1] 1,685	3,464	403	61,300	53,141	22,706	4,653	7,631	2,561
$200,000 under $500,000	882	304,156	279,142	169,327	23,587	[1] 4,972	8,042	445	150,715	137,629	70,112	10,018	14,729	4,338
$500,000 under $1,000,000	278	230,507	210,986	126,166	17,493	7,313	3,110	231	193,576	177,975	107,078	14,364	13,025	2,155
$1,000,000 or more	504	4,713,467	4,455,238	1,948,307	245,153	1,103,019	232,162	400	4,257,120	4,049,635	1,695,514	202,831	1,142,813	195,429
Receipts not reported	897	70,525	-	-	569	[1] 6,819	803	(2)	(2)	-	-	(2)	(2)	-
Other Mining														
Total	3,459	2,822,745	2,686,808	1,585,884	222,292	222,424	245,803	2,106	2,365,513	2,239,740	1,274,487	182,099	269,549	189,581
$1 under $10,000	236	1,868	1,291	781	656	[1] 1,711	421	(2)	(2)	(2)	(2)	(2)	(2)	-
$10,000 under $25,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	-
$25,000 under $50,000	411	16,886	15,940	6,975	2,307	[1] 512	735	193	7,229	7,025	2,039	1,068	1,427	236
$50,000 under $100,000	400	34,631	32,103	13,580	3,172	717	4,329	296	25,533	23,093	7,861	2,384	2,269	1,657
$100,000 under $200,000	446	70,993	60,108	39,896	9,437	[1] 4,837	5,761	271	46,090	35,537	21,392	3,075	9,860	2,628
$200,000 under $500,000	858	293,352	287,834	156,877	25,263	8,717	17,265	591	199,820	195,339	99,603	17,462	18,148	10,741
$500,000 under $1,000,000	298	209,153	203,041	127,366	16,409	8,926	12,158	234	162,704	157,510	93,543	14,078	11,243	10,711
$1,000,000 or more	451	2,191,969	2,083,699	1,238,813	163,261	213,535	204,386	375	1,922,298	1,819,881	1,049,796	143,989	225,829	163,608
Receipts not reported	175	459	-	-	286	[1] 890	(2)	(2)	(2)	-	-	(2)	(2)	-
CONTRACT CONSTRUCTION														
Total	123,180	68,021,913	66,828,236	55,629,499	1,204,572	1,543,158	4,434,286	75,846	55,757,911	54,858,306	45,206,752	917,494	2,214,084	3,280,699
$1 under $10,000	5,191	39,783	24,535	18,871	3,701	[1] 6,372	31,545	1,846	21,265	10,079	6,623	806	5,887	2,053
$10,000 under $25,000	7,910	146,243	134,884	89,220	7,955	[1] 14,935	39,153	3,019	56,047	51,082	27,736	1,994	8,941	10,038
$25,000 under $50,000	11,559	441,185	422,585	268,779	18,395	[1] 8,329	63,690	5,834	226,006	213,851	129,734	7,436	16,181	24,705
$50,000 under $100,000	17,541	1,320,898	1,284,934	902,918	39,748	[1] 19,744	195,571	8,734	670,038	650,786	421,795	17,280	40,983	66,275
$100,000 under $200,000	21,448	3,136,040	3,086,220	2,248,672	67,935	45,436	253,534	14,410	2,127,186	2,092,709	1,464,291	44,906	105,441	159,832
$200,000 under $500,000	26,690	8,582,503	8,465,088	6,464,848	167,962	180,504	610,969	19,805	6,461,452	6,370,594	4,726,502	127,623	289,513	445,650
$500,000 under $1,000,000	13,051	9,181,889	9,074,858	7,291,989	156,397	220,074	646,619	10,530	7,446,981	7,366,921	5,811,040	116,277	309,748	493,775
$1,000,000 or more	12,597	45,142,297	44,335,132	38,344,202	738,825	[1] 1,158,341	2,542,485	10,670	38,723,915	38,102,284	32,619,031	599,463	1,425,966	2,072,339
Receipts not reported	7,195	31,075	-	-	3,654	[1] 11,817	50,720	993	25,021	-	-	1,709	11,424	6,032

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONTRACT CONSTRUCTION--Continued														
General Contractors														
Total	58,264	43,941,700	42,981,391	37,134,287	844,678	906,592	3,104,158	33,239	35,856,004	35,146,986	30,112,881	646,496	1,355,978	2,162,326
$1 under $10,000	2,853	27,080	14,311	11,442	2,595	[1] 3,230	28,059	928	15,113	5,274	3,924	555	4,548	1,923
$10,000 under $25,000	3,405	67,832	59,544	41,369	3,625	[1] 9,334	34,433	1,410	28,290	23,910	11,991	926	6,666	7,829
$25,000 under $50,000	4,548	181,078	167,715	116,529	7,490	[1] 7,557	52,996	2,105	86,492	77,560	51,477	2,958	7,186	19,562
$50,000 under $100,000	6,894	540,841	511,534	380,528	18,391	[1] 12,992	155,946	3,353	265,975	250,147	169,310	7,771	19,356	47,205
$100,000 under $200,000	8,641	1,271,355	1,236,254	970,694	25,878	2,692	162,780	4,777	710,903	688,201	519,992	14,599	34,009	89,763
$200,000 under $500,000	11,813	3,858,178	3,778,766	3,028,545	78,822	68,963	385,049	8,173	2,742,842	2,681,558	2,090,544	58,748	125,776	273,898
$500,000 under $1,000,000	6,149	4,343,125	4,269,303	3,566,621	90,358	83,176	409,940	4,788	3,405,676	3,354,008	2,770,993	64,938	136,467	300,454
$1,000,000 or more	8,254	33,622,858	32,943,964	29,018,559	614,734	794,947	1,826,812	6,877	28,577,053	28,066,328	24,494,650	494,292	1,011,271	1,415,660
Receipts not reported	5,704	29,353	-	-	2,785	[1] 9,973	48,143	823	23,660	-	-	1,709	10,699	6,032
Building construction														
Total	44,341	27,295,481	26,728,076	23,749,706	260,409	412,147	2,644,494	24,666	22,111,248	21,699,464	19,133,095	192,508	694,569	1,871,644
$1 under $10,000	2,199	17,254	10,709	7,638	1,554	[1] 4,271	27,475	796	8,740	4,468	2,329	456	2,344	1,923
$10,000 under $25,000	2,930	58,698	51,920	36,409	2,352	[1] 6,460	34,046	1,265	26,126	21,779	11,442	756	6,018	7,721
$25,000 under $50,000	3,471	138,000	127,629	93,647	4,383	[1] 7,310	49,203	1,709	69,791	62,506	42,696	1,796	5,220	19,415
$50,000 under $100,000	5,870	457,077	434,857	332,314	11,215	[1] 6,561	139,189	2,829	221,894	210,120	147,113	4,667	14,002	46,683
$100,000 under $200,000	6,773	1,003,839	973,110	797,052	12,044	5,775	156,211	3,792	570,734	549,550	430,265	7,375	27,783	86,476
$200,000 under $500,000	8,381	2,759,822	2,695,071	2,265,271	30,025	41,021	355,887	5,780	1,952,203	1,900,434	1,555,889	22,377	78,102	253,766
$500,000 under $1,000,000	4,422	3,099,130	3,049,983	2,652,534	27,949	49,217	377,076	3,522	2,478,490	2,446,628	2,114,293	18,826	86,044	270,360
$1,000,000 or more	5,212	19,736,554	19,384,797	17,564,841	169,100	347,100	1,457,278	4,337	16,763,638	16,503,979	14,829,068	135,249	466,285	1,179,273
Receipts not reported	5,085	25,107	-	-	1,787	[1] 6,364	48,129	633	19,632	-	-	1,006	8,771	6,027
Other general contractors														
Total	13,923	16,646,219	16,253,315	13,384,581	584,269	494,445	459,664	8,573	13,744,756	13,447,522	10,979,786	453,988	661,409	290,682
$1 under $10,000	654	9,826	3,602	3,804	1,041	1,041	584	} 277	8,537	2,937	2,144	269	2,852	108
$10,000 under $25,000	475	9,134	7,624	4,960	1,273	[1] 2,874	387							
$25,000 under $50,000	1,077	43,078	40,086	22,882	3,107	[1] 247	3,793	397	16,701	15,054	8,781	1,162	1,966	147
$50,000 under $100,000	1,024	83,764	76,677	48,214	7,176	[1] 6,431	16,757	523	44,081	40,027	22,197	3,104	5,354	522
$100,000 under $200,000	1,868	267,516	263,144	173,642	13,834	[1] 3,183	6,569	985	140,169	138,651	89,727	7,224	6,226	3,287
$200,000 under $500,000	3,433	1,098,356	1,083,695	763,274	48,797	27,942	29,162	2,393	790,639	781,124	534,655	36,371	47,674	20,132
$500,000 under $1,000,000	1,728	1,243,995	1,219,320	914,087	62,409	33,959	32,864	1,266	927,186	907,380	656,700	46,112	50,423	30,094
$1,000,000 or more	3,042	13,886,304	13,559,167	11,453,718	445,634	447,847	369,534	2,540	11,813,415	11,562,349	9,665,582	359,043	544,986	236,387
Receipts not reported	618	4,246	-	-	998	[1] 3,609	14	(2)	(2)	-	-	(2)	(2)	(2)
Special Trade Contractors														
Total	64,647	24,024,280	23,792,176	18,452,452	355,240	634,569	1,328,652	42,485	19,865,769	19,675,971	15,068,383	266,674	855,412	1,118,198
$1 under $10,000	2,295	12,569	10,132	7,429	1,103	[1] 3,141	3,486	918	6,152	4,805	2,699	251	1,339	130
$10,000 under $25,000	4,504	78,411	75,340	47,851	4,330	[1] 5,601	4,720	1,608	27,757	27,172	15,745	1,068	2,275	2,209
$25,000 under $50,000	6,926	256,680	251,485	149,838	10,863	[1] 814	10,441	3,686	138,033	134,810	77,072	4,478	8,953	5,143
$50,000 under $100,000	10,561	772,895	766,239	516,764	21,272	[1] 7,150	39,075	5,339	400,170	396,746	249,523	9,467	21,119	19,028
$100,000 under $200,000	12,790	1,861,259	1,846,884	1,276,535	41,582	42,598	90,672	9,617	1,412,857	1,401,426	942,856	29,832	71,186	69,987
$200,000 under $500,000	14,858	4,717,830	4,679,880	3,435,493	85,524	110,758	225,920	11,614	3,712,115	3,682,594	2,635,148	65,259	162,954	171,752
$500,000 under $1,000,000	6,901	4,838,764	4,805,555	3,725,368	66,039	136,898	236,679	5,742	4,041,305	4,012,913	3,040,047	51,339	173,281	193,321
$1,000,000 or more	4,337	11,484,150	11,356,661	9,293,174	123,658	362,865	715,082	3,791	10,126,019	10,015,505	8,105,293	104,980	413,580	656,628
Receipts not reported	1,476	1,722	-	-	869	[1] 1,844	2,577	(2)	(2)	-	-	-	(2)	-
MANUFACTURING														
Total	197,023	590,822,331	576,569,503	403,894,962	17,984,660	40,329,076	91,955,222	136,749	549,067,125	535,550,993	370,986,841	16,818,034	42,622,875	85,326,878
$1 under $10,000	10,127	64,132	37,751	36,530	5,794	[1] 48,164	38,759	3,149	32,728	12,453	9,506	477	8,379	15,093
$10,000 under $25,000	9,551	176,948	161,175	99,748	12,300	[1] 25,592	41,679	3,897	76,027	64,753	31,944	3,582	13,242	14,447
$25,000 under $50,000	12,021	453,926	436,883	274,409	19,396	[1] 28,621	63,635	5,547	210,752	199,225	111,381	7,666	22,515	17,124
$50,000 under $100,000	21,939	1,659,285	1,622,541	1,039,899	55,563	[1] 40,791	191,461	13,494	1,034,120	1,006,802	585,702	29,871	75,699	86,455
$100,000 under $200,000	29,117	4,302,899	4,223,925	2,801,941	125,517	41,841	477,233	20,751	3,084,080	3,023,949	1,891,569	82,524	191,491	270,712
$200,000 under $500,000	42,163	14,005,580	13,801,327	9,471,391	358,487	412,098	1,366,044	32,509	10,920,767	10,757,881	7,139,948	263,887	677,635	970,381
$500,000 under $1,000,000	26,198	18,728,699	18,497,981	13,156,528	430,844	761,016	2,054,491	21,501	15,393,787	15,197,310	10,554,940	341,457	966,256	1,594,351
$1,000,000 or more	40,355	551,402,290	537,787,920	377,014,516	16,970,724	39,266,484	87,692,678	35,199	518,290,419	505,288,620	350,661,851	16,085,689	40,652,780	82,352,961
Receipts not reported	5,548	28,572	-	-	6,035	[1] 9,195	29,242	694	24,445	-	-	2,881	14,878	5,354

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING--Continued														
Food and Kindred Products														
Total	17,592	81,642,382	80,632,868	61,415,242	1,530,051	3,281,317	8,049,033	11,588	72,789,463	71,895,319	53,925,660	1,394,350	3,490,012	7,389,466
$1 under $10,000	541	3,648	2,141	2,911	376	[1] 3,106	266	(2)	(2)	(2)	(2)	-	(2)	-
$10,000 under $25,000	655	15,707	11,224	6,878	1,249	2,906	715	280	8,741	4,781	3,138	267	3,576	289
$25,000 under $50,000	603	25,783	23,502	16,465	979	[1] 628	4,063	274	12,676	10,744	5,622	649	2,970	881
$50,000 under $100,000	1,191	98,011	95,252	62,465	3,718	1,477	11,038	754	59,604	58,242	35,592	2,355	3,433	4,708
$100,000 under $200,000	2,253	326,640	321,219	226,463	10,415	1,990	27,545	1,522	225,697	220,830	143,033	7,992	12,307	16,934
$200,000 under $500,000	3,127	1,058,521	1,040,042	752,931	34,359	21,640	82,611	2,021	709,585	696,558	485,046	22,221	42,211	58,333
$500,000 under $1,000,000	2,438	1,730,708	1,707,987	1,269,989	51,523	35,476	133,546	1,709	1,227,767	1,209,948	860,567	36,072	59,985	89,215
$1,000,000 or more	6,012	78,382,219	77,431,501	59,077,140	1,426,604	3,225,546	7,788,870	4,862	70,544,151	69,693,897	52,392,646	1,324,625	3,365,038	7,219,136
Receipts not reported	774	1,145	-	-	828	[1] 3,984	379	(2)	(2)	-	-	(2)	(2)	-
Meat products														
Total	2,319	21,942,870	21,858,401	19,593,158	178,208	257,490	1,000,463	1,368	18,779,595	18,701,312	16,613,007	157,173	301,643	901,838
$1 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-
$10,000 under $25,000	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-
$25,000 under $50,000	246	25,726	24,804	19,404	725	[1] 283	1,799	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000														
$100,000 under $200,000								211	55,655	54,553	43,896	1,066	1,964	1,171
$200,000 under $500,000	268	88,057	87,567	73,108	1,426	[1] 205	4,677							
$500,000 under $1,000,000	366	242,520	241,667	186,813	4,039	6,898	8,165	208	146,379	145,850	99,008	2,952	8,982	3,304
$1,000,000 or more	1,226	21,585,602	21,504,137	19,313,491	171,230	252,996	985,782	904	18,576,957	18,500,867	16,470,083	152,984	290,482	897,362
Receipts not reported	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-
Dairy products														
Total	3,356	12,007,827	11,868,121	9,455,122	228,330	421,038	859,477	2,044	10,569,535	10,443,136	8,237,671	200,955	452,404	802,362
$1 under $10,000	(2)	(2)	(2)	-	-	(2)	-	(2)	(2)	(2)	-	-	(2)	-
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	410	24,447	22,903	16,685	987	1,049	864	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000								(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $200,000	292	45,353	44,061	36,061	779	1,203	2,371	150	23,220	22,129	16,778	375	1,679	2,020
$200,000 under $500,000	751	258,375	255,295	207,271	6,686	[1] 683	17,463	326	112,311	110,677	87,377	2,688	4,006	11,697
$500,000 under $1,000,000	414	301,852	298,319	246,567	6,590	3,758	10,493	306	223,002	219,704	179,655	4,871	5,916	8,235
$1,000,000 or more	1,278	11,377,335	11,247,247	8,948,538	213,246	415,753	828,286	968	10,195,530	10,076,000	7,944,526	192,424	438,474	779,594
Receipts not reported	(2)	(2)	-	-	(2)	(2)	-	-	-	-	-	-	-	-
Beverages														
Total	3,105	12,840,945	12,607,283	7,460,852	405,244	830,571	1,762,753	2,277	11,722,951	11,505,407	6,727,236	374,431	866,426	1,620,764
$1 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
$10,000 under $25,000	346	24,753	20,968	13,745	1,101	2,739	6,383	288	19,117	15,548	9,801	756	2,941	2,472
$25,000 under $50,000														
$50,000 under $100,000														
$100,000 under $200,000	409	61,695	60,071	39,011	3,531	2,885	12,532	337	50,797	49,338	30,822	3,011	4,186	7,056
$200,000 under $500,000	805	272,279	264,205	160,014	14,454	9,383	24,152	587	210,475	203,592	123,510	11,498	13,092	18,363
$500,000 under $1,000,000	504	349,868	342,736	213,940	18,920	3,526	20,381	325	230,582	224,848	140,670	11,013	12,420	12,957
$1,000,000 or more	771	12,131,715	11,919,091	7,033,846	367,154	812,964	1,699,135	657	11,211,726	11,012,081	6,422,433	348,153	833,660	1,579,916
Receipts not reported	(2)	(2)	-	-	-	(2)	(2)	(2)	(2)	-	-	-	(2)	-
Other food products														
Total	8,812	34,850,740	34,299,063	24,906,110	718,269	1,772,218	4,426,340	5,899	31,717,382	31,245,464	22,347,746	661,791	1,869,539	4,064,502
$1 under $10,000	329	2,674	1,421	2,276	250	[1] 2,598	181	(2)	(2)	(2)	(2)	-	(2)	-
$10,000 under $25,000	613	13,109	10,754	6,625	1,166	927	554	239	6,157	4,325	2,888	186	1,594	128
$25,000 under $50,000	269	10,077	10,024	7,303	369	[1] 2,301	2,908	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	710	59,139	58,005	35,315	2,081	1,440	4,501	425	34,748	34,340	19,114	1,338	2,757	2,185
$100,000 under $200,000	1,407	201,828	199,593	138,119	5,620	[1] 1,911	11,449	975	144,018	141,968	90,378	4,421	5,994	7,816
$200,000 under $500,000	1,303	439,810	432,975	312,538	11,793	13,145	36,319	1,015	342,836	338,531	237,607	7,376	23,993	27,130
$500,000 under $1,000,000	1,155	836,468	825,265	622,669	21,974	21,294	94,507	869	627,804	619,546	441,234	17,236	32,667	64,719
$1,000,000 or more	2,736	33,287,567	32,761,026	23,781,265	674,974	1,743,833	4,275,667	2,334	30,559,938	30,104,949	21,555,604	631,064	1,802,390	3,962,264
Receipts not reported	293	68	-	-	42	[1] 1,611	254	(2)	(2)	-	-	-	(2)	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING--Continued														
Textile Mill Products														
Total	6,571	19,646,656	19,378,504	15,354,272	525,135	853,231	3,620,149	4,878	17,511,564	17,298,348	13,596,564	472,652	962,394	3,210,262
$1 under $10,000	223	1,793	1,112	986	221	[1] 214	1,331	471	10,709	8,347	5,292	397	1,274	1,869
$10,000 under $25,000	287	5,426	4,759	4,004	228	[1] 1,098	854							
$25,000 under $50,000	377	15,058	13,968	9,955	1,331	[1] 899	648							
$50,000 under $100,000	564	44,126	41,817	29,075	1,846	[1] 548	6,251	345	27,504	26,072	17,020	565	2,877	2,526
$100,000 under $200,000	641	90,501	88,073	63,529	3,034	[1] 2,918	11,420	468	66,622	65,021	43,087	1,549	5,209	8,181
$200,000 under $500,000	1,264	423,452	413,598	305,320	12,198	3,672	37,924	894	302,099	296,109	212,825	8,387	14,829	22,256
$500,000 under $1,000,000	862	612,417	604,261	468,448	12,285	13,222	72,562	722	516,652	509,753	394,463	9,005	18,749	61,184
$1,000,000 or more	2,268	18,453,517	18,210,916	14,472,955	493,891	841,895	3,488,127	1,939	16,587,612	16,393,046	12,923,877	452,648	919,316	3,114,246
Receipts not reported	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-
Apparel and Other Textile Products														
Total	17,682	21,055,636	20,822,400	16,025,443	170,203	697,905	3,232,830	13,010	18,618,974	18,419,854	14,071,409	148,898	826,349	2,838,561
$1 under $10,000	466	2,482	2,140	1,404	86	[1] 964	1,660	315	4,584	4,133	1,545	310	685	4,131
$10,000 under $25,000	358	6,339	6,020	3,038	310	298	4,430							
$25,000 under $50,000	734	26,814	26,087	15,719	748	1,007	2,291	436	15,548	15,034	7,932	371	2,140	986
$50,000 under $100,000	1,688	130,847	128,523	89,490	2,554	[1] 7,921	11,650	946	73,169	71,901	45,351	1,398	3,749	2,306
$100,000 under $200,000	3,300	514,794	511,184	369,942	5,151	5,234	49,774	2,417	373,981	372,520	259,596	3,859	16,270	37,278
$200,000 under $500,000	4,333	1,468,339	1,457,908	1,094,686	13,675	12,631	109,125	3,125	1,071,449	1,064,348	775,122	9,475	40,950	76,045
$500,000 under $1,000,000	2,385	1,729,640	1,723,749	1,343,656	11,918	26,645	172,091	1,879	1,353,823	1,348,728	1,033,255	9,636	40,443	128,127
$1,000,000 or more	4,252	17,175,033	16,966,789	13,107,508	135,691	660,459	2,880,487	3,850	15,725,074	15,543,190	11,948,608	123,779	721,596	2,588,366
Receipts not reported	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)
Lumber and Wood Products, Except Furniture														
Total	9,672	10,637,619	10,183,872	7,799,787	350,261	435,833	1,463,293	6,193	9,320,245	8,901,023	6,708,335	292,832	550,156	1,276,182
$1 under $10,000	473	3,577	1,639	1,716	796	[1] 2,210	995	290	5,105	3,800	2,467	224	637	952
$10,000 under $25,000	473	8,079	7,988	5,666	636	[1] 3,070	1,265							
$25,000 under $50,000	586	21,118	20,333	13,604	1,292	[1] 64	1,948	275	10,729	9,996	6,432	408	1,746	1,040
$50,000 under $100,000	1,182	90,252	85,264	65,464	2,717	[1] 8,251	11,353	712	54,932	50,716	33,152	1,570	4,645	4,211
$100,000 under $200,000	1,322	199,064	187,830	147,596	10,941	[1] 18,691	26,127	588	95,671	87,760	62,085	2,639	4,926	10,929
$200,000 under $500,000	2,120	680,026	674,573	498,637	23,744	1,957	73,884	1,591	508,882	504,892	358,037	15,876	23,555	48,435
$500,000 under $1,000,000	1,520	1,077,736	1,056,339	809,294	34,249	39,669	117,241	1,232	873,603	856,103	640,267	22,134	57,266	92,777
$1,000,000 or more	1,731	8,557,650	8,149,906	6,257,810	275,637	427,515	1,228,717	1,463	7,771,239	7,387,756	5,605,895	249,981	457,381	1,117,838
Receipts not reported	266	117	-	-	249	[1] 1,022	1,763	(2)	(2)	-	-	-	-	-
Furniture and Fixtures														
Total	6,636	6,775,920	6,696,398	4,792,455	111,284	376,857	1,002,154	4,567	6,042,117	5,973,769	4,210,198	100,133	419,203	878,617
$1 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	229	3,487	3,333	1,673	45	321	677
$10,000 under $25,000	338	6,491	6,319	4,948	134	[1] 1,312	1,347							
$25,000 under $50,000	473	16,524	15,819	10,452	357	[1] 95	2,057	187	6,488	6,040	3,347	83	857	805
$50,000 under $100,000	776	59,898	59,416	41,110	974	[1] 114	9,286	503	37,775	37,525	26,083	741	975	4,314
$100,000 under $200,000	911	135,693	134,385	98,947	2,842	[1] 2,102	15,734	545	76,819	76,224	53,928	1,645	2,891	6,400
$200,000 under $500,000	1,593	516,238	513,629	376,196	8,918	[1] 145	68,024	1,160	375,488	373,529	258,031	5,930	15,464	44,184
$500,000 under $1,000,000	1,085	751,230	744,094	545,139	9,324	27,755	83,812	838	589,740	584,000	414,340	8,047	32,511	66,666
$1,000,000 or more	1,108	5,287,978	5,221,907	3,714,937	88,731	352,639	820,790	1,024	4,951,476	4,893,118	3,452,796	83,642	365,340	755,571
Receipts not reported	(2)	(2)	-	-	-	(2)	(2)	(2)	(2)	-	-	-	(2)	-
Paper and Allied Products														
Total	3,934	17,297,893	16,823,256	11,503,290	810,531	1,204,865	2,190,267	2,946	16,045,580	15,584,078	10,507,704	764,884	1,275,887	2,047,962
$1 under $10,000								(2)	(2)	(2)	-	-	(2)	-
$10,000 under $25,000	333	6,421	5,254	4,617	936	[1] 4,403	1,369	(2)	(2)	(2)	(2)	(2)	(2)	-
$25,000 under $50,000								(2)	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 under $100,000	394	28,316	28,302	16,965	658	734	2,204	334	23,849	23,848	13,233	634	1,222	1,546
$100,000 under $200,000	382	55,584	54,800	37,716	1,247	[1] 578	3,208	243	33,626	33,299	21,041	658	2,131	2,392
$200,000 under $500,000	826	301,525	296,145	210,990	7,506	758	28,892	627	231,385	227,005	159,013	5,369	10,189	16,425
$500,000 under $1,000,000	688	485,863	480,170	353,831	10,970	14,427	49,155	580	405,634	400,659	285,761	8,501	24,298	35,480
$1,000,000 or more	1,266	16,419,999	15,958,585	10,879,171	789,214	1,193,950	2,105,436	1,026	15,347,197	14,895,987	10,026,980	749,067	1,237,356	1,992,034
Receipts not reported	(2)	(2)	-	-	-	(2)	(2)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 5.4.—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING--Continued														
Printing, Publishing, and Allied Industries														
Total	24,402	21,965,133	21,292,899	13,963,220	552,862	1,640,335	1,789,909	16,511	19,355,675	18,791,975	12,050,469	491,194	1,804,243	1,580,877
$1 under $10,000	1,684	8,138	5,683	3,729	294	[1] 1,569	897	688	3,979	2,265	815	44	1,454	340
$10,000 under $25,000	1,964	36,454	31,918	17,421	2,179	[1] 481	2,047	1,014	19,343	15,974	8,589	717	2,314	802
$25,000 under $50,000	2,579	96,426	94,028	57,700	2,604	[1] 3,615	6,593	1,270	47,857	46,406	28,141	1,009	3,834	3,367
$50,000 under $100,000	3,869	278,251	273,931	161,495	8,914	5,235	16,108	2,558	186,723	182,909	98,660	6,156	13,826	8,894
$100,000 under $200,000	4,083	578,312	570,597	351,106	18,269	14,398	26,460	3,048	437,342	431,025	255,344	11,757	26,230	16,772
$200,000 under $500,000	4,926	1,553,613	1,522,762	971,476	38,794	64,487	81,882	3,871	1,224,005	1,196,307	743,305	30,326	80,140	60,882
$500,000 under $1,000,000	2,270	1,610,249	1,582,643	1,050,616	39,426	74,991	94,541	1,927	1,379,698	1,356,138	884,447	34,246	84,970	74,813
$1,000,000 or more	2,286	17,798,123	17,211,337	11,349,677	442,146	1,487,994	1,561,381	2,019	16,052,887	15,560,951	10,031,168	406,746	1,588,783	1,415,007
Receipts not reported	743	5,567	-	-	236	[1] 1,105	-	[2]	[2]	-	-	[2]	[2]	-
Chemicals and Allied Products														
Total	10,597	46,956,942	45,661,146	27,532,958	2,011,100	4,812,311	7,304,197	6,786	44,752,168	43,490,816	25,988,895	1,897,335	4,972,996	6,907,217
$1 under $10,000	1,131	17,542	3,941	7,170	731	[1] 2,496	4,951	249	14,536	1,154	4,595	133	2,253	127
$10,000 under $25,000	780	13,780	13,099	8,185	1,414	[1] 1,831	2,594	327	5,715	5,421	2,183	170	1,127	632
$25,000 under $50,000	464	17,777	17,407	11,961	1,167	[1] 6,290	6,614	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$50,000 under $100,000	1,135	85,674	83,022	54,968	2,795	[1] 5,640	7,417	684	51,143	48,973	26,868	788	4,763	3,258
$100,000 under $200,000	1,216	184,369	179,184	116,396	4,880	[1] 4,711	24,340	844	131,821	127,389	76,303	2,842	7,126	13,231
$200,000 under $500,000	1,993	661,279	651,428	420,883	17,263	16,456	70,440	1,463	485,214	476,273	297,334	10,680	32,273	48,410
$500,000 under $1,000,000	1,532	1,104,423	1,091,470	727,929	22,371	56,368	139,266	1,278	922,804	911,292	610,156	17,855	68,068	120,414
$1,000,000 or more	2,070	44,871,935	43,621,595	26,185,466	1,960,375	4,761,376	7,041,776	1,766	43,135,173	41,914,715	24,969,263	1,864,741	4,856,513	6,719,735
Receipts not reported	276	163	-	-	104	[1] 921	6,799	[2]	[2]	-	-	[2]	[2]	[2]
Rubber and Miscellaneous Plastics Products														
Total	6,290	12,588,422	12,317,624	8,299,516	392,997	778,365	2,038,259	3,853	11,818,313	11,557,638	7,684,249	368,703	823,873	1,939,044
$1 under $10,000	502	1,870	1,696	1,560	731	[1] 2,375	1,015							
$10,000 under $25,000	377	6,896	6,799	3,705	1,065	[1] 579	2,708	415	8,830	8,787	4,760	663	1,104	3,429
$25,000 under $50,000	590	22,175	21,073	14,124	1,055	[1] 1,802	2,785							
$50,000 under $100,000	571	43,031	42,705	28,509	1,888	[1] 3,194	3,904	247	19,543	19,406	11,353	808	1,200	1,554
$100,000 under $200,000	1,093	156,961	155,900	103,387	4,974	[1] 4,192	18,662	676	95,202	94,655	58,805	2,389	6,653	8,667
$200,000 under $500,000	1,183	408,396	404,072	284,077	10,118	15,569	37,345	1,004	343,954	340,398	235,244	8,203	20,166	29,339
$500,000 under $1,000,000	619	424,343	421,697	290,177	15,157	11,789	42,115	478	323,469	321,826	216,429	10,235	14,635	28,155
$1,000,000 or more	1,140	11,524,747	11,263,682	7,573,977	358,008	763,850	1,929,725	1,031	11,027,313	10,772,566	7,157,658	346,405	780,113	1,867,900
Receipts not reported	213	[2]	-	-	[2]	[1] 701	-	[2]	[2]	-	-	-	[2]	-
Leather and Leather Products														
Total	2,747	5,257,508	5,181,647	3,854,552	65,715	267,834	861,596	1,950	4,853,987	4,781,862	3,533,913	60,950	285,975	787,237
$1 under $10,000														
$10,000 under $25,000	505	11,523	11,290	6,582	284	[1] 364	1,785	383	15,351	15,224	10,440	339	720	2,965
$25,000 under $50,000														
$50,000 under $100,000	297	22,264	22,053	16,438	423	[1] 720	5,840							
$100,000 under $200,000	383	57,582	57,365	39,067	888	413	10,522	223	31,360	31,143	19,099	538	2,243	5,536
$200,000 under $500,000	382	126,620	125,776	92,149	1,840	4,945	18,714	332	110,439	109,702	78,609	1,572	5,442	16,170
$500,000 under $1,000,000	290	194,729	193,423	144,888	1,887	4,573	30,832	225	153,350	152,077	110,148	1,560	6,180	22,766
$1,000,000 or more	846	4,844,790	4,771,740	3,555,428	60,393	258,987	793,903	787	4,543,487	4,473,716	3,315,617	56,941	271,390	739,800
Receipts not reported	[2]	-	-	-	-	-	-	-	-	-	-	-	-	-
Stone, Clay, and Glass Products														
Total	9,060	13,629,903	13,303,918	8,847,362	703,674	798,466	1,911,257	6,041	11,723,072	11,445,051	7,478,077	585,952	945,845	1,622,250
$1 under $10,000	482	2,772	2,205	1,240	400	[1] 613	742	[2]	[2]	[2]	[2]	[2]	[2]	-
$10,000 under $25,000	272	4,883	4,262	2,552	241	[1] 514	343	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$25,000 under $50,000	531	20,284	20,023	12,283	943	264	3,524	262	9,752	9,577	5,376	527	1,494	1,754
$50,000 under $100,000	1,191	94,850	90,105	59,052	6,226	[1] 12,924	15,780	677	55,977	51,779	29,775	2,139	3,939	9,213
$100,000 under $200,000	1,271	186,465	183,032	119,508	7,511	[1] 378	21,512	922	134,592	132,333	83,129	5,042	6,264	13,641
$200,000 under $500,000	2,377	856,629	822,309	570,286	39,086	29,100	67,519	1,761	648,595	618,003	417,077	28,816	41,888	47,444
$500,000 under $1,000,000	1,208	905,856	891,913	624,176	40,337	15,743	65,991	951	723,781	712,362	481,799	30,001	33,006	57,924
$1,000,000 or more	1,498	11,558,049	11,290,069	7,458,265	608,682	768,824	1,735,342	1,236	10,147,493	9,918,839	6,459,708	519,265	858,517	1,492,231
Receipts not reported	[2]	[2]	-	-	[2]	[2]	[2]	[2]	[2]	-	-	-	[2]	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Primary Metal Industries														
Total	4,691	40,406,303	39,701,251	27,825,299	2,063,914	2,763,475	7,886,786	3,394	37,690,372	37,014,047	25,832,417	1,898,595	2,860,271	7,335,418
$1 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
$10,000 under $25,000	266	4,309	4,097	2,657	156	[1] 228	740	248	15,518	14,099	9,719	351	1,228	1,149
$25,000 under $50,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)							
$50,000 under $100,000	312	26,145	24,616	18,999	590	[1] 1,278	2,551							
$100,000 under $200,000	401	54,353	53,510	37,734	1,552	1,133	7,780	310	43,239	42,487	28,604	1,113	2,350	4,906
$200,000 under $500,000	1,020	372,583	366,002	248,946	11,082	17,016	29,363	866	324,496	320,556	212,028	8,449	22,654	24,145
$500,000 under $1,000,000	732	566,568	560,805	415,068	12,719	24,249	39,509	618	475,852	471,000	343,361	10,899	27,050	32,185
$1,000,000 or more	1,528	39,366,912	38,685,345	27,097,048	2,034,912	2,724,319	7,801,232	1,346	36,822,800	36,165,905	25,238,705	1,875,469	2,804,273	7,273,033
Receipts not reported	(2)	(2)	-	-	(2)	(2)	-	(2)	(2)	-	-	(2)	(2)	-
Fabricated Metal Products														
Total	24,353	33,250,608	32,806,038	23,197,021	804,266	2,336,307	5,401,237	18,436	30,684,191	30,286,985	21,183,584	741,503	2,499,636	4,950,159
$1 under $10,000	1,085	7,185	4,278	4,753	719	[1] 21,798	1,295	350	3,837	1,814	912	54	2,099	500
$10,000 under $25,000	812	14,942	14,140	8,673	1,004	[1] 2,375	4,675	241	4,321	3,692	1,962	214	1,060	1,376
$25,000 under $50,000	1,117	45,290	41,890	26,229	2,529	[1] 2,514	3,320	603	24,639	22,099	12,985	1,069	1,664	2,048
$50,000 under $100,000	2,707	202,139	200,108	116,388	7,465	569	21,000	1,685	128,622	127,300	69,159	4,340	9,431	12,136
$100,000 under $200,000	3,714	539,706	532,748	338,705	16,878	16,527	50,145	2,943	427,602	422,021	263,561	12,056	28,343	31,670
$200,000 under $500,000	5,935	1,942,116	1,920,598	1,261,329	48,747	95,344	191,402	4,924	1,646,521	1,627,966	1,046,838	39,242	116,304	145,219
$500,000 under $1,000,000	3,850	2,743,948	2,719,529	1,890,671	59,712	151,281	307,761	3,403	2,417,998	2,398,798	1,638,793	51,749	168,389	265,441
$1,000,000 or more	4,743	27,754,821	27,372,747	19,550,273	667,160	2,100,961	4,819,889	4,244	26,030,206	25,683,295	18,149,374	632,779	2,172,028	4,491,769
Receipts not reported	392	461	-	-	52	[1] 1,688	1,750	(2)	(2)	-	-	-	(2)	-
Machinery, Except Electric														
Total	21,200	48,289,674	46,821,187	30,488,234	1,666,911	4,551,682	10,777,000	15,525	44,599,441	43,196,560	27,687,216	1,574,401	4,735,979	9,869,669
$1 under $10,000	768	3,916	3,290	2,241	471	[1] 1,519	1,404	(2)	(2)	(2)	(2)	-	(2)	(2)
$10,000 under $25,000	701	11,973	11,358	5,620	726	[1] 2,742	2,194	262	4,681	4,253	1,244	324	717	553
$25,000 under $50,000	1,458	54,028	51,248	32,415	2,495	[1] 3,547	12,693	654	26,097	23,709	12,141	1,222	3,310	1,655
$50,000 under $100,000	2,779	213,982	209,196	120,874	7,690	6,075	26,232	1,758	138,369	134,675	72,689	4,700	12,747	10,104
$100,000 under $200,000	3,777	546,876	539,501	328,480	19,909	14,255	55,084	2,851	414,977	409,751	234,753	15,294	31,653	30,388
$200,000 under $500,000	4,612	1,528,797	1,512,844	986,022	46,450	77,334	158,231	3,880	1,307,126	1,293,900	821,300	39,637	97,355	124,641
$500,000 under $1,000,000	2,732	1,974,660	1,947,966	1,316,096	58,396	123,461	249,818	2,437	1,743,919	1,719,393	1,134,558	53,249	137,776	205,436
$1,000,000 or more	3,693	43,946,631	42,545,784	27,696,486	1,530,653	4,332,650	10,265,534	3,406	40,955,899	39,610,178	25,410,152	1,459,942	4,445,430	9,493,515
Receipts not reported	684	8,811	-	-	121	5,715	5,810	(2)	(2)	-	-	(2)	(2)	(2)
Electrical Machinery, Equipment, and Supplies														
Total	10,737	43,229,922	42,498,210	29,436,877	1,082,289	3,129,306	8,406,398	7,135	40,187,072	39,494,477	27,038,483	1,007,418	3,354,106	7,700,026
$1 under $10,000	792	3,221	2,734	1,935	197	[1] 1,713	3,207	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	808	13,322	12,975	10,218	813	[1] 7,170	9,787	355	5,498	5,447	2,751	231	704	1,584
$25,000 under $50,000	699	26,406	25,950	13,949	1,092	[1] 2,555	5,056	381	14,527	14,400	7,468	585	850	1,715
$50,000 under $100,000	706	49,621	47,909	36,953	1,779	[1] 12,932	19,238	390	27,931	26,817	17,104	417	2,287	7,857
$100,000 under $200,000	1,358	211,516	200,770	126,390	4,113	6,160	46,919	866	139,712	130,263	74,441	3,022	12,891	17,861
$200,000 under $500,000	2,181	732,528	724,217	479,752	15,052	25,806	111,166	1,625	538,851	533,149	335,721	9,542	45,919	74,347
$500,000 under $1,000,000	1,463	1,025,356	1,009,581	649,519	18,465	64,996	183,064	1,188	840,960	826,159	521,812	14,790	83,346	130,590
$1,000,000 or more	2,213	41,167,291	40,474,074	28,118,161	1,040,663	3,060,854	8,027,157	1,942	38,617,945	37,957,296	26,078,859	978,824	3,207,287	7,466,049
Receipts not reported	515	661	-	-	115	[1] 4,140	804	101	660	-	-	-	500	-
Transportation Equipment														
Total	5,390	79,724,357	78,386,153	59,251,615	2,060,329	5,384,050	14,693,815	3,594	76,880,594	75,588,472	56,863,640	2,000,857	5,643,482	14,181,026
$1 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)							
$10,000 under $25,000	505	9,443	9,074	6,346	737	[1] 4,690	3,620	245	6,400	6,357	3,924	206	253	1,443
$25,000 under $50,000	222	8,406	8,304	4,447	240	[1] 459	787							
$50,000 under $100,000	472	33,311	32,895	24,145	980	[1] 2,310	5,739	295	22,062	21,976	14,122	297	2,449	1,567
$100,000 under $200,000	724	112,983	111,137	77,348	2,733	3,322	28,158	510	78,956	77,337	48,949	1,861	7,005	15,488
$200,000 under $500,000	1,184	373,806	368,461	253,089	7,664	11,085	54,575	885	281,961	277,784	185,794	4,740	21,083	35,730
$500,000 under $1,000,000	632	459,470	449,328	339,186	9,336	6,467	78,461	462	335,458	326,208	235,757	5,430	22,886	44,571
$1,000,000 or more	1,368	78,725,898	77,405,979	58,546,360	2,038,518	5,371,257	14,518,262	1,193	76,155,757	74,878,810	56,375,094	1,988,323	5,589,806	14,082,227
Receipts not reported	(2)	(2)	-	-	(2)	(2)	(2)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Other Manufacturing														
Total	15,469	88,467,453	84,062,132	54,307,819	3,083,138	7,016,937	11,327,042	10,342	86,194,297	81,830,719	52,626,028	3,017,377	7,172,468	10,812,905
$1 under $10,000	1,229	4,102	3,764	3,719	434	[1] 4,269	15,222	479	2,028	1,878	695	86	396	10,986
$10,000 under $25,000	755	14,745	13,599	7,431	889	[1] 2,154	3,893	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	1,095	39,014	38,699	23,212	1,643	[1] 4,231	6,195	492	16,794	16,754	8,060	465	1,290	708
$50,000 under $100,000	2,103	158,567	157,427	97,509	4,346	951	15,870	1,308	100,348	99,472	57,364	2,436	6,316	8,594
$100,000 under $200,000	2,288	351,500	342,690	219,627	10,180	11,979	53,843	1,777	276,861	269,891	165,811	8,268	16,999	30,438
$200,000 under $500,000	3,108	1,001,112	986,963	664,622	21,991	14,443	144,947	2,481	810,717	801,402	518,624	15,422	47,214	98,406
$500,000 under $1,000,000	1,892	1,331,503	1,313,026	917,845	22,769	69,904	194,726	1,572	1,109,279	1,092,866	749,027	18,048	86,698	138,607
$1,000,000 or more	2,333	85,566,697	81,205,964	52,373,854	3,019,446	6,933,408	10,886,050	2,062	83,874,710	79,545,355	51,125,451	2,972,512	7,012,645	10,524,504
Receipts not reported	669	213	-	-	1,440	[1] 3,094	6,296	-	-	-	-	-	-	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
Total	66,045	102,398,443	99,190,985	58,303,545	10,400,692	10,602,908	4,946,579	42,315	87,786,594	85,161,445	48,018,244	9,102,853	11,225,336	4,251,269
$1 under $10,000	8,566	56,588	38,916	13,999	11,515	[1] 4,626	1,605	4,233	29,940	23,030	4,267	4,886	7,711	960
$10,000 under $25,000	7,497	133,638	118,262	53,548	15,443	[1] 1,946	4,025	4,479	81,895	69,791	21,917	8,861	11,275	2,099
$25,000 under $50,000	8,900	344,903	313,065	153,695	37,889	12,351	14,291	5,522	216,345	191,593	79,064	20,998	38,628	8,160
$50,000 under $100,000	10,565	799,104	771,325	405,074	66,484	31,421	14,539	7,026	537,670	516,850	247,241	45,571	61,297	10,426
$100,000 under $200,000	9,408	1,402,049	1,352,053	757,497	108,650	47,629	21,420	6,484	972,938	937,058	477,560	74,069	97,360	12,520
$200,000 under $500,000	9,711	3,059,330	2,989,393	1,726,763	229,202	141,645	60,563	7,733	2,456,660	2,399,750	1,341,697	176,933	188,435	49,350
$500,000 under $1,000,000	3,656	2,583,653	2,492,957	1,607,503	164,822	104,871	63,884	2,948	2,105,996	2,025,426	1,255,664	135,631	132,273	54,181
$1,000,000 or more	4,461	93,989,585	91,115,014	53,585,466	9,761,646	10,274,236	4,764,297	3,450	81,368,922	78,997,947	44,590,834	8,634,040	10,681,264	4,113,071
Receipts not reported	3,283	29,593	-	-	5,041	[1] 2,673	1,955	438	16,228	-	-	1,864	7,093	502
Transportation														
Total	50,972	47,033,243	44,844,089	30,638,930	4,050,551	1,652,819	1,372,511	33,015	34,736,410	33,060,598	21,865,143	3,009,852	2,149,272	901,650
$1 under $10,000	6,067	44,179	29,444	9,660	8,958	[1] 2,281	1,302	3,137	23,932	18,664	2,730	4,431	5,577	755
$10,000 under $25,000	6,098	106,714	95,902	40,011	11,776	990	2,632	3,842	67,899	59,623	18,275	7,578	8,530	1,755
$25,000 under $50,000	7,170	275,889	251,672	124,091	29,042	11,931	12,951	4,578	177,092	159,389	66,097	16,781	28,255	7,269
$50,000 under $100,000	7,971	605,879	582,425	311,178	47,659	28,894	6,637	5,128	396,572	378,634	182,177	32,509	47,143	5,370
$100,000 under $200,000	7,046	1,045,655	1,012,876	579,863	75,241	37,600	12,155	4,750	707,747	687,265	357,675	51,624	67,804	4,794
$200,000 under $500,000	7,782	2,442,135	2,393,414	1,428,828	166,444	108,812	39,862	6,138	1,947,950	1,909,884	1,104,511	127,170	134,167	31,818
$500,000 under $1,000,000	3,038	2,138,730	2,060,520	1,376,044	123,809	72,549	43,728	2,383	1,697,926	1,628,756	1,045,366	100,232	89,283	35,829
$1,000,000 or more	3,601	40,346,106	38,417,836	26,769,255	3,582,639	1,393,195	1,251,826	2,660	29,702,151	28,218,383	19,088,312	2,667,663	1,762,461	813,558
Receipts not reported	2,201	27,956	-	-	4,983	1,129	1,418	396	15,141	-	-	1,864	6,052	502
Local transportation														
Total	9,030	2,661,340	2,519,120	1,610,030	229,777	144,562	44,474	5,928	2,327,184	2,190,743	1,389,602	207,654	155,306	41,987
$1 under $10,000	2,325	15,211	14,769	1,333	3,838	1,750	(2)	1,718	12,380	12,253	1,007	2,949	2,165	-
$10,000 under $25,000	1,946	28,824	28,110	11,538	3,285	2,402	57	1,261	18,441	18,193	4,899	2,578	3,032	17
$25,000 under $50,000	1,329	47,733	46,411	23,944	4,921	1,540	269	845	30,145	29,212	13,816	2,833	2,149	269
$50,000 under $100,000	1,244	91,468	89,928	53,689	7,091	3,970	145	820	59,258	58,082	32,873	4,618	5,439	12
$100,000 under $200,000	850	123,031	118,677	76,525	10,003	2,182	699	406	57,002	55,248	32,637	5,683	5,022	415
$200,000 under $500,000	604	187,525	184,042	112,018	16,138	7,633	1,353	419	129,808	126,591	71,948	10,561	10,333	1,016
$500,000 under $1,000,000	266	189,231	183,912	112,152	12,290	11,360	2,271	240	167,080	162,077	97,721	11,251	11,772	1,721
$1,000,000 or more	268	1,978,233	1,853,271	1,218,831	172,210	113,759	39,679	219	1,853,070	1,729,087	1,134,701	167,181	115,394	38,537
Receipts not reported	198	84	-	-	(2)	[1] 34	-	-	-	-	-	-	-	-
Trucking and warehousing														
Total	25,673	14,073,715	13,824,016	9,383,677	791,382	409,626	232,185	17,342	10,928,971	10,730,801	7,102,018	615,885	523,511	203,742
$1 under $10,000	1,737	15,163	6,861	3,414	2,720	1,026	431	819	6,275	3,706	992	965	1,883	379
$10,000 under $25,000	2,121	37,081	35,333	13,540	4,416	1,336	1,042	1,492	26,595	25,097	7,968	3,266	2,842	1,040
$25,000 under $50,000	3,555	130,941	124,900	63,821	12,582	5,517	6,711	2,115	75,388	72,235	32,080	7,547	11,014	6,367
$50,000 under $100,000	3,994	303,877	294,241	152,034	23,795	13,621	653	2,587	199,664	192,176	90,946	17,440	21,594	571
$100,000 under $200,000	3,995	592,050	580,086	321,122	40,220	28,804	3,403	2,980	447,557	438,174	227,196	28,729	37,507	2,921
$200,000 under $500,000	5,315	1,657,335	1,624,237	955,118	108,037	65,176	18,949	4,249	1,337,483	1,311,281	745,676	85,899	79,564	15,278
$500,000 under $1,000,000	1,918	1,320,083	1,279,124	836,774	72,574	42,398	26,734	1,518	1,058,770	1,024,001	645,008	57,975	48,308	24,609
$1,000,000 or more	1,994	10,012,667	9,879,234	7,037,854	526,649	251,715	174,118	1,439	7,773,101	7,664,131	5,352,152	413,761	318,334	152,577
Receipts not reported	1,043	4,518	-	-	389	33	144	(2)	(2)	-	-	(2)	(2)	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued														
Transportation--Continued														
Transportation services														
Total	7,185	3,252,212	3,157,044	2,177,969	207,484	138,378	60,991	4,291	2,353,461	2,273,484	1,513,628	130,413	166,807	52,974
$1 under $10,000	741	3,007	2,508	1,875	170	[1] 3,598	(2)	(2)	(2)	(2)	-	(2)	(2)	-
$10,000 under $25,000	1,024	18,172	16,509	6,010	1,568	[1] 236	-	591	10,263	9,345	2,649	743	1,759	-
$25,000 under $50,000	953	33,609	31,848	13,879	2,529	952	578	742	25,802	25,005	9,075	1,528	2,778	16
$50,000 under $100,000	1,266	89,140	87,955	46,775	3,996	4,105	90	646	46,952	46,124	18,225	1,306	6,824	15
$100,000 under $200,000	978	149,075	146,404	79,512	5,591	9,560	2,524	628	93,208	91,818	43,778	4,812	11,186	97
$200,000 under $500,000	827	274,311	270,550	174,514	14,689	15,422	353	696	234,388	230,699	147,453	12,187	16,668	350
$500,000 under $1,000,000	420	301,663	287,680	210,098	15,727	9,896	3,213	309	229,725	216,164	152,902	15,047	11,642	3,189
$1,000,000 or more	563	2,376,449	2,313,590	1,645,306	162,625	102,785	54,229	392	1,708,368	1,653,822	1,139,546	94,140	115,304	49,307
Receipts not reported	413	6,786	-	-	589	[1] 508	-	(2)	(2)	-	-	(2)	(2)	-
Other transportation														
Total	9,083	27,045,976	25,343,909	17,467,254	2,821,908	960,253	1,034,861	5,454	19,126,794	17,865,570	11,859,895	2,055,900	1,303,648	602,947
$1 under $10,000	1,263	10,798	5,306	3,038	2,230	[1] 1,459	866	431	4,688	2,198	731	437	1,315	376
$10,000 under $25,000	1,006	22,637	15,950	8,923	2,507	[1] 2,512	1,533	498	12,600	6,988	2,759	991	897	698
$25,000 under $50,000	1,333	63,606	48,513	22,447	9,010	3,922	5,393	876	45,757	32,937	11,126	4,873	12,314	617
$50,000 under $100,000	1,466	121,394	110,301	58,680	12,777	7,198	5,749	1,074	90,698	82,252	40,133	9,145	13,286	4,772
$100,000 under $200,000	1,222	181,499	167,709	102,704	19,427	[1] 2,946	5,529	736	109,980	102,025	54,064	12,400	14,089	1,361
$200,000 under $500,000	1,035	322,964	314,585	187,178	27,580	20,581	19,207	775	246,271	241,313	139,434	18,523	27,602	15,174
$500,000 under $1,000,000	434	327,753	309,804	217,020	23,218	8,895	11,510	317	242,351	226,514	149,735	15,959	17,561	6,310
$1,000,000 or more	776	25,978,757	24,371,741	16,867,264	2,721,155	924,936	983,800	609	18,367,612	17,171,343	11,461,913	1,992,581	1,213,429	573,137
Receipts not reported	548	16,568	-	-	4,004	1,638	1,274	138	6,837	-	-	991	3,155	502
Communication														
Total	7,375	25,068,363	24,529,756	12,337,414	2,630,470	4,533,801	1,529,919	4,582	24,373,317	23,862,024	11,968,082	2,513,848	4,618,118	1,468,678
$1 under $10,000	508	3,925	2,595	1,712	646	[1] 919	63	176	2,287	1,084	389	94	1,397	-
$10,000 under $25,000	555	10,160	9,284	4,301	1,273	[1] 497	717	308	5,889	5,167	1,362	794	1,197	64
$25,000 under $50,000	1,058	44,207	38,952	19,710	5,867	[1] 1,549	900	455	20,790	15,990	6,352	2,240	6,605	487
$50,000 under $100,000	1,451	109,000	106,371	50,056	11,610	[1] 1,382	4,108	970	72,253	70,695	30,411	7,667	8,169	2,616
$100,000 under $200,000	1,544	232,463	218,877	106,296	23,940	4,562	4,934	1,153	175,305	162,830	69,579	16,148	20,823	3,844
$200,000 under $500,000	1,051	315,070	306,460	135,698	35,337	15,337	9,299	826	246,004	238,838	97,565	26,442	32,205	8,672
$500,000 under $1,000,000	330	226,276	220,169	88,992	27,058	18,386	6,743	301	203,612	197,756	76,493	22,633	28,040	6,424
$1,000,000 or more	402	24,125,688	23,627,048	11,930,649	2,524,723	4,503,259	1,502,618	350	23,646,090	23,169,664	11,685,931	2,437,830	4,518,641	1,446,571
Receipts not reported	479	1,574	-	-	16	[1] 3,396	537	(2)	(2)	-	-	-	(2)	-
Electric, Gas, and Sanitary Services														
Total	7,698	30,296,837	29,817,140	15,327,201	3,719,671	4,416,288	2,044,149	4,718	28,676,867	28,238,823	14,185,019	3,579,153	4,457,946	1,880,941
$1 under $10,000	1,991	8,484	6,877	2,627	1,911	[1] 1,426	240	920	3,721	3,282	1,148	361	737	205
$10,000 under $25,000	844	16,764	13,076	9,236	2,394	[1] 2,439	676	329	8,107	5,001	2,280	489	1,548	280
$25,000 under $50,000	672	24,807	22,441	9,894	2,980	1,969	440	489	18,463	16,214	6,615	1,977	3,768	404
$50,000 under $100,000	1,144	84,225	82,529	43,840	7,215	3,909	3,794	929	68,845	67,521	34,653	5,395	5,985	2,440
$100,000 under $200,000	818	123,931	120,300	71,338	9,469	5,467	4,331	581	89,886	86,963	50,306	6,297	8,733	3,882
$200,000 under $500,000	879	302,125	289,519	162,237	27,421	17,496	11,402	769	262,706	251,028	139,621	23,321	22,063	8,860
$500,000 under $1,000,000	288	218,647	212,268	142,467	13,955	13,936	13,413	263	204,458	198,914	133,805	12,766	14,950	11,928
$1,000,000 or more	459	29,517,791	29,070,130	14,885,562	3,654,284	4,377,782	2,009,853	440	28,020,681	27,609,900	13,816,591	3,528,547	4,400,162	1,852,942
Receipts not reported	603	63	-	-	42	[1] 406	-	-	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE														
Total	465,841	410,369,867	403,232,835	314,809,742	3,567,313	8,931,782	45,794,062	318,746	355,876,403	349,640,978	271,828,207	2,964,228	10,498,513	39,139,291
$1 under $10,000	17,287	107,640	74,354	48,963	5,487	[1] 31,714	33,083	4,892	39,769	22,483	12,141	1,008	8,623	5,770
$10,000 under $25,000	20,230	414,968	341,047	199,446	13,048	[1] 25,527	84,640	7,596	183,756	131,023	69,037	4,865	22,099	29,616
$25,000 under $50,000	37,367	1,480,229	1,392,903	806,404	40,096	[1] 35,507	235,033	16,926	695,030	639,019	344,639	17,258	53,608	108,898
$50,000 under $100,000	63,956	4,859,871	4,716,601	2,797,139	97,450	35,521	754,249	37,762	2,926,523	2,820,047	1,607,032	52,489	161,170	440,240
$100,000 under $200,000	85,946	12,812,168	12,527,060	7,989,608	204,280	237,299	1,830,325	60,094	9,064,573	8,841,274	5,494,576	134,565	431,185	1,306,828
$200,000 under $500,000	109,063	35,511,638	34,841,413	23,675,873	445,973	897,555	4,825,869	85,813	28,198,072	27,638,453	18,395,358	344,237	1,161,364	3,787,407
$500,000 under $1,000,000	56,333	40,204,862	39,525,382	29,545,004	403,639	897,496	5,116,593	47,530	33,954,542	33,367,828	24,737,848	324,933	1,091,754	4,225,498
$1,000,000 or more	64,294	314,906,830	309,814,075	249,747,305	2,351,271	6,967,808	32,904,174	56,135	280,753,394	276,180,851	221,167,576	2,082,684	7,554,098	29,233,216
Receipts not reported	11,353	71,661	-	-	6,069	[1] 11,149	10,096	1,997	60,744	-	-	2,189	14,612	1,818

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE--Continued														
Wholesale Trade														
Total	142,531	185,573,100	182,687,302	153,829,515	1,143,934	3,704,518	18,551,437	103,192	163,159,756	160,618,071	134,608,771	965,029	4,312,772	16,113,638
$1 under $10,000	7,595	51,766	31,541	20,329	1,706	[1] 13,065	12,622	2,810	23,204	12,855	7,165	446	4,687	2,208
$10,000 under $25,000	6,342	154,755	103,253	59,865	5,341	[1] 4,606	17,487	2,835	83,455	45,487	24,412	2,468	11,146	7,386
$25,000 under $50,000	8,359	346,771	306,349	168,703	10,432	[1] 9,548	57,486	4,271	181,315	154,820	79,586	5,287	15,473	25,799
$50,000 under $100,000	13,707	1,063,689	1,007,045	565,241	21,237	20,614	134,171	8,570	687,991	638,638	323,196	13,814	54,877	75,160
$100,000 under $200,000	17,424	2,674,736	2,569,723	1,697,424	33,765	68,312	337,983	12,651	1,978,007	1,891,499	1,181,769	25,875	120,272	225,799
$200,000 under $500,000	30,177	10,110,949	9,887,131	7,181,625	109,026	238,033	1,206,070	23,794	8,065,255	7,875,981	5,619,058	85,127	320,472	952,437
$500,000 under $1,000,000	22,058	15,948,731	15,709,564	12,203,547	148,561	334,024	1,815,590	18,615	13,474,630	13,272,375	10,247,214	121,616	426,337	1,476,313
$1,000,000 or more	32,093	155,174,480	153,072,696	131,932,781	809,366	3,076,060	14,966,103	28,655	138,626,367	136,726,416	117,126,371	708,572	3,351,176	13,348,445
Receipts not reported	4,771	47,223	-	-	4,500	[1] 5,306	3,925	994	39,532	-	-	1,824	8,332	91
Groceries and related products														
Total	16,052	38,718,139	38,312,007	34,265,432	172,452	369,309	1,865,556	10,888	32,785,592	32,442,155	28,917,733	141,310	436,779	1,615,319
$1 under $10,000	483	2,706	2,011	676	217	[1] 863	[2]	} 352	7,966	3,692	1,129	282	2,006	752
$10,000 under $25,000	470	11,117	7,275	2,746	439	1,315	834							
$25,000 under $50,000	708	24,659	23,880	9,211	503	[1] 1,717	314	287	9,958	9,367	2,555	251	1,117	132
$50,000 under $100,000	1,146	80,346	79,196	34,925	1,641	503	1,978	565	41,904	41,011	13,619	890	2,731	560
$100,000 under $200,000	1,795	272,626	267,789	183,469	4,556	2,027	7,681	1,272	198,594	194,389	121,843	3,568	9,553	4,672
$200,000 under $500,000	3,461	1,115,717	1,094,441	852,061	11,578	5,943	52,739	2,010	657,803	647,134	469,882	7,616	18,803	32,235
$500,000 under $1,000,000	2,144	1,496,762	1,489,329	1,199,415	13,063	22,174	72,251	1,532	1,100,637	1,095,215	877,843	10,319	28,650	58,129
$1,000,000 or more	5,538	35,713,315	35,348,086	31,982,929	140,453	339,695	1,729,757	4,706	30,767,840	30,451,347	27,430,862	118,382	373,518	1,518,839
Receipts not reported	308	891	-	-	[2]	232	-	[2]	[2]	-	-	[2]	[2]	-
Farm products--raw materials														
Total	5,628	14,372,808	14,148,473	13,193,913	97,940	90,884	1,321,289	3,798	10,150,706	9,978,686	9,220,719	69,174	135,160	1,007,208
$1 under $10,000	} 300	8,862	6,797	3,302	645	[1] 1,215	2,002	{ [2]	[2]	[2]	[2]	-	[2]	-
$10,000 under $25,000								[2]	[2]	[2]	[2]	[2]	[2]	[2]
$25,000 under $50,000								[2]	[2]	[2]	[2]	[2]	[2]	-
$50,000 under $100,000	271	20,385	19,501	6,592	594	1,025	3,439	211	15,740	14,981	4,366	355	1,322	3,390
$100,000 under $200,000	347	54,757	51,470	38,446	912	[1] 1,213	3,920	142	24,559	23,617	18,550	386	998	1,496
$200,000 under $500,000	1,138	391,867	378,024	323,777	8,187	1,508	35,686	632	223,253	211,624	172,781	5,078	6,751	25,369
$500,000 under $1,000,000	1,425	1,054,860	1,030,563	913,518	13,640	5,276	83,782	1,000	739,246	724,899	643,519	8,788	11,449	58,168
$1,000,000 or more	2,111	12,841,015	12,662,118	11,908,278	73,834	85,191	1,192,369	1,625	9,142,437	9,000,457	8,380,305	54,123	114,045	918,678
Receipts not reported	[2]	[2]	-	-	[2]	[2]	[2]	[2]	[2]	-	-	[2]	[2]	[2]
Electrical goods														
Total	7,883	9,783,780	9,646,309	7,740,772	42,502	274,268	1,308,805	5,516	8,899,578	8,781,985	7,064,281	32,109	320,048	1,120,472
$1 under $10,000	355	4,655	1,396	1,015	42	[1] 2,073	169	[2]	[2]	[2]	[2]	-	[2]	-
$10,000 under $25,000	270	9,275	4,764	2,342	16	[1] 305	2,035	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$25,000 under $50,000	709	26,564	25,077	11,817	1,779	[1] 2,914	3,541	291	10,944	10,775	4,425	170	862	728
$50,000 under $100,000	812	63,960	59,765	32,991	1,387	[1] 4,151	9,898	414	31,470	27,993	11,861	500	3,293	3,779
$100,000 under $200,000	1,206	176,225	171,365	99,576	2,637	5,927	36,533	897	134,607	129,842	67,177	2,177	8,753	22,505
$200,000 under $500,000	1,305	428,798	424,636	286,546	2,575	10,788	64,494	1,012	330,089	327,567	222,026	1,898	12,384	54,113
$500,000 under $1,000,000	1,065	786,521	777,027	582,949	4,212	22,553	117,133	928	692,713	683,765	512,398	3,761	23,999	98,584
$1,000,000 or more	1,919	8,276,223	8,182,279	6,723,536	29,679	244,219	1,075,002	1,739	7,683,808	7,599,818	6,245,195	23,472	269,179	940,632
Receipts not reported	241	11,559	-	-	175	224	-	[2]	[2]	-	-	[2]	[2]	-
Machinery, equipment, and supplies														
Total	20,888	16,288,574	15,831,126	12,264,967	159,107	524,050	2,451,339	15,451	14,424,392	14,021,037	10,825,823	137,378	609,066	2,133,191
$1 under $10,000	1,178	8,194	5,302	2,914	229	[1] 2,292	2,182	545	3,639	2,239	1,225	129	614	902
$10,000 under $25,000	1,223	33,351	18,434	11,929	1,723	[1] 1,939	2,302	573	23,117	8,891	4,885	1,034	2,057	1,711
$25,000 under $50,000	1,513	77,789	57,283	33,009	1,677	37	12,779	861	43,442	31,079	17,489	1,141	3,209	6,977
$50,000 under $100,000	2,172	189,027	165,097	90,082	3,952	7,047	21,424	1,490	136,389	113,828	58,974	2,978	10,764	11,516
$100,000 under $200,000	3,277	499,923	485,404	310,296	6,902	13,193	75,463	2,277	358,648	348,935	206,130	5,214	25,723	45,064
$200,000 under $500,000	4,129	1,408,768	1,365,132	983,080	17,730	49,136	198,229	3,369	1,189,145	1,149,078	822,633	15,540	57,474	160,392
$500,000 under $1,000,000	3,228	2,293,239	2,253,668	1,686,721	22,808	68,982	283,401	2,906	2,065,987	2,029,555	1,508,148	20,932	80,256	237,262
$1,000,000 or more	3,434	11,770,205	11,480,806	9,146,936	100,324	390,114	1,853,976	3,217	10,600,023	10,337,432	8,206,339	88,974	426,970	1,669,367
Receipts not reported	735	8,078	-	-	3,762	[1] 228	1,583	213	4,002	-	-	1,436	1,999	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE--Continued														
Wholesale Trade--Continued														
Other wholesale trade														
Total	92,080	106,409,799	104,749,387	86,364,431	671,933	2,446,007	11,604,448	67,539	96,899,488	95,394,208	78,580,215	585,058	2,811,719	10,237,448
$1 under $10,000	5,474	35,489	22,202	15,336	1,215	[1] 7,632	10,266	1,935	17,107	8,768	4,947	229	3,481	1,306
$10,000 under $25,000	4,312	98,821	71,733	42,471	3,087	[1] 3,511	12,284	1,938	46,704	31,758	17,644	1,175	7,073	4,776
$25,000 under $50,000	5,299	211,810	194,989	112,129	5,907	[1] 4,110	38,885	2,777	114,036	101,260	54,467	3,458	10,191	17,962
$50,000 under $100,000	9,307	709,971	683,486	400,651	13,663	16,190	97,432	5,890	462,488	440,825	234,376	9,091	36,767	55,915
$100,000 under $200,000	10,800	1,671,205	1,593,695	1,065,637	18,758	48,378	214,386	8,063	1,261,599	1,194,716	768,069	14,530	75,245	152,062
$200,000 under $500,000	20,143	6,765,799	6,624,898	4,736,161	68,956	170,658	854,922	16,769	5,664,965	5,540,578	3,931,736	54,995	225,060	680,328
$500,000 under $1,000,000	14,197	10,317,349	10,158,977	7,820,944	94,838	215,039	1,259,023	12,249	8,876,047	8,738,941	6,705,306	77,816	281,983	1,024,170
$1,000,000 or more	19,091	86,573,722	85,399,407	72,171,102	465,076	2,016,841	9,114,999	17,367	80,432,259	79,337,362	66,863,670	423,621	2,167,464	8,300,929
Receipts not reported	3,452	25,633	-	-	433	[1] 5,846	2,251	552	24,283	-	-	143	4,455	-
Retail Trade														
Total	315,581	220,514,318	216,340,613	157,762,025	2,384,474	5,144,086	26,679,579	209,944	189,217,298	185,587,396	134,599,797	1,968,573	6,078,834	22,579,160
$1 under $10,000	9,608	55,333	42,359	28,587	3,781	[1] 18,445	20,374	2,082	16,565	9,628	4,976	562	3,936	3,562
$10,000 under $25,000	13,538	253,157	231,714	137,148	7,645	[1] 21,153	64,316	4,591	96,481	82,647	43,771	2,397	10,445	22,061
$25,000 under $50,000	28,513	1,112,510	1,067,059	623,371	29,341	[1] 23,404	175,980	12,410	503,308	474,435	259,427	11,720	37,280	82,782
$50,000 under $100,000	49,729	3,756,933	3,671,135	2,207,972	75,303	13,659	613,044	28,854	2,213,021	2,156,442	1,269,380	38,013	104,641	358,713
$100,000 under $200,000	66,666	9,868,540	9,690,305	6,112,753	167,079	163,542	1,446,153	46,081	6,893,818	6,758,060	4,185,912	106,171	302,581	1,049,315
$200,000 under $500,000	76,392	24,607,524	24,169,636	15,937,625	327,397	645,454	3,483,786	60,082	19,518,038	19,153,860	12,352,666	252,086	821,622	2,739,944
$500,000 under $1,000,000	33,195	23,497,288	23,065,359	16,785,095	249,194	547,010	3,206,272	28,053	19,870,249	19,492,604	14,051,566	198,679	645,589	2,672,186
$1,000,000 or more	31,411	157,338,693	154,403,046	115,929,474	1,523,211	3,843,195	17,663,484	26,802	140,084,704	137,459,720	102,432,099	1,358,580	4,146,460	15,648,870
Receipts not reported	6,522	24,340	-	-	1,523	[1] 5,772	6,170	986	21,114	-	-	365	6,280	1,727
Building materials, hardware, and farm equipment														
Total	30,055	13,267,832	12,996,141	9,998,104	132,389	324,127	2,675,365	21,402	11,398,715	11,163,279	8,582,805	106,804	401,678	2,238,019
$1 under $10,000	613	3,114	2,443	1,452	63	[1] 446	1,605	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	1,162	21,562	18,945	11,874	335	179	3,291	562	11,863	9,894	5,769	103	1,079	1,611
$25,000 under $50,000	1,613	61,936	59,785	39,767	954	[1] 2,684	19,296	758	31,917	30,996	18,847	446	1,886	8,880
$50,000 under $100,000	3,568	266,881	258,479	173,276	4,370	[1] 3,915	79,782	2,148	161,714	155,240	101,130	2,329	7,089	49,885
$100,000 under $200,000	6,169	925,436	907,384	627,833	12,613	5,916	221,836	4,163	638,881	626,466	423,774	7,945	24,682	150,468
$200,000 under $500,000	8,877	2,934,558	2,874,721	2,126,187	35,514	64,190	637,296	7,151	2,406,485	2,353,596	1,722,859	28,713	81,224	525,427
$500,000 under $1,000,000	4,887	3,415,015	3,352,392	2,650,301	29,714	76,174	759,448	4,257	3,001,440	2,944,360	2,329,831	24,533	85,424	644,857
$1,000,000 or more	2,369	5,636,169	5,521,992	4,367,414	48,615	185,847	952,395	2,130	5,142,549	5,042,094	3,980,280	42,726	199,836	856,636
Receipts not reported	793	3,161	-	-	211	[1] 1,134	416	(2)	(2)	-	-	(2)	(2)	(2)
General merchandise stores														
Total	20,814	45,893,476	44,582,836	28,546,291	630,396	1,916,669	7,133,731	14,931	41,928,715	40,733,761	25,749,942	579,837	2,026,277	6,417,094
$1 under $10,000	1,273	5,231	4,466	2,249	335	[1] 1,095	638	532	2,616	2,213	833	156	244	334
$10,000 under $25,000	1,034	20,192	16,708	9,441	659	[1] 270	7,916	396	9,778	6,784	3,555	469	2,064	3,708
$25,000 under $50,000	2,048	79,377	77,337	45,559	2,408	433	22,007	1,084	43,052	41,821	24,122	816	2,435	13,348
$50,000 under $100,000	3,049	231,886	227,887	150,957	4,911	800	62,095	1,924	148,959	146,136	96,741	2,920	5,905	35,319
$100,000 under $200,000	3,208	470,296	459,949	309,442	9,125	13,014	106,673	2,360	351,190	341,682	224,009	5,969	19,482	74,361
$200,000 under $500,000	4,898	1,624,664	1,591,154	1,075,728	25,957	48,899	303,710	4,182	1,390,192	1,363,978	921,453	21,392	64,474	245,015
$500,000 under $1,000,000	1,949	1,421,264	1,389,955	932,260	20,436	56,840	226,511	1,887	1,375,123	1,347,166	906,146	19,837	57,918	209,352
$1,000,000 or more	2,896	42,036,936	40,815,380	26,020,655	566,454	1,797,624	6,404,101	2,516	38,604,422	37,483,981	23,573,083	528,231	1,872,894	5,835,657
Receipts not reported	459	3,630	-	-	111	424	80	(2)	(2)	-	-	(2)	(2)	-
Food stores														
Total	22,249	49,582,850	49,196,005	38,805,831	486,111	764,261	2,989,436	13,061	43,832,880	43,486,688	34,257,966	427,345	867,980	2,680,497
$1 under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
$10,000 under $25,000	472	9,978	8,324	6,572	316	[1] 775	893	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	1,723	65,331	64,551	43,496	1,499	[1] 2,101	3,603	555	20,720	20,450	12,647	702	1,082	597
$50,000 under $100,000	2,398	176,908	173,979	120,739	3,552	[1] 3,435	11,760	1,084	77,566	76,323	49,554	1,154	2,014	5,090
$100,000 under $200,000	4,742	689,518	683,025	489,689	9,155	2,830	31,304	2,636	380,827	376,433	257,969	5,671	8,092	18,533
$200,000 under $500,000	3,924	1,263,281	1,251,554	975,201	13,573	5,278	65,801	2,338	738,142	728,618	552,006	8,655	17,086	31,676
$500,000 under $1,000,000	2,884	2,023,464	2,011,251	1,594,711	18,876	20,750	110,549	2,148	1,492,303	1,482,852	1,156,925	13,411	30,432	80,213
$1,000,000 or more	5,133	45,348,005	45,002,831	35,574,910	438,970	745,049	2,763,769	4,158	41,117,563	40,801,638	32,228,597	397,670	807,712	2,544,372
Receipts not reported	798	5,871	-	-	83	[1] 2,708	1,628	(2)	(2)	-	-	-	(2)	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE--Continued														
Retail Trade--Continued														
Automotive dealers														
Total	50,644	53,630,939	53,007,317	44,656,209	301,736	543,615	6,082,501	34,021	43,583,972	43,102,130	36,231,972	228,960	728,299	4,792,547
$1 under $10,000	1,379	10,061	7,073	5,187	1,073	[1] 2,599	2,967	333	3,659	1,687	1,049	166	1,137	220
$10,000 under $25,000	1,129	19,664	18,749	13,465	463	[1] 4,228	8,191	192	3,314	3,140	1,621	51	713	450
$25,000 under $50,000	1,896	72,534	69,580	48,986	1,998	[1] 4,740	13,476	612	24,593	23,276	13,771	556	1,904	4,779
$50,000 under $100,000	4,802	380,377	371,807	255,534	5,222	[1] 5,692	63,663	2,317	189,309	184,264	119,926	2,421	7,224	25,592
$100,000 under $200,000	6,357	946,080	932,203	671,780	13,060	8,348	129,844	4,067	615,176	605,604	425,276	8,896	19,328	91,477
$200,000 under $500,000	10,962	3,611,160	3,545,632	2,773,998	32,639	44,853	466,156	7,464	2,489,343	2,442,194	1,862,343	22,988	73,113	304,330
$500,000 under $1,000,000	8,983	6,514,397	6,443,138	5,372,868	37,506	66,619	848,972	7,052	5,080,954	5,026,967	4,165,860	28,096	99,826	629,756
$1,000,000 or more	14,177	42,075,240	41,619,135	35,514,391	209,615	441,068	4,549,190	11,844	35,176,485	34,814,998	29,642,126	165,659	524,370	3,735,943
Receipts not reported	958	1,426	-	-	160	[1] 14	42	[2]	[2]	-	-	[2]	[2]	-
Apparel and accessory stores														
Total	32,701	12,717,594	12,338,568	7,925,844	104,728	460,685	2,297,536	25,138	11,265,641	10,918,301	6,980,512	88,578	527,067	1,957,302
$1 under $10,000	795	4,688	4,358	4,300	109	[1] 2,576	2,439	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$10,000 under $25,000	1,035	18,375	17,970	11,867	217	[1] 4,162	7,005	248	4,774	4,772	2,827	115	219	2,425
$25,000 under $50,000	2,196	87,605	85,541	56,285	1,537	[1] 3,718	32,807	1,008	41,979	41,081	26,374	476	3,774	16,077
$50,000 under $100,000	6,647	496,420	492,057	311,610	4,474	10,947	136,432	4,742	363,712	360,433	225,520	2,948	16,743	95,344
$100,000 under $200,000	7,766	1,122,029	1,105,782	705,798	10,467	32,059	273,338	6,229	902,868	888,408	559,810	7,706	41,143	215,536
$200,000 under $500,000	9,146	3,000,870	2,955,385	1,847,428	23,147	141,966	561,613	8,347	2,740,793	2,699,874	1,687,298	19,795	154,509	509,071
$500,000 under $1,000,000	3,111	2,188,749	2,133,826	1,340,807	17,674	90,441	380,295	2,859	2,021,009	1,970,206	1,231,548	16,043	97,892	346,785
$1,000,000 or more	1,500	5,797,247	5,543,649	3,647,749	47,061	194,874	903,607	1,408	5,187,852	4,952,582	3,246,666	41,450	211,415	770,045
Receipts not reported	504	1,611	-	-	42	854	-	[2]	[2]	-	-	[2]	[2]	-
Furniture, home furnishings, and equipment stores														
Total	27,687	9,873,644	9,485,062	6,302,145	83,092	210,611	1,627,578	18,539	8,028,881	7,697,192	5,055,501	62,147	299,193	1,278,135
$1 under $10,000	587	2,543	2,219	1,338	123	[1] 916	682	[2]	[2]	[2]	[2]	-	-	[2]
$10,000 under $25,000	1,239	24,042	20,878	11,527	529	[1] 1,164	7,383	532	12,020	9,283	4,542	314	1,107	3,567
$25,000 under $50,000	2,330	94,033	85,966	50,785	1,677	567	18,048	971	41,466	35,558	19,301	879	5,816	5,939
$50,000 under $100,000	3,712	284,140	276,076	176,565	3,587	[1] 5,680	49,430	1,728	138,740	133,579	82,858	1,673	5,237	22,574
$100,000 under $200,000	6,600	1,013,540	987,602	641,690	11,051	11,451	173,468	4,752	731,465	712,529	450,842	7,967	31,551	124,066
$200,000 under $500,000	8,373	2,727,687	2,648,283	1,698,506	23,374	53,944	491,293	6,654	2,187,569	2,118,360	1,335,951	18,710	75,964	374,190
$500,000 under $1,000,000	2,954	2,090,405	2,012,980	1,353,854	20,631	59,935	339,150	2,545	1,816,244	1,743,785	1,161,211	13,205	64,842	284,017
$1,000,000 or more	1,347	3,634,293	3,451,058	2,367,880	22,012	92,381	546,026	1,209	3,098,306	2,943,997	2,000,737	19,307	114,345	463,711
Receipts not reported	546	2,961	-	-	108	93	2,098	[2]	[2]	-	-	[2]	[2]	-
Eating and drinking places														
Total	57,492	12,067,588	11,802,180	5,502,115	350,339	282,810	282,259	32,197	9,186,403	8,969,394	4,178,351	246,025	434,512	213,633
$1 under $10,000	1,357	11,537	7,456	4,640	963	[1] 3,574	555	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$10,000 under $25,000	3,775	73,031	67,668	35,779	3,257	[1] 3,508	1,322	1,126	23,013	20,406	10,319	479	2,428	194
$25,000 under $50,000	10,267	395,292	381,678	194,501	13,353	[1] 5,261	14,171	4,116	165,701	156,695	80,440	4,774	10,284	4,268
$50,000 under $100,000	13,266	975,760	951,961	448,095	31,120	3,479	23,744	7,301	537,806	524,578	246,551	14,869	25,122	12,051
$100,000 under $200,000	12,304	1,797,768	1,774,582	807,316	59,480	13,474	36,866	7,203	1,051,549	1,038,259	457,191	32,077	58,133	20,677
$200,000 under $500,000	11,470	3,634,066	3,589,138	1,570,678	99,294	111,119	58,213	8,960	2,884,164	2,850,312	1,225,746	73,873	138,832	44,047
$500,000 under $1,000,000	2,866	1,974,863	1,942,612	842,839	57,110	59,698	38,846	2,380	1,648,333	1,620,805	721,344	43,722	79,270	32,890
$1,000,000 or more	758	3,202,757	3,087,085	1,598,267	85,213	109,265	108,439	638	2,869,055	2,757,381	1,436,212	75,997	117,309	99,485
Receipts not reported	1,428	2,514	-	-	549	[1] 1,882	103	255	2,204	-	-	-	1,653	-
Other retail trade														
Total	73,939	23,480,395	22,932,504	16,025,486	295,683	641,308	3,591,173	50,655	19,992,091	19,516,651	13,562,748	228,877	793,828	3,001,933
$1 under $10,000	3,430	17,665	13,854	8,908	1,028	[1] 6,612	11,359	643	3,635	3,091	1,703	[2]	747	762
$10,000 under $25,000	3,692	66,313	62,472	36,623	1,869	[1] 7,225	28,315	1,517	30,360	27,994	14,870	784	2,259	10,090
$25,000 under $50,000	6,441	256,402	242,621	143,992	5,915	[1] 5,900	52,572	3,306	133,880	124,558	63,925	3,071	10,099	28,894
$50,000 under $100,000	12,287	944,561	918,889	571,196	18,067	17,155	186,138	7,610	595,215	575,889	347,100	9,699	35,307	112,858
$100,000 under $200,000	19,519	2,903,873	2,839,778	1,859,205	42,128	76,450	472,824	14,670	2,221,862	2,168,679	1,387,041	29,940	100,170	354,197
$200,000 under $500,000	18,743	5,811,238	5,713,769	3,869,899	73,899	175,205	899,704	14,985	4,681,350	4,596,928	3,045,010	57,960	216,420	706,188
$500,000 under $1,000,000	5,561	3,869,131	3,779,205	2,697,455	47,247	116,553	502,501	4,925	3,434,843	3,356,463	2,378,701	39,832	129,985	444,316
$1,000,000 or more	3,230	9,608,046	9,361,916	6,838,208	105,271	277,087	1,435,957	2,898	8,888,472	8,663,049	6,324,398	87,540	298,579	1,343,021
Receipts not reported	1,035	3,166	-	-	259	[1] 1,405	1,803	[2]	[2]	-	-	[2]	[2]	[2]

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
Total	399,115	131,982,953	71,797,493	35,331,676	3,286,979	13,147,224	622,370	257,651	116,296,652	62,422,389	31,145,688	2,453,840	14,877,559	419,005
$1 under $10,000	131,068	528,821	105,166	17,192	85,139	[1] 118,783	17,595	69,373	313,618	56,428	6,656	35,073	103,089	4,876
$10,000 under $25,000	80,094	1,300,489	415,118	69,975	182,787	162,526	11,291	56,528	920,490	254,974	38,898	118,832	275,522	2,957
$25,000 under $50,000	58,673	2,109,649	839,264	121,308	257,818	300,165	26,678	44,195	1,591,574	593,915	79,850	181,153	438,259	15,365
$50,000 under $100,000	46,160	3,247,786	1,563,552	232,318	322,095	456,291	15,016	36,222	2,555,931	1,152,456	156,400	232,842	577,650	10,678
$100,000 under $200,000	27,818	3,896,569	1,856,535	352,922	325,051	429,947	27,703	22,081	3,087,737	1,370,624	231,620	220,313	585,671	12,032
$200,000 under $500,000	19,255	5,964,677	2,554,035	603,784	383,502	598,463	53,659	15,536	4,827,499	1,874,430	392,173	252,598	762,603	27,830
$500,000 under $1,000,000	7,518	5,277,307	1,904,162	551,127	238,779	491,085	22,831	6,294	4,439,828	1,460,386	416,036	160,640	607,271	16,881
$1,000,000 or more	8,904	109,656,347	62,559,661	33,383,050	1,490,491	10,884,852	446,257	7,416	98,559,975	55,659,176	29,824,055	1,252,389	11,527,494	328,386
Receipts not reported	19,628	1,308	-	-	1,317	[1] 57,322	1,340	-	-	-	-	-	-	-
Finance														
Total	104,362	49,936,203	8,686,283	911,745	922,230	8,728,218	181,518	71,513	44,946,916	7,723,408	785,914	821,918	9,347,449	130,043
$1 under $10,000	41,066	113,713	14,710	697	6,776	[1] 41,057	8,533	23,219	74,483	9,184	295	1,600	36,998	1,510
$10,000 under $25,000	10,628	170,813	34,194	4,005	3,928	34,851	479	7,648	121,689	20,677	1,309	2,186	57,871	226
$25,000 under $50,000	8,578	310,194	87,674	3,115	6,427	25,660	2,234	6,187	223,095	58,378	2,536	3,298	79,359	2,136
$50,000 under $100,000	10,534	762,635	270,402	11,667	14,245	140,215	1,994	8,750	638,142	221,929	9,928	11,317	173,079	1,956
$100,000 under $200,000	9,328	1,315,935	363,046	14,306	22,907	202,488	991	8,213	1,162,672	308,186	12,818	18,857	242,919	987
$200,000 under $500,000	8,867	2,846,197	483,808	22,180	60,668	393,456	6,787	7,967	2,562,291	426,602	18,663	53,175	439,595	5,726
$500,000 under $1,000,000	4,619	3,239,292	484,068	29,675	66,708	381,716	4,489	4,211	2,954,610	430,460	27,266	55,615	425,519	3,216
$1,000,000 or more	5,853	41,176,866	6,948,381	826,100	740,301	7,608,876	154,708	5,311	37,209,934	6,247,992	713,099	675,870	7,892,109	114,286
Receipts not reported	4,893	558	-	-	270	[1] 17,987	1,303	-	-	-	-	-	-	-
Banks and trust companies														
Total	14,308	25,572,311	3,126,502	3,136	581,946	2,410,037	1,947	13,079	23,065,250	2,849,926	3,104	542,990	2,580,005	1,947
$1 under $10,000	226	642	268	-	-	[1] 247	-	} 161	1,255	89	-	-	399	-
$10,000 under $25,000	209	3,387	1,820	-	85	[1] 246	-							
$25,000 under $50,000	447	16,974	7,019	-	524	2,612	-	393	14,988	6,790	-	398	3,281	-
$50,000 under $100,000	1,150	88,769	11,381	11	1,821	15,978	-	1,090	84,219	10,785	11	1,680	17,144	-
$100,000 under $200,000	2,643	393,797	35,916	19	9,525	60,935	-	2,464	366,564	30,432	19	8,490	64,401	-
$200,000 under $500,000	4,541	1,483,377	139,466	-	38,422	187,153	1,808	4,296	1,401,596	130,943	-	35,603	197,068	1,808
$500,000 under $1,000,000	2,360	1,649,500	164,184	73	41,565	169,141	21	2,197	1,535,652	152,247	73	38,123	180,044	21
$1,000,000 or more	2,728	21,935,865	2,766,448	3,033	489,997	1,974,779	118	2,477	19,660,976	2,518,640	3,001	458,696	2,117,668	118
Receipts not reported	[2]	-	-	-	[2]	[2]	-	-	-	-	-	-	-	-
Credit agencies other than banks														
Total	48,209	14,932,539	4,324,826	665,653	240,991	827,868	170,489	31,935	12,853,638	3,732,888	558,831	200,219	1,122,792	121,568
$1 under $10,000	18,823	51,400	11,028	620	3,721	[1] 23,745	8,533	9,637	31,410	7,322	232	460	13,465	1,510
$10,000 under $25,000	4,566	76,050	27,556	1,919	1,635	5,732	342	2,944	49,048	17,845	665	707	16,810	212
$25,000 under $50,000	4,803	178,019	65,481	2,363	2,744	[1] 5,439	2,144	3,239	122,216	42,468	2,151	912	29,966	2,136
$50,000 under $100,000	6,869	492,522	237,628	8,826	5,336	56,476	1,992	5,517	398,326	193,931	8,750	3,943	77,680	1,956
$100,000 under $200,000	5,112	693,218	269,042	2,053	8,033	70,791	991	4,393	599,609	237,671	2,024	6,154	102,554	987
$200,000 under $500,000	3,161	1,007,622	283,241	10,992	13,848	67,961	4,592	2,675	856,744	246,489	10,039	10,586	92,326	3,901
$500,000 under $1,000,000	1,679	1,191,643	229,609	14,014	14,318	58,274	3,440	1,490	1,056,941	193,532	12,176	12,455	70,449	2,167
$1,000,000 or more	2,283	11,241,937	3,201,241	624,866	191,276	598,201	148,455	2,038	9,739,344	2,793,630	522,794	165,002	719,542	108,699
Receipts not reported	915	128	-	-	80	[1] 383	-	-	-	-	-	-	-	-
Security and commodity brokers, dealers, exchanges, and services														
Total	4,281	2,563,851	733,611	32,747	17,766	512,495	756	2,591	2,492,000	704,048	28,994	16,269	533,102	672
$1 under $10,000	798	2,342	492	-	132	[1] 4,008	-	255	590	-	-	42	114	-
$10,000 under $25,000	479	6,959	711	42	187	[1] 204	[2]	331	4,475	706	42	100	1,496	-
$25,000 under $50,000	808	27,271	10,598	-	206	[1] 2,474	-	522	17,142	6,074	-	101	4,899	-
$50,000 under $100,000	444	32,678	12,048	-	452	8,351	-	401	29,738	11,995	-	415	10,040	-
$100,000 under $200,000	495	80,586	37,447	544	1,139	7,819	-	411	66,110	24,780	279	971	8,662	-
$200,000 under $500,000	271	78,349	18,126	-	531	15,017	82	250	71,808	16,705	-	434	15,731	-
$500,000 under $1,000,000	185	128,037	53,027	-	1,009	20,663	-	161	112,826	50,948	-	840	22,179	-
$1,000,000 or more	264	2,207,587	601,162	32,161	14,110	467,999	672	259	2,189,311	592,840	28,673	13,366	469,981	672
Receipts not reported	538	42	-	-	-	[1] 668	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE--Continued														
Finance--Continued														
Holding and other investment companies														
Total	37,564	6,867,502	501,344	210,209	81,527	4,977,818	8,326	23,908	6,536,028	436,546	194,985	62,440	5,111,550	5,856
$1 under $10,000	21,218	59,329	2,922	77	2,923	[1] 13,057	-	13,236	42,316	1,817	63	1,098	23,406	-
$10,000 under $25,000	5,374	84,417	4,107	2,044	2,021	29,569	135	4,303	67,078	2,082	602	1,379	39,179	14
$25,000 under $50,000	2,520	87,930	4,576	752	2,953	30,961	90	2,034	68,749	3,046	385	1,887	41,213	-
$50,000 under $100,000	2,071	148,666	9,345	2,830	6,636	59,410	(2)	1,742	125,859	5,218	1,167	5,279	68,215	-
$100,000 under $200,000	1,078	148,334	20,641	11,690	4,210	62,943	-	946	130,389	15,303	10,496	3,242	67,302	-
$200,000 under $500,000	894	276,849	42,975	11,188	7,867	123,325	305	747	232,143	32,465	8,624	6,552	134,470	17
$500,000 under $1,000,000	394	270,112	37,248	15,588	9,816	133,638	1,028	364	249,191	33,733	15,017	4,197	152,847	1,028
$1,000,000 or more	577	5,791,477	379,530	166,040	44,918	4,567,897	5,463	536	5,620,303	342,882	158,631	38,806	4,584,918	4,797
Receipts not reported	3,438	388	-	-	183	[1] 16,868	1,303	-	-	-	-	-	-	-
Insurance														
Total	31,048	67,107,157	55,888,537	32,454,645	363,179	3,123,653	103,464	22,116	60,486,872	49,838,384	29,127,954	329,990	3,445,266	103,104
$1 under $10,000	5,936	22,752	17,044	1,937	422	[1] 3,731	-	3,685	14,897	11,230	749	215	5,260	-
$10,000 under $25,000	5,135	90,458	81,545	4,556	2,574	11,973	-	3,305	58,676	52,985	3,748	1,523	16,724	-
$25,000 under $50,000	5,633	205,319	185,785	8,113	5,212	27,431	-	4,213	155,900	139,137	4,797	3,974	32,883	-
$50,000 under $100,000	5,580	394,532	373,749	28,827	7,682	31,706	33	4,568	321,255	308,717	23,506	6,182	41,311	33
$100,000 under $200,000	3,181	445,320	420,484	86,632	7,581	27,311	(2)	2,644	373,546	356,812	63,308	6,783	35,802	(2)
$200,000 under $500,000	2,408	702,641	646,219	226,245	8,166	22,752	340	1,791	522,508	478,749	147,104	6,364	46,817	(2)
$500,000 under $1,000,000	984	707,597	650,006	290,101	4,712	14,933	21	660	491,115	459,423	223,809	3,433	40,003	-
$1,000,000 or more	1,844	64,538,537	53,513,705	31,808,234	326,830	2,991,422	103,069	1,251	58,548,975	48,031,331	28,660,933	301,516	3,226,466	103,064
Receipts not reported	345	(2)	-	-	-	[1] 144	-	-	-	-	-	-	-	-
Insurance carriers														
Total	6,851	64,485,289	53,406,096	31,832,430	322,796	2,904,161	102,879	4,094	58,279,236	47,748,029	28,631,668	295,214	3,194,663	102,879
$1 under $10,000	1,156	5,249	2,861	849	64	[1] 2,273	-	697	3,633	1,766	450	45	1,297	-
$10,000 under $25,000	734	12,024	9,219	1,400	154	1,842	-	354	5,611	3,241	606	11	3,468	-
$25,000 under $50,000	574	20,061	15,641	1,473	359	(2)	-	245	8,718	6,140	375	70	2,761	-
$50,000 under $100,000	817	59,699	54,323	8,259	1,125	3,018	-	619	45,076	41,400	5,172	814	6,372	-
$100,000 under $200,000	590	87,206	76,706	26,189	873	1,553	(2)	415	63,176	56,682	17,897	679	6,274	(2)
$200,000 under $500,000	759	238,565	211,603	89,296	1,698	[1] 8,462	-	421	138,119	122,792	44,552	985	13,100	-
$500,000 under $1,000,000	478	347,843	299,278	123,977	1,895	[1] 1,467	-	277	201,659	177,082	76,218	986	21,888	-
$1,000,000 or more	1,613	63,714,642	52,736,465	31,580,987	316,628	2,909,984	102,878	1,066	57,813,244	47,338,926	28,486,398	291,624	3,139,503	102,878
Receipts not reported	(2)	-	-	-	-	(2)	-	-	-	-	-	-	-	-
Insurance agents, brokers, and service														
Total	24,197	2,621,868	2,482,441	622,215	40,383	219,492	585	18,022	2,207,636	2,090,355	496,286	34,776	250,603	225
$1 under $10,000	4,780	17,503	14,183	1,088	358	[1] 1,458	-	2,987	11,264	9,464	299	170	3,963	-
$10,000 under $25,000	4,401	78,434	72,326	3,156	2,420	10,131	-	2,951	53,065	49,744	3,142	1,512	13,256	-
$25,000 under $50,000	5,059	185,258	170,144	6,640	4,853	27,422	-	3,968	147,182	132,997	4,422	3,904	30,122	-
$50,000 under $100,000	4,763	334,833	319,426	20,568	6,557	28,688	33	3,949	276,179	267,317	18,334	5,368	34,939	33
$100,000 under $200,000	2,591	358,114	343,778	60,443	6,708	25,758	-	2,229	310,370	300,130	45,411	6,104	29,528	-
$200,000 under $500,000	1,649	464,076	434,616	136,949	6,468	31,214	340	1,370	384,389	355,957	102,552	5,379	33,717	(2)
$500,000 under $1,000,000	506	359,754	350,728	166,124	2,817	16,400	21	383	289,456	282,341	147,591	2,447	18,115	-
$1,000,000 or more	231	823,895	777,240	227,247	10,202	81,438	191	185	735,731	692,405	174,535	9,892	86,963	186
Receipts not reported	(2)	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-
Real Estate														
Total	263,705	14,939,593	7,222,673	1,965,286	2,001,570	1,295,353	337,388	164,022	10,862,864	4,860,597	1,231,820	1,301,932	2,084,844	185,858
$1 under $10,000	84,066	392,356	73,412	14,558	77,941	[1] 73,995	9,062	42,469	224,238	36,014	5,612	33,258	60,831	3,366
$10,000 under $25,000	64,331	1,039,218	299,379	61,414	176,285	115,702	10,812	45,574	740,125	181,312	33,841	115,123	200,927	2,731
$25,000 under $50,000	44,462	1,594,136	565,805	110,080	246,179	247,074	24,444	33,795	1,212,579	396,400	72,517	173,881	326,017	13,229
$50,000 under $100,000	30,046	2,090,619	919,401	191,824	300,168	284,370	12,989	22,904	1,596,534	621,810	122,966	215,343	363,260	8,689
$100,000 under $200,000	15,309	2,135,314	1,073,005	251,984	294,563	200,148	26,711	11,223	1,551,519	705,626	155,494	194,673	306,950	11,044
$200,000 under $500,000	7,980	2,415,839	1,424,008	355,359	314,668	182,255	46,532	5,777	1,742,700	969,079	226,406	193,059	276,191	22,098
$500,000 under $1,000,000	1,915	1,330,418	770,088	231,351	167,359	94,436	18,321	1,423	994,103	570,503	164,961	101,592	141,749	13,665
$1,000,000 or more	1,207	3,940,944	2,097,575	748,716	423,360	284,554	188,480	854	2,801,066	1,379,853	450,023	275,003	408,919	111,036
Receipts not reported	14,390	749	-	-	1,047	[1] 39,191	37	-	-	-	-	-	-	-

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE--Continued														
Real Estate--Continued														
Operators, except developers, and lessors of buildings														
Total	188,026	9,720,404	4,845,398	1,311,613	1,772,458	853,840	103,978	120,688	6,784,668	2,951,380	709,873	1,154,539	1,349,879	39,436
$1 under $10,000	60,744	302,887	53,067	13,040	70,242	[1] 32,675	7,502	31,312	173,410	25,186	5,147	30,800	41,133	3,067
$10,000 under $25,000	51,513	829,449	225,146	52,774	162,727	95,567	8,819	36,933	596,082	134,692	28,274	107,610	153,080	1,381
$25,000 under $50,000	32,089	1,144,331	377,039	87,654	224,487	190,663	2,780	24,882	886,045	259,258	56,136	162,281	233,660	1,828
$50,000 under $100,000	20,998	1,448,980	601,715	135,153	272,323	195,394	5,032	15,871	1,090,701	380,544	79,552	196,854	248,095	3,169
$100,000 under $200,000	9,782	1,367,603	701,539	174,270	263,072	132,135	17,873	6,910	949,582	420,943	95,817	172,975	200,158	4,709
$200,000 under $500,000	5,158	1,583,591	982,302	242,472	284,661	104,106	18,612	3,490	1,075,486	609,008	145,444	171,356	180,516	3,402
$500,000 under $1,000,000	1,160	794,859	479,548	129,112	140,095	58,347	11,167	795	548,619	298,812	71,150	85,368	91,372	7,270
$1,000,000 or more	748	2,248,524	1,425,042	477,138	354,478	124,440	32,156	495	1,464,743	822,937	228,353	227,295	201,865	14,610
Receipts not reported	5,835	180	-	-	373	[1] 14,137	37	-	-	-	-	-	-	-
Other real estate														
Total	75,679	5,219,189	2,377,275	653,673	229,112	441,513	233,410	43,334	4,078,196	1,909,217	521,947	147,393	734,965	146,422
$1 under $10,000	23,323	89,469	20,345	1,518	7,699	[1] 41,320	1,560	11,157	50,828	10,828	465	2,458	19,698	299
$10,000 under $25,000	12,817	209,769	74,233	8,640	13,558	20,135	1,993	8,641	144,043	46,620	5,567	7,513	47,847	1,350
$25,000 under $50,000	12,374	449,805	188,766	22,426	21,692	56,411	21,664	8,914	326,534	137,142	16,381	11,600	92,357	11,401
$50,000 under $100,000	9,048	641,639	317,686	56,671	27,845	88,976	7,957	7,034	505,833	241,266	43,414	18,489	115,165	5,520
$100,000 under $200,000	5,526	767,711	371,466	77,714	31,491	68,013	8,838	4,314	601,937	284,683	59,677	21,698	106,792	6,335
$200,000 under $500,000	2,822	832,248	441,706	112,887	30,007	78,149	27,920	2,287	667,214	360,071	80,962	21,703	95,675	18,696
$500,000 under $1,000,000	756	535,559	290,540	102,239	27,264	36,089	7,154	628	445,484	271,691	93,811	16,224	50,377	6,395
$1,000,000 or more	459	1,692,420	672,533	271,578	68,882	160,114	156,324	360	1,336,323	556,916	221,670	47,708	207,054	96,426
Receipts not reported	8,554	569	-	-	674	[1] 25,054	-	-	-	-	-	-	-	-
SERVICES														
Total	220,561	47,441,330	45,210,688	26,351,943	3,114,926	1,982,587	1,883,318	129,471	38,326,268	36,551,046	21,272,830	2,242,910	2,797,107	1,534,106
$1 under $10,000	29,740	183,809	120,914	63,679	24,279	[1] 54,196	13,744	10,606	85,259	46,229	16,852	7,547	20,124	1,736
$10,000 under $25,000	30,130	569,777	509,276	217,505	60,055	[1] 12,507	18,087	13,837	273,536	236,150	78,698	27,821	48,718	4,490
$25,000 under $50,000	33,204	1,318,065	1,215,092	539,402	110,091	18,119	31,701	19,255	780,975	709,274	276,374	66,990	86,955	14,998
$50,000 under $100,000	38,563	2,884,169	2,763,684	1,351,912	188,411	78,571	82,680	24,846	1,882,407	1,792,955	808,466	121,429	167,681	47,951
$100,000 under $200,000	32,806	4,892,751	4,660,003	2,372,288	306,816	162,953	135,980	24,501	3,657,720	3,485,687	1,697,016	225,189	294,034	85,309
$200,000 under $500,000	26,194	8,327,564	8,049,262	4,437,737	493,505	324,521	190,483	20,666	6,562,469	6,365,816	3,400,823	354,322	471,584	139,554
$500,000 under $1,000,000	8,709	6,115,280	5,942,913	3,546,456	339,015	220,089	172,944	6,882	4,813,827	4,675,625	2,729,987	248,588	283,599	112,278
$1,000,000 or more	5,381	22,896,536	21,949,544	13,822,964	1,528,933	1,246,703	1,227,528	4,560	20,058,830	19,239,310	12,264,614	1,149,016	1,382,875	1,123,826
Receipts not reported	15,835	253,379	-	-	63,821	[1] 1,666	10,171	4,316	211,245	-	-	42,008	41,537	3,964
Hotels, Rooming Houses, Camps, and Other Lodging Places														
Total	18,067	4,947,857	4,558,824	2,232,251	395,114	182,375	82,489	9,721	3,593,381	3,290,957	1,528,278	261,412	318,438	50,608
$1 under $10,000	1,864	14,812	7,726	3,128	3,661	[1] 7,515	2,934	517	7,626	2,359	1,120	1,185	1,091	700
$10,000 under $25,000	2,489	47,928	41,659	15,298	7,654	[1] 2,488	388	878	19,969	15,246	4,306	2,502	3,350	116
$25,000 under $50,000	2,932	113,247	106,486	43,346	17,031	[1] 3,783	1,294	1,619	64,059	59,169	19,975	8,165	7,439	192
$50,000 under $100,000	3,326	254,341	242,400	104,345	30,321	2,682	4,061	2,078	159,369	151,629	62,318	17,025	16,232	1,367
$100,000 under $200,000	2,674	438,220	388,696	166,739	44,015	27,421	2,173	1,884	309,287	274,985	110,715	28,188	38,494	1,274
$200,000 under $500,000	2,214	720,565	679,953	311,245	68,306	22,175	9,320	1,583	513,281	483,240	202,769	48,292	57,696	6,588
$500,000 under $1,000,000	901	656,763	631,541	319,436	54,606	8,671	10,707	524	384,555	370,140	168,502	31,038	26,953	4,846
$1,000,000 or more	568	2,694,578	2,460,363	1,268,714	167,451	141,207	50,971	440	2,130,860	1,934,189	958,573	124,676	165,711	35,394
Receipts not reported	1,098	7,403	-	-	2,069	[1] 5,995	641	196	4,375	-	-	341	1,472	131
Personal Services														
Total	34,749	5,565,822	5,469,814	3,136,274	242,831	220,739	191,129	22,686	4,671,144	4,595,157	2,606,904	200,094	282,293	154,809
$1 under $10,000	2,325	17,684	13,160	6,528	1,233	246	991	878	8,296	4,420	1,910	309	2,870	205
$10,000 under $25,000	5,996	106,410	102,955	44,536	9,319	[1] 4,569	4,528	2,582	47,446	45,467	17,476	3,562	3,959	1,696
$25,000 under $50,000	6,847	259,270	250,108	114,971	15,646	992	6,280	4,027	148,679	146,569	60,596	7,912	10,042	3,874
$50,000 under $100,000	8,575	628,773	618,501	314,608	28,994	25,703	16,601	6,278	462,572	454,029	222,416	21,250	34,181	13,410
$100,000 under $200,000	4,744	682,287	669,786	349,753	31,771	14,943	20,472	4,027	576,252	565,632	283,684	26,776	29,317	15,719
$200,000 under $500,000	3,991	1,207,944	1,193,489	675,673	48,998	39,550	30,118	3,150	952,206	940,189	519,179	40,057	50,228	21,968
$500,000 under $1,000,000	1,046	744,892	734,516	452,781	24,125	33,249	37,571	899	646,148	638,321	381,331	20,175	37,051	28,619
$1,000,000 or more	721	1,909,715	1,887,299	1,177,424	82,571	109,963	72,985	675	1,821,130	1,800,530	1,120,312	79,925	113,860	67,735
Receipts not reported	507	8,847	-	-	174	662	1,583	[2]	[2]	-	-	[2]	[2]	[2]

Footnotes at end of table.

Table 5.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income (less deficit)	Inventory, end-of-year	Number of returns	Receipts		Cost of goods sold	Depreciation	Net income	Inventory, end-of-year
		Total	Business						Total	Business				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES--Continued														
Business Services														
Total	60,818	16,682,946	16,038,507	10,444,736	770,068	754,868	494,034	36,521	14,269,222	13,743,789	9,038,002	559,380	969,257	396,496
$1 under $10,000	9,693	62,589	38,539	20,267	7,396	[1] 16,737	3,145	3,955	34,886	17,008	8,134	2,628	6,740	220
$10,000 under $25,000	8,053	155,880	133,579	49,582	17,477	6,713	4,032	4,143	81,818	69,034	19,478	9,367	20,564	1,312
$25,000 under $50,000	8,374	320,543	303,762	120,421	27,810	13,292	6,726	5,026	194,741	183,405	57,560	19,556	30,985	2,116
$50,000 under $100,000	9,053	691,800	645,418	301,131	45,203	32,763	17,755	5,641	439,004	403,994	171,973	30,998	49,337	6,568
$100,000 under $200,000	7,878	1,168,194	1,096,715	581,840	79,571	44,930	28,762	5,833	862,636	810,564	406,152	62,921	75,833	12,583
$200,000 under $500,000	7,221	2,282,653	2,222,599	1,274,679	127,356	108,113	45,590	6,090	1,928,034	1,892,096	1,065,550	98,261	136,878	30,887
$500,000 under $1,000,000	2,797	1,964,058	1,908,498	1,232,281	72,633	75,836	21,117	2,332	1,639,745	1,588,585	1,009,363	57,765	87,068	15,246
$1,000,000 or more	1,988	9,949,124	9,689,397	6,864,535	354,211	493,080	362,704	1,732	9,017,162	8,779,103	6,299,792	252,388	545,341	327,063
Receipts not reported	5,764	88,105	-	-	38,411	[1] 3,122	4,203	1,769	71,196	-	-	25,496	16,511	501
Automobile and Other Repair Services														
Total	31,120	4,751,745	4,528,422	2,374,529	721,777	154,912	215,869	19,865	3,696,162	3,514,228	1,829,780	534,395	217,674	155,981
$1 under $10,000	3,142	18,027	13,498	6,296	3,733	[1] 2,308	1,531	1,095	7,153	4,680	1,068	1,273	2,263	118
$10,000 under $25,000	4,053	73,078	69,808	27,940	11,079	[1] 277	3,641	2,135	38,962	36,864	10,261	7,093	5,234	503
$25,000 under $50,000	5,364	236,458	205,550	104,469	22,788	8,061	9,308	3,587	163,185	136,980	62,429	18,994	12,917	4,856
$50,000 under $100,000	6,995	509,405	493,435	273,665	42,945	4,144	20,277	4,164	314,548	302,369	156,531	27,271	17,547	12,413
$100,000 under $200,000	5,565	811,394	782,850	435,509	69,423	33,653	42,422	4,438	650,929	627,080	344,287	57,456	41,475	28,642
$200,000 under $500,000	3,486	1,102,099	1,060,693	597,047	125,780	47,998	64,859	2,904	901,635	866,168	486,372	89,720	58,856	54,885
$500,000 under $1,000,000	1,070	744,931	726,238	388,958	126,153	22,273	33,177	884	621,729	604,982	327,816	98,405	28,703	25,821
$1,000,000 or more	381	1,228,181	1,176,350	540,645	303,114	39,103	40,654	300	975,010	935,105	441,016	220,176	47,800	28,743
Receipts not reported	1,063	28,172	-	-	16,762	2,265	-	360	23,011	-	-	14,007	2,879	-
Amusement and Recreation Services														
Total	30,671	6,849,506	6,284,292	3,305,011	766,972	281,573	702,940	14,557	5,073,268	4,639,873	2,388,400	530,244	472,655	641,657
$1 under $10,000	5,246	36,732	22,420	14,327	5,170	[1] 10,808	1,310	1,631	13,798	7,318	2,550	1,004	3,710	65
$10,000 under $25,000	4,301	92,000	73,276	39,392	10,274	[1] 7,501	1,360	1,514	39,075	26,749	12,697	3,651	6,745	348
$25,000 under $50,000	4,414	183,985	157,151	71,478	18,134	[1] 6,709	3,969	1,947	87,153	69,857	32,674	6,819	8,888	1,464
$50,000 under $100,000	4,280	334,426	307,609	159,174	24,833	[1] 4,757	12,742	2,595	203,315	182,425	83,936	13,441	16,692	6,389
$100,000 under $200,000	4,970	767,450	720,986	357,584	53,161	[1] 4,410	23,712	3,161	499,568	466,763	212,048	29,297	43,922	14,594
$200,000 under $500,000	2,875	966,329	878,562	457,556	65,492	28,818	18,727	1,796	590,900	536,181	248,016	36,856	55,277	12,734
$500,000 under $1,000,000	845	588,880	544,749	329,504	30,008	17,288	11,749	611	415,607	380,449	215,200	19,922	28,890	6,269
$1,000,000 or more	573	3,856,330	3,579,539	1,875,996	558,344	272,301	628,318	419	3,202,451	2,970,131	1,581,279	418,457	303,384	599,761
Receipts not reported	3,164	23,374	-	-	1,556	[1] 2,649	1,053	884	21,401	-	-	797	5,147	33
Other Services														
Total	45,136	8,643,454	8,330,829	4,859,142	218,164	388,120	196,857	26,121	7,023,091	6,767,042	3,881,466	157,385	536,790	134,555
$1 under $10,000	7,469	33,965	25,571	13,133	3,086	[1] 17,074	3,833	2,530	13,500	10,444	2,070	1,148	3,450	428
$10,000 under $25,000	5,238	94,481	87,999	40,757	4,252	[1] 4,385	4,138	2,585	46,266	42,790	14,480	1,646	8,866	515
$25,000 under $50,000	5,274	204,562	192,035	84,717	8,682	6,266	4,124	3,049	123,158	113,294	43,140	5,544	16,684	2,496
$50,000 under $100,000	6,334	465,424	456,321	198,989	16,115	18,036	11,244	4,091	303,599	298,509	111,292	11,444	33,692	7,804
$100,000 under $200,000	6,975	1,025,206	1,000,970	480,863	28,875	46,416	18,439	5,157	759,048	740,663	340,130	20,551	64,993	12,497
$200,000 under $500,000	6,406	2,047,974	2,013,966	1,121,537	57,573	77,867	21,869	5,144	1,676,413	1,647,942	878,937	41,136	112,649	12,492
$500,000 under $1,000,000	2,052	1,415,756	1,397,371	823,496	31,490	62,772	58,623	1,632	1,106,043	1,093,148	627,775	21,283	74,934	31,477
$1,000,000 or more	1,150	3,258,608	3,156,596	2,095,650	63,242	191,049	71,896	995	2,912,217	2,820,252	1,863,642	53,394	206,779	65,130
Receipts not reported	4,239	97,478	-	-	4,849	7,173	2,691	940	82,847	-	-	1,239	14,743	1,716
NATURE OF BUSINESS NOT ALLOCABLE														
Total	15,706	585,603	560,052	343,370	12,924	[1] 2,234	82,945	3,389	388,226	370,219	232,434	5,918	24,460	58,252
$1 under $10,000	2,845	14,460	8,778	3,130	693	[1] 2,010	3,543	752	6,499	1,875	140	103	1,763	705
$10,000 under $25,000	1,409	25,652	23,956	10,072	2,101	[1] 2,272	3,876	532	9,316	9,189	2,666	670	1,554	2,394
$25,000 under $50,000	1,000	38,043	34,889	17,370	1,886	[1] 2,076	6,483	290	11,319	10,341	1,733	335	1,139	292
$50,000 under $100,000	918	63,395	61,255	27,917	1,318	419	11,457	378	27,179	25,236	9,051	825	4,904	8,211
$100,000 under $200,000	531	76,330	76,047	37,893	1,026	2,051	5,503	345	50,864	50,721	27,931	400	2,793	3,096
$200,000 under $500,000	502	154,459	153,368	94,218	3,176	102	17,175	249	81,612	81,085	46,945	1,732	4,330	9,941
$500,000 under $1,000,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$1,000,000 or more	84	192,266	191,231	146,376	1,274	3,106	32,864	83	181,963	181,244	137,574	1,181	3,380	32,864
Receipts not reported	8,397	10,273	-	-	1,088	[1] 2,363	1,536	740	8,749	-	-	310	3,788	241

[1]Deficit exceeds net income. [2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.
Estimates for "Contractors not allocable" and "Wholesale and retail trade not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 5.5—NUMBER OF RETURNS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES

Industry and size of gross profit	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	All industries					Agriculture, forestry, and fisheries				
						Total				
Gross profit, total	1,200,701	1,278,745,923	901,742,283	377,003,640	73,272,754	27,533	8,323,834	5,950,938	2,372,896	272,054
$1 under $2,500	66,055	683,854	601,558	82,296	[1]52,661	2,424	18,935	15,936	2,999	[1]321
$2,500 under $5,000	37,884	740,815	609,333	131,482	[1]39,431	1,623	26,552	21,055	5,497	[1]5,094
$5,000 under $10,000	84,474	2,484,137	1,896,064	588,073	[1]51,898	2,699	67,612	49,037	18,575	[1]5,295
$10,000 under $25,000	203,459	12,342,466	8,954,562	3,387,904	67,135	5,229	392,318	303,305	89,013	[1]4,584
$25,000 under $50,000	226,627	29,190,298	21,018,572	8,171,726	538,128	6,015	749,899	537,032	212,867	13,803
$50,000 under $75,000	137,979	31,257,888	22,818,279	8,439,609	723,623	2,842	994,146	820,862	173,284	18,176
$75,000 under $100,000	93,476	29,167,416	21,099,713	8,067,703	765,854	1,972	541,265	372,374	168,891	21,444
$100,000 under $500,000	290,225	237,556,209	177,587,057	59,969,152	6,915,509	4,257	2,848,221	2,047,610	800,611	112,159
$500,000 or more	60,520	935,322,840	647,157,145	288,165,695	64,406,495	473	2,684,886	1,783,727	901,159	121,766
No gross profit	333,659	6,253,624	6,856,064	602,440	4,908,975	4,915	531,477	573,157	41,680	[1]89,082
	Agriculture, forestry, and fisheries—Continued									
	Farms					Other agriculture, forestry, and fisheries				
Gross profit, total	18,040	5,378,768	3,649,683	1,729,085	221,335	9,493	2,945,066	2,301,255	643,811	50,719
$1 under $2,500	1,573	11,758	9,751	2,007	[1]1,172	851	7,177	6,185	992	851
$2,500 under $5,000	1,106	21,040	17,273	3,767	[1]3,077	518	5,512	3,782	1,730	[1]2,017
$5,000 under $10,000	2,129	55,310	40,662	14,648	[1]5,284	571	12,302	8,375	3,927	[1]2,011
$10,000 under $25,000	3,422	252,718	195,023	57,695	[1]427	1,806	139,600	108,282	31,318	[1]4,157
$25,000 under $50,000	3,452	371,412	247,553	123,859	11,637	2,562	378,487	289,479	89,008	2,166
$50,000 under $75,000	1,782	394,046	287,392	106,654	10,170	1,060	600,100	533,470	66,630	8,006
$75,000 under $100,000	1,284	326,794	216,881	109,913	14,126	687	214,471	155,493	58,978	7,318
$100,000 under $500,000	2,932	1,820,327	1,256,305	564,022	88,473	1,326	1,027,894	791,305	236,589	23,686
$500,000 or more	362	2,125,363	1,378,843	746,520	104,889	112	559,523	404,884	154,639	16,877
No gross profit	3,720	465,435	500,135	34,700	[1]73,857	1,195	66,042	73,022	6,980	[1]15,225
	Mining									
	Total					Metal mining				
Gross profit, total	11,023	12,660,206	7,261,392	5,398,814	1,786,552	247	2,032,805	1,262,261	770,544	360,815
$1 under $2,500	1,158	14,348	12,745	1,603	[1]7,689					
$2,500 under $5,000	468	5,835	4,178	1,657	[1]1,250					
$5,000 under $10,000	985	29,850	22,794	7,056	[1]2,767	91	5,577	4,530	1,047	[1]1,491
$10,000 under $25,000	1,618	89,373	62,592	26,781	[1]7,507					
$25,000 under $50,000	1,834	247,621	180,372	67,249	[1]3,700					
$50,000 under $75,000	993	194,738	132,567	62,171	6,537	-	-	-	-	-
$75,000 under $100,000	455	124,868	85,537	39,331	3,707	-	-	-	-	-
$100,000 under $500,000	2,670	1,691,493	1,118,079	573,414	60,127	107	44,611	28,603	16,008	785
$500,000 or more	847	10,262,080	5,642,528	4,619,552	1,739,094	49	1,982,617	1,229,128	753,489	361,521
No gross profit	3,418	94,238	148,123	53,885	[1]322,296	1,146	1,492	1,782	290	[1]154,505
	Coal mining					Crude petroleum and natural gas				
Gross profit, total	1,666	2,809,296	2,096,187	713,109	81,323	5,892	5,133,774	2,321,453	2,812,321	1,112,206
$1 under $2,500						865	8,066	6,911	1,155	[1]6,248
$2,500 under $5,000	281	13,647	12,226	1,421	[1]1,130	342	3,128	1,895	1,233	335
$5,000 under $10,000						592	11,422	7,153	4,269	[1]1,010
$10,000 under $25,000	334	17,706	12,224	5,482	[1]909	981	51,601	35,618	15,983	[1]835
$25,000 under $50,000	376	106,302	92,590	13,712	[1]3,551	893	81,494	49,135	32,359	[1]2,095
$50,000 under $75,000	94	65,178	57,638	7,540	2,864	616	94,809	56,651	38,158	144
$75,000 under $100,000						163	48,830	34,736	14,094	1,908
$100,000 under $500,000	435	396,089	301,460	94,629	11,977	1,103	651,926	423,681	228,245	22,091
$500,000 or more	148	2,210,374	1,620,049	590,325	72,072	338	4,182,498	1,705,673	2,476,825	1,097,916
No gross profit	638	63,291	70,936	7,645	[1]15,636	1,393	26,978	71,012	44,034	[1]142,371
	Mining—Continued					Contract construction				
	Other mining					Total				
Gross profit, total	3,218	2,684,331	1,581,491	1,102,840	232,208	112,333	65,691,460	54,436,405	11,255,055	1,676,598
$1 under $2,500						5,891	202,738	194,615	8,123	[1]23,012
$2,500 under $5,000	475	13,563	11,451	2,112	[1]3,516	3,978	157,116	143,347	13,769	[1]9,020
$5,000 under $10,000						7,988	443,731	387,970	55,761	[1]10,691
$10,000 under $25,000	286	17,958	12,973	4,985	[1]5,770	21,822	2,117,244	1,751,096	366,148	[1]48,957
$25,000 under $50,000	548	56,563	35,975	20,588	3,307	24,806	4,670,786	3,772,326	898,460	33,404
$50,000 under $75,000	343	57,947	36,268	21,679	4,570	12,828	4,296,180	3,513,589	782,591	76,243
$75,000 under $100,000	233	52,842	32,811	20,031	758	9,096	4,237,291	3,448,588	788,703	88,071
$100,000 under $500,000	1,025	598,867	364,335	234,532	25,274	23,041	25,668,254	21,139,289	4,528,965	653,832
$500,000 or more	312	1,886,591	1,087,678	798,913	207,585	2,882	23,898,120	20,085,585	3,812,535	916,728
No gross profit	241	2,477	4,393	1,916	[1]9,784	10,847	1,136,776	1,193,094	56,318	[1]133,440
	Contract construction—Continued									
	General contractors									
	Total					Building construction				
Gross profit, total	50,049	42,001,371	36,109,490	5,891,881	1,004,271	37,284	26,105,041	23,098,880	3,006,161	471,234
$1 under $2,500	3,462	131,375	126,527	4,848	[1]15,847	2,885	117,915	113,871	4,044	[1]7,035
$2,500 under $5,000	2,085	104,978	97,690	7,288	[1]3,883	1,878	97,583	91,078	6,505	[1]3,069
$5,000 under $10,000	3,838	281,350	254,607	26,743	[1]4,540	3,396	263,545	239,791	23,754	[1]3,725
$10,000 under $25,000	9,998	1,336,636	1,166,312	170,324	[1]30,093	8,778	1,234,989	1,086,517	148,472	[1]25,861
$25,000 under $50,000	10,020	2,514,357	2,155,366	358,991	15,813	7,567	2,058,425	1,785,994	272,431	21,459
$50,000 under $75,000	5,007	2,298,100	1,993,191	304,909	31,694	3,939	2,020,849	1,780,692	240,157	29,576
$75,000 under $100,000	3,538	2,194,734	1,889,903	304,831	39,476	2,437	1,715,846	1,505,647	210,199	31,256
$100,000 under $500,000	10,390	15,152,399	13,044,095	2,108,304	331,456	5,799	10,049,790	8,929,204	1,120,586	190,294
$500,000 or more	1,708	17,987,442	15,381,799	2,605,643	640,195	606	8,546,099	7,566,086	980,013	238,339
No gross profit	8,215	980,020	1,024,797	44,777	[1]97,679	7,057	623,035	650,826	27,791	[1]59,087

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Contract construction—Continued									
	General contractors—Continued					Special trade contractors				
	Other general contractors									
Gross profit, total	12,765	15,896,330	13,010,610	2,885,720	533,037	62,031	23,635,420	18,284,155	5,351,265	670,330
$1 under $2,500	577	13,460	12,656	804	[1]8,812	2,386	71,278	68,088	3,190	[1]7,165
$2,500 under $5,000	(2)	(2)	(2)	(2)	(2)	1,893	52,138	45,657	6,481	[1]5,137
$5,000 under $10,000	441	17,805	14,816	2,989	[1]815	4,107	160,893	132,178	28,715	[1]6,192
$10,000 under $25,000	1,221	101,647	79,795	21,852	[1]4,232	11,696	771,543	577,931	193,612	[1]19,262
$25,000 under $50,000	2,453	455,932	369,372	86,560	[1]5,646	14,787	2,156,429	1,616,960	539,469	17,591
$50,000 under $75,000	1,068	277,251	212,499	64,752	2,118	7,820	1,997,624	1,520,007	477,617	44,524
$75,000 under $100,000	1,101	478,888	384,256	94,632	8,220	5,558	2,042,178	1,558,397	483,781	48,575
$100,000 under $500,000	4,592	5,102,609	4,114,891	987,718	141,162	12,615	10,493,110	8,080,239	2,412,871	321,978
$500,000 or more	1,102	9,441,343	7,815,713	1,625,630	401,856	1,171	5,890,227	4,684,698	1,205,529	275,418
No gross profit	1,158	356,985	373,971	16,986	[1]38,592	2,616	156,756	168,297	11,541	[1]35,761
	Manufacturing									
	Total					Food and kindred products				
						Total				
Gross profit, total	184,966	575,215,437	402,366,221	172,849,216	40,718,702	16,268	80,499,858	61,276,880	19,222,978	3,299,785
$1 under $2,500	7,188	105,225	95,914	9,311	[1]11,962	400	99,856	99,070	786	[1]1,630
$2,500 under $5,000	3,529	180,360	168,120	12,240	[1]18,549					
$5,000 under $10,000	7,705	315,720	261,350	54,370	[1]31,479	867	60,872	54,840	6,032	190
$10,000 under $25,000	21,204	1,716,715	1,361,018	355,697	[1]73,601	1,376	236,111	212,169	23,942	[1]5,127
$25,000 under $50,000	28,259	4,196,918	3,163,046	1,033,872	10,306	2,618	599,022	503,417	95,605	[1]2,567
$50,000 under $75,000	20,022	5,016,340	3,796,146	1,220,194	63,745	1,421	727,452	640,665	86,787	[1]1,247
$75,000 under $100,000	14,136	4,839,396	3,610,620	1,228,776	113,756	1,029	694,706	604,919	89,787	6,541
$100,000 under $500,000	60,597	54,094,177	40,503,174	13,591,003	1,880,480	5,493	8,196,613	6,869,411	1,327,202	112,511
$500,000 or more	22,323	504,750,586	349,406,833	155,343,753	38,786,006	3,067	69,885,226	52,292,389	17,592,837	3,191,114
No gross profit	12,057	1,354,066	1,528,741	174,675	[1]389,626	1,324	133,010	138,362	5,352	[1]18,468
	Food and kindred products—Continued									
	Meat products					Dairy products				
Gross profit, total	2,098	21,849,087	19,583,343	2,265,744	260,873	3,094	11,831,840	9,417,879	2,413,961	424,803
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$2,500 under $5,000	-	-	-	-	-	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	147	101,265	99,262	2,003	[1]2,829	217	33,031	31,542	1,489	361
$10,000 under $25,000	377	115,701	102,100	13,601	[1]1,452	304	29,681	24,986	4,695	1,097
$25,000 under $50,000						497	157,086	140,175	16,911	965
$50,000 under $75,000	150	153,090	142,748	10,342	[1]108	281	194,943	177,764	17,179	[1]4,061
$75,000 under $100,000	196	269,775	252,597	17,178	1,886	173	162,148	146,601	15,547	[1]118
$100,000 under $500,000	811	2,578,068	2,371,519	206,549	3,734	1,078	1,832,023	1,565,083	266,940	18,087
$500,000 or more	415	18,629,914	16,613,846	2,016,068	259,870	484	9,364,770	7,273,639	2,091,131	408,514
No gross profit	221	9,314	9,815	501	[1]3,383	262	36,281	37,243	962	[1]3,765
	Food and kindred products—Continued									
	Beverages					Other food products				
Gross profit, total	2,877	12,607,156	7,460,556	5,146,600	831,497	8,199	34,211,775	24,815,102	9,396,673	1,782,612
$1 under $2,500	(2)	(2)	(2)	(2)	-	295	40,339	39,710	629	[1]1,360
$2,500 under $5,000	-	-	-	-	-					
$5,000 under $10,000	267	17,506	13,438	4,068	2,685	528	21,993	18,098	3,895	[1]2,458
$10,000 under $25,000						780	93,507	79,683	13,824	[1]3,793
$25,000 under $50,000	281	42,414	32,405	10,009	1,271	1,463	283,821	228,737	55,084	[1]3,351
$50,000 under $75,000	375	72,886	50,382	22,504	64	616	306,533	269,771	36,762	2,858
$75,000 under $100,000	(2)	(2)	(2)	(2)	(2)	572	244,682	194,946	49,736	3,543
$100,000 under $500,000	1,228	784,937	505,239	279,698	17,462	2,377	3,001,585	2,427,570	574,015	73,228
$500,000 or more	598	11,671,227	6,848,317	4,822,910	808,785	1,571	30,219,315	21,556,587	8,662,728	1,713,945
No gross profit	228	127	296	169	[1]926	613	87,288	91,008	3,720	[1]10,394
	Textile mill products					Apparel and other textile products				
Gross profit, total	6,305	19,324,613	15,296,659	4,027,954	872,442	17,053	20,721,213	15,909,702	4,811,511	733,585
$1 under $2,500	346	14,054	13,539	515	132	345	3,181	2,672	509	[1]788
$2,500 under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	212	9,987	8,294	1,693	-	416	15,226	12,277	2,949	[1]255
$10,000 under $25,000	794	72,034	59,423	12,611	[1]5,007	1,838	155,073	122,525	32,548	5,444
$25,000 under $50,000	614	158,506	134,621	23,885	[1]143	3,094	595,571	482,333	113,238	[1]989
$50,000 under $75,000	501	173,813	142,920	30,893	[1]1,792	2,426	659,862	513,940	145,922	15,169
$75,000 under $100,000	489	238,670	196,531	42,139	4,648	1,518	589,807	458,643	131,164	10,701
$100,000 under $500,000	2,291	2,854,102	2,321,402	532,700	62,108	5,688	5,952,292	4,676,101	1,276,191	113,337
$500,000 or more	1,016	15,802,262	12,418,871	3,383,391	812,327	1,684	12,749,567	9,640,754	3,108,813	601,891
No gross profit	266	53,891	57,613	3,722	[1]19,211	629	101,187	115,741	14,554	[1]35,680
	Lumber and wood products, except furniture					Furniture and fixtures				
Gross profit, total	8,709	10,040,310	7,635,597	2,404,713	480,358	6,305	6,686,058	4,778,653	1,907,405	383,376
$1 under $2,500	342	10,380	9,958	422	[1]1,811	(2)	(2)	(2)	(2)	(2)
$2,500 under $5,000	344	12,512	11,356	1,156	[1]3,373	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	346	14,081	11,489	2,592	[1]966	415	11,112	7,874	3,238	[1]758
$10,000 under $25,000	1,220	106,964	87,092	19,872	[1]5,822	942	94,672	78,132	16,540	[1]5,724
$25,000 under $50,000	1,162	243,834	200,550	43,284	[1]557	1,059	145,382	108,533	36,849	[1]3,019
$50,000 under $75,000	1,060	319,136	253,793	65,343	2,091	641	172,420	131,523	40,897	2,262
$75,000 under $100,000	766	339,979	274,068	65,911	[1]4,985	479	184,116	142,896	41,220	2,391
$100,000 under $500,000	2,727	2,567,495	1,987,435	580,060	106,218	1,922	1,612,142	1,193,786	418,356	49,214
$500,000 or more	741	6,425,929	4,799,856	1,626,073	389,563	660	4,464,723	3,114,752	1,349,971	339,497
No gross profit	963	143,562	164,190	20,628	[1]44,525	331	10,340	13,802	3,462	[1]6,519

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Manufacturing—Continued									
	Paper and allied products					Printing, publishing, and allied industries				
Gross profit, total	3,834	16,821,202	11,499,985	5,321,217	1,210,037	23,050	21,171,822	13,798,103	7,373,719	1,670,295
$1 under $2,500	266	33,972	33,168	804	[1]7,672	1,515	13,266	11,309	1,957	1,262
$2,500 under $5,000						550	11,379	9,352	2,027	[1]1,636
$5,000 under $10,000						1,800	58,060	45,405	12,655	[1]2,937
$10,000 under $25,000	254	22,508	18,403	4,105	[1]1,355	3,241	183,049	128,259	54,790	370
$25,000 under $50,000	433	52,983	36,705	16,278	[1]2,514	4,417	452,308	290,495	161,813	10,941
$50,000 under $75,000	331	95,437	76,365	19,072	[1]815	2,568	468,611	313,508	155,103	10,864
$75,000 under $100,000	323	128,915	101,302	27,613	4,022	1,542	382,084	247,252	134,832	13,817
$100,000 under $500,000	1,617	1,530,755	1,158,914	371,841	32,967	5,778	3,480,673	2,307,435	1,173,238	160,344
$500,000 or more	608	14,956,632	10,075,128	4,881,504	1,185,404	1,640	16,122,392	10,445,088	5,677,304	1,477,270
No gross profit	[2]	[2]	[2]	[2]	[2]	1,352	121,077	165,117	44,040	[1]29,960
	Chemicals and allied products					Petroleum refining and related industries				
Gross profit, total	9,587	45,595,084	27,452,394	18,142,690	4,833,220	1,269	58,548,077	38,773,160	19,774,917	4,284,176
$1 under $2,500	626	2,795	2,062	733	[1]1,108	[2]	[2]	[2]	[2]	[2]
$2,500 under $5,000	388	9,593	8,187	1,406	[1]4,202					
$5,000 under $10,000	350	6,042	3,789	2,253	[1]1,633	234	31,518	28,801	2,717	[1]462
$10,000 under $25,000	1,093	74,199	55,962	18,237	[1]3,748					
$25,000 under $50,000	1,123	150,191	107,552	42,639	[1]1,706	147	17,089	11,986	5,103	[1]238
$50,000 under $75,000	801	202,117	151,971	50,146	[1]138	108	23,856	16,653	7,203	[1]220
$75,000 under $100,000	404	108,133	72,822	35,311	7,123	157	57,622	44,131	13,491	1,270
$100,000 under $500,000	3,445	2,683,215	1,932,189	751,026	89,113	436	429,159	327,581	101,578	17,166
$500,000 or more	1,357	42,358,799	25,117,860	17,240,939	4,749,519	185	57,988,828	38,344,006	19,644,822	4,266,656
No gross profit	1,010	66,062	80,564	14,502	[1]20,909	[2]	[2]	[2]	[2]	[2]
	Rubber and miscellaneous plastics products					Stone, clay, and glass products				
Gross profit, total	5,809	12,311,421	8,291,124	4,020,297	785,365	8,524	13,283,923	8,820,150	4,463,773	821,067
$1 under $2,500	288	684	428	256	[1]1,150	428	5,145	4,199	946	[1]610
$2,500 under $5,000	[2]	[2]	[2]	[2]	[2]					
$5,000 under $10,000	330	13,974	11,705	2,269	[1]2,797	253	11,559	9,585	1,974	[1]293
$10,000 under $25,000	806	44,039	31,008	13,031	[1]1,837	860	67,583	52,878	14,705	[1]3,180
$25,000 under $50,000	765	85,189	57,648	27,541	[1]2,680	1,612	229,554	169,760	59,794	9,800
$50,000 under $75,000	596	114,992	78,756	36,236	3,174	892	212,193	155,644	56,549	[1]1,193
$75,000 under $100,000	547	165,058	118,035	47,023	2,989	741	222,892	158,857	64,035	192
$100,000 under $500,000	1,644	1,471,246	1,102,309	368,937	38,579	2,916	2,223,196	1,571,250	651,946	74,206
$500,000 or more	662	10,412,854	6,888,358	3,524,496	749,595	821	10,311,801	6,697,977	3,613,824	742,145
No gross profit	481	6,203	8,392	2,189	[1]7,000	536	19,995	27,212	7,217	[1]22,601
	Primary metal industries					Fabricated metal products				
Gross profit, total	4,424	39,602,928	27,723,763	11,879,165	2,779,337	23,276	32,700,278	23,083,078	9,617,200	2,383,702
$1 under $2,500	[2]	[2]	[2]	[2]	[2]	454	2,481	1,885	596	1,932
$2,500 under $5,000	[2]	[2]	[2]	[2]	[2]	393	7,165	5,882	1,283	[1]1,731
$5,000 under $10,000	237	7,375	5,856	1,519	[1]3,509	630	19,820	15,446	4,374	[1]3,063
$10,000 under $25,000	297	17,895	13,546	4,349	12	2,245	143,260	105,095	38,165	[1]5,263
$25,000 under $50,000	532	135,734	115,504	20,230	559	3,212	424,368	304,957	119,411	[1]1,051
$50,000 under $75,000	217	50,774	37,496	13,278	[1]62	2,845	565,153	392,023	173,130	13,490
$75,000 under $100,000	371	169,345	136,856	32,489	4,207	1,945	550,126	379,492	170,634	24,209
$100,000 under $500,000	1,654	1,671,729	1,267,680	404,049	49,451	8,949	6,921,994	4,931,003	1,990,991	348,717
$500,000 or more	945	37,548,569	26,145,640	11,402,929	2,728,828	2,606	24,065,911	16,947,295	7,118,616	2,006,462
No gross profit	267	98,323	101,536	3,213	[1]15,862	1,077	105,760	113,943	8,183	[1]47,395
	Machinery, except electric					Electrical machinery, equipment, and supplies				
Gross profit, total	20,065	46,787,278	30,448,752	16,338,526	4,558,115	9,802	42,247,472	29,166,217	13,081,255	3,180,028
$1 under $2,500	642	13,100	12,135	965	[1]4,970	600	3,223	2,388	835	[1]399
$2,500 under $5,000	318	4,056	3,054	1,002	[1]1,071	410	39,046	37,581	1,465	[1]1,583
$5,000 under $10,000	404	12,589	9,835	2,754	[1]1,697	371	10,319	7,761	2,558	[1]1,420
$10,000 under $25,000	1,949	150,692	118,018	32,674	[1]10,110	1,108	92,936	74,953	17,983	[1]8,376
$25,000 under $50,000	3,652	393,001	260,547	132,454	3,927	941	151,816	118,297	33,519	[1]3,018
$50,000 under $75,000	2,695	523,942	360,834	163,108	9,328	892	160,833	104,592	56,241	[1]2,245
$75,000 under $100,000	1,273	311,663	200,545	111,118	14,128	730	186,683	122,477	64,206	5,618
$100,000 under $500,000	6,627	4,657,784	3,224,940	1,432,844	285,766	3,432	2,704,085	1,853,086	850,999	139,299
$500,000 or more	2,508	40,720,451	26,258,844	14,461,607	4,262,814	1,315	38,898,531	26,845,082	12,053,449	3,052,152
No gross profit	1,135	33,909	39,482	5,573	[1]6,433	935	250,738	270,660	19,922	[1]50,722
	Transportation equipment					Other manufacturing				
Gross profit, total	5,132	78,302,610	59,162,425	19,140,185	5,408,434	15,553	30,571,290	19,249,579	11,321,711	3,035,380
$1 under $2,500	242	4,966	4,650	316	[1]1,340	815	2,592	1,625	967	[1]671
$2,500 under $5,000	285	8,548	7,570	978	[1]2,734	[2]	[2]	[2]	[2]	[2]
$5,000 under $10,000	221	10,729	9,106	1,623	[1]1,396	735	20,654	15,718	4,936	[1]4,173
$10,000 under $25,000	653	66,372	54,893	11,479	[1]8,239	2,368	162,310	123,817	38,493	[1]4,771
$25,000 under $50,000	479	91,678	73,485	18,193	3,032	2,398	270,692	186,656	84,036	529
$50,000 under $75,000	434	89,311	63,378	25,933	3,789	1,593	456,438	362,085	94,353	11,290
$75,000 under $100,000	521	153,349	107,684	45,665	[1]3,536	1,302	356,248	244,110	112,138	13,349
$100,000 under $500,000	1,443	1,352,908	1,007,286	345,622	62,619	4,535	3,784,789	2,771,366	1,013,423	138,865
$500,000 or more	850	76,524,749	57,834,373	18,690,376	5,349,167	1,656	25,513,362	15,540,560	9,972,802	2,881,602
No gross profit	258	83,543	89,190	5,647	[1]24,384	1,284	112,571	125,778	13,207	[1]30,888

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Transportation, communication, electric, gas, and sanitary services									
	Total					Transportation				
						Total				
Gross profit, total	60,665	98,617,279	57,681,530	40,935,749	10,677,176	47,474	44,290,204	30,057,828	14,232,376	1,686,151
$1 under $2,500	3,857	35,312	30,210	5,102	[1]3,208	2,444	28,616	25,558	3,058	[1]2,502
$2,500 under $5,000	2,421	34,440	26,080	8,360	[1]719	1,712	25,872	20,025	5,847	363
$5,000 under $10,000	6,637	137,890	92,253	45,637	[1]2,799	5,799	123,445	83,415	40,030	129
$10,000 under $25,000	12,240	643,479	438,720	204,759	5,171	10,021	537,679	372,035	165,644	3,867
$25,000 under $50,000	10,677	1,190,122	808,010	382,112	27,328	8,243	966,241	670,898	295,343	33,381
$50,000 under $75,000	6,284	1,110,945	730,391	380,554	37,352	4,955	938,475	636,804	301,671	31,008
$75,000 under $100,000	4,097	942,825	591,465	351,360	36,918	3,111	744,564	477,225	267,339	25,214
$100,000 under $500,000	11,302	6,355,503	4,076,329	2,279,174	272,749	8,870	5,348,043	3,557,437	1,790,606	192,553
$500,000 or more	3,154	88,166,763	50,888,072	37,278,691	10,304,384	2,319	35,577,269	24,214,431	11,362,838	1,402,138
No gross profit	5,380	573,706	622,015	48,309	[1]74,268	3,498	553,885	581,102	27,217	[1]33,332
	Transportation—Continued									
	Local					Trucking and warehousing				
Gross profit, total	8,727	2,516,385	1,607,114	909,271	144,964	24,440	13,754,082	9,310,903	4,443,179	415,954
$1 under $2,500	395	3,856	3,395	461	[1]32	906	6,311	5,170	1,141	[1]1,087
$2,500 under $5,000	435	5,149	3,663	1,486	[1]187	876	13,726	10,685	3,041	459
$5,000 under $10,000	2,752	29,132	10,096	19,036	2,730	1,632	51,298	39,665	11,633	[1]1,775
$10,000 under $25,000	2,434	89,040	49,089	39,951	4,605	4,740	270,701	190,294	80,407	1,933
$25,000 under $50,000	1,159	115,358	75,122	40,236	362	4,241	495,811	340,616	155,195	14,249
$50,000 under $75,000	408	64,405	39,539	24,866	2,352	2,643	424,505	262,409	162,096	18,508
$75,000 under $100,000	253	60,241	37,031	23,210	480	2,101	490,618	311,869	178,749	15,032
$100,000 under $500,000	652	355,093	226,713	128,380	20,220	6,078	3,549,702	2,306,187	1,243,515	103,976
$500,000 or more	238	1,794,111	1,162,466	631,645	114,434	1,225	8,451,410	5,844,008	2,607,402	264,659
No gross profit	303	2,735	2,916	181	[1]402	1,233	69,934	72,774	2,840	[1]6,328
	Transportation services					Other transportation				
Gross profit, total	6,401	2,935,124	1,946,328	988,796	142,799	7,906	25,084,613	17,193,483	7,891,130	982,434
$1 under $2,500	452	12,647	12,157	490	[1]426	691	5,802	4,836	966	[1]957
$2,500 under $5,000	202	4,616	3,920	696	[1]152	198	2,381	1,757	624	243
$5,000 under $10,000	462	28,105	25,115	2,990	255	953	14,910	8,539	6,371	[1]1,081
$10,000 under $25,000	1,589	76,519	51,010	25,509	38	1,258	101,419	81,642	19,777	[1]2,709
$25,000 under $50,000	1,143	160,424	119,864	40,560	4,453	1,700	194,648	135,296	59,352	14,317
$50,000 under $75,000	893	292,734	239,974	52,760	5,121	1,011	156,831	94,882	61,949	5,027
$75,000 under $100,000	467	117,529	77,277	40,252	5,452	290	76,176	51,048	25,128	4,250
$100,000 under $500,000	902	582,037	406,004	176,033	27,762	1,239	861,211	618,533	242,678	40,595
$500,000 or more	291	1,660,513	1,011,007	649,506	100,296	565	23,671,235	16,196,950	7,474,285	922,749
No gross profit	784	221,920	231,641	9,721	[1]4,421	1,178	259,296	273,771	14,475	[1]22,181
	Communication					Electric, gas, and sanitary services				
Gross profit, total	6,632	24,521,278	12,325,169	12,196,109	4,554,638	6,558	29,805,797	15,298,533	14,507,264	4,436,387
$1 under $2,500	414	3,747	2,602	1,145	645	1,203	5,070	3,442	1,628	[1]1,066
$2,500 under $5,000						505	6,447	4,663	1,784	[1]1,367
$5,000 under $10,000	411	10,038	7,215	2,823	[1]3,112	426	4,407	1,623	2,784	184
$10,000 under $25,000	1,159	54,282	33,552	20,730	[1]319	1,060	51,518	33,133	18,385	1,623
$25,000 under $50,000	1,265	101,509	56,437	45,072	[1]9,082	1,169	122,372	80,675	41,697	3,029
$50,000 under $75,000	979	117,619	59,281	58,338	4,420	350	54,851	34,306	20,545	1,924
$75,000 under $100,000	561	94,303	45,570	48,733	5,304	425	103,958	68,670	35,288	6,400
$100,000 under $500,000	1,405	486,465	190,228	296,237	46,531	1,027	520,995	328,664	192,331	33,665
$500,000 or more	441	23,653,315	11,930,284	11,723,031	4,510,251	394	28,936,179	14,743,357	14,192,822	4,391,995
No gross profit	743	8,478	12,245	3,767	[1]20,837	1,140	11,343	28,668	17,325	[1]20,099
	Wholesale and retail trade									
	Total					Wholesale trade				
						Total				
Gross profit, total	447,395	401,450,969	312,963,916	88,487,053	8,994,266	134,720	181,105,400	152,207,194	28,898,206	3,705,039
$1 under $2,500	12,283	144,425	128,727	15,698	[1]20,869	6,067	91,710	84,109	7,601	[1]10,441
$2,500 under $5,000	8,301	183,757	155,080	28,677	[1]20,240	3,508	96,059	84,049	12,010	[1]3,337
$5,000 under $10,000	18,869	914,105	781,527	132,578	[1]35,119	6,008	498,232	455,923	42,309	[1]16,507
$10,000 under $25,000	62,994	4,785,093	3,710,458	1,074,635	[1]37,478	14,585	1,658,554	1,414,140	244,414	[1]5,313
$25,000 under $50,000	86,661	13,545,404	10,396,900	3,148,504	98,519	18,955	4,601,806	3,907,738	694,068	31,736
$50,000 under $75,000	58,470	15,293,753	11,704,317	3,589,436	248,897	16,627	6,030,176	5,003,062	1,027,114	89,216
$75,000 under $100,000	42,817	15,164,805	11,469,394	3,695,411	286,471	11,885	5,592,055	4,565,371	1,026,684	95,270
$100,000 under $500,000	134,808	126,914,361	99,124,739	27,789,622	2,553,919	46,979	59,047,963	48,969,502	10,078,461	1,086,788
$500,000 or more	22,179	224,505,266	175,492,774	49,012,492	5,920,166	10,101	103,488,845	87,723,300	15,765,545	2,437,627
No gross profit	18,446	1,781,866	1,845,826	63,960	[1]62,484	7,811	1,581,902	1,622,321	40,419	[1]521
	Wholesale trade—Continued									
	Groceries and related products					Farm products—raw materials				
Gross profit, total	15,565	38,084,905	34,033,177	4,051,728	375,345	5,481	14,087,804	13,131,457	956,347	93,879
$1 under $2,500	434	12,451	11,840	611	[1]747					
$2,500 under $5,000	191	7,906	7,248	658	[1]29	323	52,535	51,080	1,455	[1]2,976
$5,000 under $10,000	687	106,266	101,557	4,709	[1]4,009					
$10,000 under $25,000	1,510	193,102	168,717	24,385	[1]802	774	305,223	291,220	14,003	[1]3,036
$25,000 under $50,000	2,520	631,812	539,853	91,959	[1]2,087	1,113	677,116	635,478	41,638	336
$50,000 under $75,000	1,813	702,705	592,005	110,700	8,084	804	712,517	662,057	50,460	1,300
$75,000 under $100,000	1,294	780,218	667,457	112,761	1,289	682	831,192	772,409	58,783	7,503
$100,000 under $500,000	5,469	11,205,272	9,946,995	1,258,277	100,168	1,591	4,413,117	4,107,436	305,681	26,702
$500,000 or more	1,650	24,445,173	21,997,505	2,447,668	273,478	193	7,096,104	6,611,777	484,327	64,050
No gross profit	487	227,102	232,255	5,153	[1]6,036	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Wholesale and retail trade—Continued									
	Wholesale trade—Continued									
	Electrical goods					Machinery, equipment, and supplies				
Gross profit, total	7,352	9,627,148	7,721,298	1,905,850	277,339	19,646	15,796,788	12,226,405	3,570,383	532,011
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	1,061	9,077	7,540	1,537	[1]2,107
$2,500 under $5,000	-	-	-	-	-	610	18,190	16,115	2,075	348
$5,000 under $10,000	359	15,576	12,901	2,675	[1]1,685	987	47,404	40,509	6,895	[1]3,528
$10,000 under $25,000	968	60,143	44,160	15,983	[1]1,705	1,872	147,714	114,584	33,130	[1]239
$25,000 under $50,000	968	108,780	71,881	36,899	[1]3,373	3,144	480,188	368,081	112,107	4,426
$50,000 under $75,000	741	157,731	113,324	44,407	3,442	2,289	560,950	417,540	143,410	17,722
$75,000 under $100,000	727	268,209	206,209	62,000	6,231	1,747	541,140	390,504	150,636	19,290
$100,000 under $500,000	2,821	3,109,442	2,426,865	682,577	72,922	6,770	6,161,467	4,700,000	1,461,467	207,298
$500,000 or more	602	5,902,562	4,841,534	1,061,028	201,979	1,166	7,830,658	6,171,532	1,659,126	288,801
No gross profit	531	19,161	19,474	313	[1]3,071	1,242	34,338	38,562	4,224	[1]7,961
	Wholesale trade—Continued					Retail trade				
	Other wholesale trade					Total				
Gross profit, total	86,676	103,508,755	85,094,857	18,413,898	2,426,465	305,050	216,142,387	157,542,841	58,599,546	5,203,385
$1 under $2,500	4,285	55,888	50,881	5,007	[1]6,147	6,171	52,583	44,535	8,048	[1]10,383
$2,500 under $5,000	2,669	67,866	58,704	9,162	[1]3,666	4,792	87,687	71,023	16,664	[1]16,903
$5,000 under $10,000	3,815	288,137	261,282	26,855	[1]5,267	12,472	408,522	321,284	87,238	[1]18,303
$10,000 under $25,000	9,461	952,372	795,459	156,913	469	47,648	3,076,887	2,260,243	816,644	[1]32,587
$25,000 under $50,000	11,209	2,703,910	2,292,445	411,465	32,434	65,919	8,675,608	6,289,482	2,386,126	63,136
$50,000 under $75,000	10,979	3,896,273	3,218,136	678,137	58,668	40,727	9,008,213	6,515,221	2,492,992	156,202
$75,000 under $100,000	7,435	3,171,296	2,528,792	642,504	60,957	29,963	9,220,104	6,636,166	2,583,938	184,885
$100,000 under $500,000	30,328	34,158,665	27,788,206	6,370,459	679,698	85,488	66,057,925	48,816,415	17,241,514	1,432,849
$500,000 or more	6,491	58,214,348	48,100,952	10,113,396	1,609,319	11,862	119,554,854	86,588,472	32,966,382	3,444,489
No gross profit	5,404	1,240,632	1,269,574	28,942	19,542	10,531	198,226	219,184	20,958	[1]59,299
	Retail trade—Continued									
	Building materials, hardware, and farm equipment					General merchandise stores				
Gross profit, total	28,735	12,938,201	9,938,243	2,999,958	334,774	20,032	44,557,798	28,520,976	16,036,822	1,918,632
$1 under $2,500	716	5,720	4,855	865	[1]883	900	7,348	6,156	1,192	[1]2,604
$2,500 under $5,000	330	11,605	10,453	1,152	[1]1,071	558	10,570	8,587	1,983	[1]621
$5,000 under $10,000	1,010	34,123	26,985	7,138	[1]1,825	895	23,230	16,665	6,565	731
$10,000 under $25,000	3,368	248,642	190,465	58,177	[1]717	3,342	194,461	138,734	55,727	[1]180
$25,000 under $50,000	6,692	1,109,726	858,938	250,788	4,878	3,719	471,155	339,839	131,316	4,906
$50,000 under $75,000	4,908	1,480,798	1,180,754	300,044	26,307	1,905	386,881	269,256	117,625	11,089
$75,000 under $100,000	3,571	1,345,383	1,036,491	308,892	27,296	1,463	473,755	347,027	126,728	19,657
$100,000 under $500,000	7,508	5,774,132	4,406,945	1,367,187	151,445	5,304	3,579,785	2,454,405	1,125,380	104,654
$500,000 or more	629	2,928,072	2,222,357	705,715	129,344	1,945	39,410,613	24,940,307	14,470,306	1,781,000
No gross profit	1,320	57,940	59,861	1,921	[1]10,647	782	25,038	25,315	277	[1]1,963
	Retail trade—Continued									
	Food stores					Automotive dealers				
Gross profit, total	21,304	49,178,482	38,788,022	10,390,460	767,646	48,752	52,941,425	44,585,377	8,356,048	558,878
$1 under $2,500	290	4,347	3,926	421	[1]1,127	864	9,099	8,082	1,017	[1]1,194
$2,500 under $5,000	172	4,331	3,756	575	[1]266	596	16,244	14,162	2,082	[1]2,878
$5,000 under $10,000	1,062	48,555	40,345	8,210	[1]1,397	1,373	66,960	58,014	8,946	[1]3,258
$10,000 under $25,000	3,373	276,493	220,661	55,832	[1]3,802	5,499	575,280	478,628	96,652	[1]9,801
$25,000 under $50,000	4,616	824,277	655,650	168,627	[1]4,768	8,354	1,699,980	1,394,665	305,315	6,286
$50,000 under $75,000	2,178	562,374	427,436	134,938	5,642	5,892	2,146,661	1,783,032	363,629	15,173
$75,000 under $100,000	1,479	559,682	432,194	127,488	4,283	5,060	2,537,022	2,099,517	437,505	23,955
$100,000 under $500,000	6,300	7,327,810	5,873,564	1,454,246	82,429	17,451	24,746,586	20,876,742	3,869,844	257,543
$500,000 or more	1,833	39,570,613	31,130,490	8,440,123	686,652	3,662	21,143,593	17,872,535	3,271,058	273,052
No gross profit	945	17,523	17,809	286	[1]3,385	1,892	65,892	70,832	4,940	[1]15,263
	Retail trade—Continued									
	Apparel and accessory stores					Furniture, home furnishings, and equipment stores				
Gross profit, total	31,895	12,333,284	7,919,059	4,414,225	462,758	26,877	9,471,718	6,281,712	3,190,006	221,629
$1 under $2,500	503	5,870	5,136	734	[1]2,185	400	4,076	3,603	473	3,523
$2,500 under $5,000	547	8,262	6,441	1,821	[1]3,417	432	7,656	6,221	1,435	[1]2,014
$5,000 under $10,000	842	25,475	19,464	6,011	[1]2,714	1,073	38,883	31,172	7,711	[1]2,006
$10,000 under $25,000	4,526	250,335	169,609	80,726	377	3,967	232,366	165,741	66,625	[1]7,476
$25,000 under $50,000	7,809	788,453	510,372	278,081	19,405	5,002	586,945	403,082	183,863	5,893
$50,000 under $75,000	4,303	751,999	487,717	264,282	27,451	3,981	773,452	529,421	244,031	14,125
$75,000 under $100,000	2,668	667,766	439,166	228,600	26,556	3,002	758,684	504,577	254,107	13,076
$100,000 under $500,000	9,676	5,015,352	3,181,293	1,834,059	219,503	8,374	4,703,728	3,122,698	1,581,030	127,778
$500,000 or more	1,020	4,819,772	3,099,861	1,719,911	177,782	648	2,365,928	1,515,197	850,731	68,730
No gross profit	806	5,284	6,785	1,501	[1]2,073	810	13,344	20,433	7,089	[1]11,018
	Retail trade—Continued									
	Eating and drinking places					Other retail trade				
Gross profit, total	55,798	11,801,357	5,501,204	6,300,153	286,358	71,656	22,920,122	16,008,248	6,911,874	652,712
$1 under $2,500	469	2,231	1,636	595	[1]1,075	2,028	13,892	11,141	2,751	[1]4,838
$2,500 under $5,000	794	7,037	4,180	2,857	[1]1,287	1,364	21,982	17,223	4,759	[1]5,349
$5,000 under $10,000	2,610	50,568	32,877	17,691	[1]5,510	3,606	120,728	95,762	24,966	[1]2,324
$10,000 under $25,000	11,486	448,103	254,570	193,533	[1]4,879	12,088	851,207	641,835	209,372	[1]6,109
$25,000 under $50,000	12,138	908,976	474,911	434,065	[1]3,159	17,590	2,286,096	1,652,025	634,071	29,695
$50,000 under $75,000	7,020	819,482	393,490	425,992	4,661	10,539	2,086,566	1,444,115	642,451	51,754
$75,000 under $100,000	4,582	736,451	339,916	396,535	[1]228	8,139	2,141,361	1,437,278	704,083	70,290
$100,000 under $500,000	15,706	5,649,734	2,467,099	3,182,635	189,989	15,169	9,260,802	6,433,669	2,827,133	299,508
$500,000 or more	993	3,178,775	1,532,525	1,646,250	107,844	1,133	6,137,488	4,275,200	1,862,288	220,085
No gross profit	1,694	823	911	88	[1]3,546	2,283	12,382	17,238	4,856	[1]11,404

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Wholesale and retail trade—Continued					Finance, insurance, and real estate				
	Wholesale and retail trade not allocable					Total				
Gross profit, total	7,625	4,203,182	3,213,881	989,301	85,842	152,734	71,360,997	34,851,451	36,509,546	7,070,269
$1 under $2,500	(2)	(2)	(2)	(2)	(2)	15,651	47,071	28,894	18,177	41,786
$2,500 under $5,000	(2)	(2)	(2)	(2)	(2)	8,865	54,272	23,092	31,180	32,519
$5,000 under $10,000	388	7,351	4,320	3,031	[1]309	19,006	184,595	53,059	131,536	76,749
$10,000 under $25,000	761	49,652	36,075	13,577	422	33,502	791,132	252,227	538,905	225,171
$25,000 under $50,000	1,787	267,990	199,680	68,310	3,647	28,208	1,305,248	301,343	1,003,905	265,709
$50,000 under $75,000	1,116	255,364	186,034	69,330	3,479	14,429	1,182,303	299,321	882,982	169,455
$75,000 under $100,000	969	352,646	267,857	84,789	6,316	8,236	840,764	131,440	709,324	122,798
$100,000 under $500,000	2,341	1,808,469	1,338,822	469,647	34,282	20,247	5,135,656	1,217,434	3,918,222	702,029
$500,000 or more	216	1,461,567	1,181,002	280,565	38,050	4,590	61,819,956	32,544,641	29,275,315	5,434,053
No gross profit	(2)	(2)	(2)	(2)	(2)	246,381	436,496	480,225	43,729	6,076,955
						Finance, insurance, and real estate—Continued				
						Finance				
						Total				
Gross profit, total	42,586	8,679,844	903,935	7,775,909	3,515,931	13,950	3,126,502	3,125	3,123,377	2,395,668
$1 under $2,500	6,061	8,753	3,136	5,617	41,287	824	950	-	950	14,598
$2,500 under $5,000	2,913	12,021	1,966	10,055	32,646	721	2,549	-	2,549	20,635
$5,000 under $10,000	5,905	46,232	5,550	40,682	74,269	1,924	13,284	-	13,284	49,392
$10,000 under $25,000	7,899	148,321	21,888	126,433	184,925	3,462	55,275	135	55,140	122,540
$25,000 under $50,000	6,284	234,005	10,057	223,948	181,791	2,479	86,934	15	86,919	123,800
$50,000 under $75,000	3,644	231,691	9,707	221,984	105,507	1,140	69,203	(2)	69,202	74,447
$75,000 under $100,000	2,416	213,282	7,022	206,260	84,441	699	60,124	-	60,124	53,987
$100,000 under $500,000	5,884	1,224,485	84,179	1,140,306	550,888	2,061	421,063	1,218	419,845	312,137
$500,000 or more	1,585	6,561,054	760,430	5,800,624	2,260,177	638	2,417,120	1,756	2,415,364	1,624,132
No gross profit	61,776	6,439	7,810	1,371	5,212,287	358	-	11	11	14,369
						Finance—Continued				
	Credit agencies other than banks					Other finance				
Gross profit, total	24,860	4,322,218	662,801	3,659,417	777,680	3,776	1,231,124	238,009	993,115	342,583
$1 under $2,500	4,306	5,671	1,609	4,062	24,568	930	2,132	1,527	605	2,121
$2,500 under $5,000	1,786	6,764	706	6,058	11,758	406	2,708	1,260	1,448	253
$5,000 under $10,000	3,466	25,795	1,924	23,871	18,980	514	7,153	3,626	3,527	5,897
$10,000 under $25,000	4,094	74,348	8,307	66,041	55,021	342	18,698	13,446	5,252	7,364
$25,000 under $50,000	3,232	118,765	1,773	116,992	43,447	572	28,306	8,269	20,037	14,544
$50,000 under $75,000	2,447	150,033	940	149,093	28,522	57	12,455	8,766	3,689	2,538
$75,000 under $100,000	1,482	131,365	4,623	126,742	21,675	235	21,793	2,399	19,394	8,779
$100,000 under $500,000	3,340	662,825	46,544	616,281	155,477	483	140,597	36,417	104,180	83,274
$500,000 or more	708	3,146,652	596,375	2,550,277	418,232	238	997,282	162,299	834,983	217,813
No gross profit	23,349	2,608	2,852	244	50,188	38,069	3,831	4,947	1,116	5,147,730
						Insurance				
						Total				
Gross profit, total	28,679	55,555,137	32,092,554	23,462,583	3,144,833	5,901	53,083,120	31,481,946	21,601,174	2,928,973
$1 under $2,500	2,724	5,890	2,471	3,419	[1]1,485	541	1,850	1,184	666	[1]94
$2,500 under $5,000	1,158	7,732	3,654	4,078	991	(2)	(2)	(2)	(2)	(2)
$5,000 under $10,000	1,775	19,670	7,732	11,938	646	286	3,084	1,257	1,827	[1]169
$10,000 under $25,000	5,142	142,467	53,239	89,228	12,700	669	37,305	26,107	11,198	510
$25,000 under $50,000	5,934	318,777	108,017	210,760	28,523	681	59,260	35,332	23,928	41
$50,000 under $75,000	3,570	373,859	152,338	221,521	15,734	516	67,087	34,678	32,409	[1] 339
$75,000 under $100,000	1,959	205,468	35,114	170,354	21,306	294	37,218	11,684	25,534	2,751
$100,000 under $500,000	4,541	1,433,616	531,764	901,852	54,351	1,233	570,175	279,539	290,636	67
$500,000 or more	1,873	53,047,658	31,198,225	21,849,433	3,012,067	1,574	52,306,552	31,091,921	21,214,631	2,925,981
No gross profit	2,369	333,400	362,091	28,691	[1]21,180	950	322,976	350,484	27,508	[1]24,812
	Insurance—Continued					Real estate				
	Agents, brokers, and service					Total				
Gross profit, total	22,779	2,472,017	610,608	1,861,409	215,860	81,469	7,126,016	1,854,962	5,271,054	409,505
$1 under $2,500	2,182	4,040	1,287	2,753	[1]1,391	6,867	32,428	23,287	9,141	1,984
$2,500 under $5,000	1,055	7,143	3,410	3,733	766	4,793	34,519	17,472	17,047	[1]1,118
$5,000 under $10,000	1,489	16,586	6,475	10,111	815	11,326	118,693	39,777	78,916	1,834
$10,000 under $25,000	4,473	105,162	27,132	78,030	12,190	20,461	500,344	177,100	323,244	27,546
$25,000 under $50,000	5,253	259,517	72,685	186,832	28,482	15,991	752,466	183,269	569,197	55,395
$50,000 under $75,000	3,055	306,772	117,660	189,112	16,073	7,215	576,753	137,276	439,477	48,214
$75,000 under $100,000	1,665	168,250	23,430	144,820	18,555	3,861	422,014	89,304	332,710	17,051
$100,000 under $500,000	3,308	863,441	252,225	611,216	54,284	9,822	2,477,555	601,491	1,876,064	96,790
$500,000 or more	299	741,106	106,304	634,802	86,086	1,132	2,211,244	585,986	1,625,258	161,809
No gross profit	1,418	10,424	11,607	1,183	3,632	182,236	96,657	110,324	13,667	885,848
						Real estate—Continued				
	Operators, except developers, and lessors of buildings					Other real estate				
Gross profit, total	54,985	4,808,493	1,267,996	3,540,497	191,023	26,485	2,317,523	586,966	1,730,557	218,482
$1 under $2,500	3,245	10,298	5,719	4,579	[1]2,356	3,622	22,130	17,568	4,562	4,340
$2,500 under $5,000	3,475	26,071	13,513	12,558	[1]1,469	1,318	8,448	3,959	4,489	351
$5,000 under $10,000	8,585	86,080	26,231	59,849	[1]1,224	2,741	32,613	13,546	19,067	3,058
$10,000 under $25,000	14,886	343,428	110,667	232,761	14,741	5,575	156,916	66,433	90,483	12,805
$25,000 under $50,000	10,335	480,195	113,518	366,677	31,526	5,656	272,271	69,751	202,520	23,869
$50,000 under $75,000	4,701	365,126	79,403	285,723	29,759	2,515	211,627	57,873	153,754	18,455
$75,000 under $100,000	2,466	266,935	56,124	210,811	8,915	1,395	155,079	33,180	121,899	8,136
$100,000 under $500,000	6,505	1,703,037	447,678	1,255,359	44,212	3,317	774,518	153,813	620,705	52,578
$500,000 or more	787	1,527,323	415,143	1,112,180	66,919	346	683,921	170,843	513,078	94,890
No gross profit	133,041	36,905	43,617	6,712	662,817	49,194	59,752	66,707	6,955	223,031

Footnotes at end of table.

Table 5.5—NUMBER OF RETURNS, BUSINESS RECEIPTS, COST OF GOODS SOLD, GROSS PROFIT, AND NET PROFIT, BY SIZE OF GROSS PROFIT AND SELECTED INDUSTRIES—Continued

Industry and size of gross profit	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Gross profit or loss (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Services									
	Total					Hotels, rooming houses, camps, and other lodging places				
Gross profit, total	197,665	44,884,821	25,908,950	18,975,871	2,072,205	16,501	4,535,007	2,202,453	2,332,554	193,653
$1 under $2,500	15,978	108,492	89,118	19,374	[1]26,566	644	2,035	1,395	640	[1]1,802
$2,500 under $5,000	8,164	90,693	62,570	28,123	[1]15,504	547	7,188	5,453	1,735	[1]1,563
$5,000 under $10,000	19,769	377,532	240,729	136,803	[1]38,944	1,584	31,521	20,573	10,948	[1]8,835
$10,000 under $25,000	43,298	1,734,631	1,026,777	707,854	8,805	3,708	135,934	75,365	60,569	[1]5,168
$25,000 under $50,000	39,340	3,208,473	1,811,141	1,397,332	92,698	3,079	207,771	101,025	106,746	173
$50,000 under $75,000	21,772	3,122,280	1,794,022	1,328,258	99,783	1,693	179,779	77,544	102,235	5,696
$75,000 under $100,000	12,526	2,463,635	1,390,106	1,073,529	94,471	1,086	184,150	90,785	93,365	6,032
$100,000 under $500,000	32,818	14,709,643	8,305,435	6,404,208	676,325	3,582	1,359,422	617,388	742,034	54,570
$500,000 or more	4,001	19,069,442	11,189,052	7,880,390	1,181,137	575	2,427,207	1,212,925	1,214,282	144,550
No gross profit	22,896	325,867	442,993	117,126	[1]89,618	1,566	23,817	29,798	5,981	[1]11,278
	Personal services					Business services				
Gross profit, total	33,684	5,459,974	3,124,198	2,335,776	227,231	52,920	15,924,862	10,282,603	5,642,259	783,156
$1 under $2,500	661	4,391	3,440	951	[1]68	5,275	33,744	27,164	6,580	[1]6,791
$2,500 under $5,000	871	10,694	7,642	3,052	[1]1,394	2,760	30,269	20,591	9,678	[1]4,333
$5,000 under $10,000	3,735	66,634	40,133	26,501	[1]4,024	5,257	97,048	61,801	35,247	[1]14,345
$10,000 under $25,000	9,671	352,525	197,555	154,970	2,636	10,283	446,463	278,867	167,596	9,826
$25,000 under $50,000	8,069	572,310	291,511	280,799	17,301	10,478	890,330	516,961	373,369	41,187
$50,000 under $75,000	3,521	476,833	263,725	213,108	11,439	5,611	920,597	576,712	343,885	37,407
$75,000 under $100,000	1,915	385,980	225,436	160,544	11,978	3,354	764,849	476,024	288,825	32,219
$100,000 under $500,000	4,750	2,189,128	1,317,023	872,105	93,729	8,716	4,532,763	2,762,525	1,770,238	221,180
$500,000 or more	493	1,401,479	777,733	623,746	95,634	1,189	8,208,799	5,561,958	2,646,841	466,806
No gross profit	1,065	9,840	12,076	2,236	[1]6,492	7,898	113,645	162,133	48,488	[1]28,288
	Automobile and other repair services					Amusement and recreation services				
Gross profit, total	29,296	4,507,159	2,345,821	2,161,338	152,936	25,926	6,211,319	3,190,548	3,020,771	303,874
$1 under $2,500	1,993	12,917	10,041	2,876	[1]2,481	3,010	31,328	27,584	3,744	[1]10,619
$2,500 under $5,000	887	12,649	9,599	3,050	[1]1,790	1,359	12,775	8,048	4,727	[1]3,277
$5,000 under $10,000	2,264	51,578	35,841	15,737	[1]2,479	3,175	62,178	40,124	22,054	[1]7,074
$10,000 under $25,000	8,467	377,536	234,417	143,119	3,488	4,803	167,779	88,237	79,542	[1]2,703
$25,000 under $50,000	6,832	624,158	380,930	243,228	12,864	4,540	409,436	246,604	162,832	[1]2,101
$50,000 under $75,000	3,144	474,311	282,870	191,441	16,504	2,934	381,338	201,572	179,766	3,202
$75,000 under $100,000	1,624	337,333	200,098	137,235	18,538	1,712	289,191	144,021	145,170	4,957
$100,000 under $500,000	3,542	1,375,051	706,715	668,336	64,039	3,955	1,557,886	810,833	747,053	69,346
$500,000 or more	541	1,241,626	485,310	756,316	44,253	434	3,299,408	1,623,525	1,675,883	252,143
No gross profit	1,824	21,263	28,708	7,445	1,976	4,745	72,973	114,463	41,490	[1]22,301
	Services—Continued									
	Other services					Nature of business not allocable				
Gross profit, total	39,339	8,246,500	4,763,327	3,483,173	411,355	6,387	540,920	321,480	219,440	4,932
$1 under 2,500	4,394	24,077	19,494	4,583	[1]4,805	1,625	7,308	5,399	1,909	[1]820
$2,500 under $5,000	1,740	17,118	11,237	5,881	[1]3,147	534	7,790	5,811	1,979	[1]1,574
$5,000 under $10,000	3,753	68,573	42,257	26,316	[1]2,187	817	13,102	7,345	5,757	[1]1,553
$10,000 under $25,000	6,366	254,394	152,336	102,058	726	1,552	72,481	48,369	24,112	115
$25,000 under $50,000	6,341	504,468	274,110	230,358	23,274	828	75,827	48,402	27,425	61
$50,000 under $75,000	4,869	689,422	391,599	297,823	25,535	339	47,203	27,064	20,139	3,435
$75,000 under $100,000	2,836	502,132	253,742	248,390	20,747	139	12,567	189	12,378	[1]1,782
$100,000 under $500,000	8,272	3,695,393	2,090,951	1,604,442	173,461	483	138,901	54,968	83,933	3,889
$500,000 or more	768	2,490,923	1,527,601	963,322	177,751	71	165,741	123,933	41,808	3,161
No gross profit	5,797	84,329	95,815	11,486	[1]23,235	9,319	19,132	21,890	2,758	[1]7,166

[1]Deficit exceeds net income.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
Estimates for "Contractors not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	United States, total						Alabama					
All industries	1,533,929	1,342,823,152	78,051,274	1,395,090	213,773,857	6,486,311	15,930	8,557,916	340,684	14,506	2,401,901	55,356
Agriculture, forestry, and fisheries	32,155	8,777,295	183,280	30,760	3,761,515	64,450	284	22,609	[1]627	283	20,757	[1]641
Mining	14,080	12,748,107	1,471,815	12,709	1,650,309	[1]280,392	142	224,925	12,263	113	29,477	[1]900
Contract construction	123,091	66,644,238	1,535,701	110,541	22,346,873	375,591	1,162	750,682	8,343	992	238,015	3,102
Special trade contractors	64,563	23,693,960	625,016	60,234	12,359,358	262,132	550	205,969	2,663	513	125,751	523
Other contract construction	58,528	42,950,278	910,685	50,307	9,987,515	113,459	612	544,713	5,680	479	112,264	2,579
Manufacturing	198,082	576,796,954	40,269,177	157,536	39,047,867	1,061,438	1,973	2,465,835	127,871	1,623	434,226	171
Food and kindred products	17,313	80,494,483	3,278,201	11,347	3,147,465	56,120	306	440,714	9,299	213	49,434	1,404
Apparel and other textile products	18,420	21,334,614	707,909	13,982	4,009,231	40,459	235	191,640	4,612	(2)	(2)	(2)
Lumber and wood products, except furniture	9,642	10,281,129	434,572	7,902	2,039,369	8,568	138	124,175	10,906	(2)	(2)	(2)
Printing, publishing, and allied industries	24,636	21,166,172	1,594,648	22,318	4,139,856	149,644	320	68,945	1,054	311	42,063	247
Fabricated metal products	24,372	32,785,352	2,328,967	19,643	5,437,533	233,288	132	255,552	24,108	(2)	(2)	(2)
Machinery, except electric	21,168	46,765,834	4,544,748	17,479	4,251,729	215,932	112	159,026	8,855	(2)	(2)	(2)
Other manufacturing	82,531	363,969,370	27,380,132	64,865	16,022,684	357,427	730	1,225,783	69,037	659	203,646	[1]1,076
Transportation, communication, electric, gas, and sanitary services	65,639	98,841,765	10,609,091	61,216	7,989,048	324,832	943	865,868	62,748	902	147,945	3,118
Transportation	50,817	44,532,230	1,661,834	47,251	6,369,252	261,746	625	531,729	28,941	596	91,494	1,151
Communication, electric, gas, and sanitary services	14,822	54,309,535	8,947,257	13,965	1,619,796	63,086	318	334,139	33,807	306	56,451	1,967
Wholesale and retail trade	464,869	402,565,117	8,914,939	400,611	92,961,933	1,944,476	5,193	3,188,413	45,842	4,468	1,082,665	7,940
Wholesale trade	142,621	182,597,221	3,708,739	110,454	29,679,498	628,999	1,402	1,565,325	25,836	953	275,705	[1]3,942
Groceries and related products	16,132	38,180,518	371,045	10,581	2,971,930	30,612	191	290,904	2,098	(2)	(2)	(2)
Machinery, equipment, and supplies	20,894	15,699,468	534,149	17,455	4,360,018	136,466	259	239,968	10,137	162	18,268	407
Other wholesale trade	105,595	128,717,235	2,803,545	82,418	22,347,550	461,921	952	1,034,453	13,601	705	228,444	[1]4,204
Retail trade	314,427	215,789,631	5,122,310	283,113	61,420,841	1,280,653	3,711	1,577,774	18,361	3,438	768,090	10,267
Building materials, hardware, and farm equipment	30,019	12,930,168	327,799	27,663	7,421,597	139,329	547	205,761	3,250	508	148,163	1,836
General merchandise stores	20,570	44,484,668	1,909,969	17,684	3,688,952	116,072	312	85,529	2,876	309	51,371	2,378
Food stores	22,146	49,003,250	759,941	17,080	4,147,381	17,706	186	159,629	612	164	62,431	[1]518
Automotive dealers	50,149	52,856,239	538,695	36,025	11,179,263	97,770	804	748,361	2,215	633	176,896	[1]1,554
Apparel and accessory stores	32,520	12,305,422	459,201	31,015	6,760,560	264,005	373	67,803	1,755	355	43,826	1,168
Furniture, home furnishings, and equipment stores	27,828	9,506,218	208,446	26,466	6,020,132	114,988	290	54,836	1,764	290	54,836	1,764
Eating and drinking places	57,758	11,808,889	282,630	57,002	8,704,723	171,946	369	91,175	1,203	352	73,719	1,271
Other retail trade	73,437	22,894,777	635,629	70,178	13,498,233	358,837	830	164,680	4,686	827	156,848	3,922
Finance, insurance, and real estate	399,954	130,638,625	13,089,111	391,124	22,330,094	2,263,628	4,320	804,232	74,694	4,236	258,685	36,883
Finance	104,870	49,756,907	8,726,022	99,045	8,744,905	1,119,573	843	302,729	42,528	795	127,415	18,068
Banks and trust companies	14,265	25,396,742	2,409,429	11,559	3,621,595	434,618	292	220,512	35,602	264	87,275	14,164
Credit agencies other than banks	48,518	14,937,835	827,471	46,237	3,693,375	230,757	439	76,152	4,678	419	34,075	1,656
Other finance	42,087	9,422,330	5,489,122	41,249	1,429,935	454,198	112	6,065	2,248	112	6,065	2,248
Insurance	31,123	65,929,203	3,059,730	29,324	2,560,446	128,078	538	351,134	13,047	508	30,714	1,605
Insurance carriers	6,851	63,313,105	2,841,104	5,287	771,244	[1]8,460	199	336,842	11,089	169	16,422	[1]353
Insurance agents, brokers, and service	24,272	2,616,098	218,626	24,037	1,789,202	136,538	339	14,292	1,958	339	14,292	1,958
Real estate	263,961	14,952,515	1,303,359	262,755	11,024,743	1,015,977	2,939	150,369	19,119	2,933	100,556	17,210
Operators, except developers, and lessors of buildings	188,425	9,727,656	863,382	187,680	7,495,764	735,875	1,863	75,918	16,116	1,862	74,407	15,918
Other real estate	75,536	5,224,859	439,977	75,075	3,528,979	280,102	1,076	74,451	3,003	1,071	26,149	1,292
Services	220,161	45,231,323	1,978,547	214,790	23,314,253	735,982	1,760	222,028	10,347	1,736	176,807	6,480
Hotels, rooming houses, camps, and other lodging places	17,853	4,600,233	185,053	17,266	2,077,376	44,305	257	34,866	695	257	34,866	695
Personal services	34,539	5,380,783	217,946	33,828	3,543,318	109,107	269	23,190	1,264	269	23,190	1,264
Business services	60,902	16,159,595	756,693	58,906	6,445,341	263,375	408	24,591	[1]1,241	408	24,591	[1]1,241
Automobile and other repair services	31,212	4,535,036	155,742	30,834	3,368,621	117,230	198	53,977	2,524	180	24,925	492
Amusement and recreation services	30,562	6,293,176	281,193	29,990	2,716,080	8,299	199	4,116	26	199	4,116	26
Other services	45,093	8,262,500	381,920	43,966	5,163,517	193,666	429	81,288	7,079	423	65,119	5,244

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Arizona						Arkansas					
All industries	10,780	4,827,067	89,610	10,055	1,268,142	14,913	10,357	4,825,714	152,524	9,478	1,593,392	52,582
Agriculture, forestry, and fisheries	633	186,952	[1]4,319	603	60,583	[1]7,311	818	241,062	[1]4,298	756	79,606	[1]406
Mining	158	33,215	8,325	154	10,883	497	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	660	567,271	[1]1,044	591	132,459	[1]2,735	975	234,748	1,946	927	140,034	1,644
Special trade contractors	186	93,772	[1]753	173	39,226	[1]131	520	90,337	1,665	519	86,629	1,535
Other contract construction	474	473,499	[1]291	418	93,233	[1]2,604	455	144,411	281	408	53,405	109
Manufacturing	965	1,058,560	35,117	885	185,957	9,793	959	1,591,993	23,476	690	146,374	963
Food and kindred products	82	442,364	2,957	(2)	(2)	(2)	268	850,978	[1]3,120	156	41,341	1,712
Apparel and other textile products	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-
Lumber and wood products, except furniture	(2)	(2)	(2)	-	-	-	147	129,821	5,262	(2)	(2)	(2)
Printing, publishing, and allied industries	230	151,049	10,329	224	28,417	3,002	(2)	(2)	(2)	(2)	(2)	(2)
Fabricated metal products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Machinery, except electric	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other manufacturing	387	346,639	13,670	355	62,085	2,461	353	483,077	12,918	267	43,264	281
Transportation, communication, electric, gas, and sanitary services	830	253,664	3,479	810	55,645	[1]365	443	216,058	20,254	428	76,267	8,782
Transportation	424	59,802	1,917	416	36,853	968	264	133,340	13,157	256	29,340	6,168
Communication, electric, gas, and sanitary services	406	193,862	1,562	394	18,792	[1]1,333	179	82,718	7,097	172	46,927	2,614
Wholesale and retail trade	2,389	2,049,097	27,499	1,952	490,518	7,456	3,403	1,948,781	47,595	2,976	819,803	18,915
Wholesale trade	464	802,852	10,665	312	91,106	2,827	1,149	886,404	17,596	962	318,663	2,767
Groceries and related products	73	462,608	2,584	(2)	(2)	(2)	237	202,961	554	198	64,418	[1]1,083
Machinery, equipment, and supplies	135	54,541	1,221	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Other wholesale trade	256	285,703	6,860	185	60,918	2,011	804	638,532	15,327	677	238,366	3,679
Retail trade	1,817	1,175,562	15,263	1,555	382,798	4,196	2,216	1,054,598	29,031	1,978	499,693	16,003
Building materials, hardware, and farm equipment	(2)	(2)	(2)	(2)	(2)	(2)	301	144,393	5,523	260	74,575	2,604
General merchandise stores	(2)	(2)	(2)	(2)	(2)	(2)	255	86,990	4,438	252	43,874	2,707
Food stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Automotive dealers	404	480,985	4,926	243	54,929	235	673	505,595	6,364	555	204,543	2,160
Apparel and accessory stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Eating and drinking places	582	132,453	2,687	582	132,453	2,687	(2)	(2)	(2)	(2)	(2)	(2)
Other retail trade	297	132,710	1,953	271	68,376	948	595	159,995	6,613	576	110,469	5,265
Finance, insurance, and real estate	3,442	398,082	15,419	3,392	147,397	3,862	2,370	446,003	59,008	2,319	200,308	18,669
Finance	1,110	204,546	10,535	1,089	32,280	3,513	786	240,213	40,581	750	113,551	11,654
Banks and trust companies	18	112,750	6,966	(2)	(2)	(2)	251	155,942	25,242	229	70,234	9,198
Credit agencies other than banks	351	78,670	[1]1,357	340	19,761	231	171	58,083	2,388	159	35,305	1,704
Other finance	741	13,126	4,926	739	8,887	3,214	364	26,188	12,951	362	8,012	752
Insurance	439	100,362	4,547	414	41,078	592	408	99,272	6,921	396	26,725	465
Insurance carriers	214	93,669	4,808	189	34,385	853	100	88,882	6,139	90	19,210	[1]112
Insurance agents, brokers, and service	225	6,693	[1]261	225	6,693	[1]261	308	10,390	782	306	7,515	577
Real estate	1,893	93,174	337	1,889	74,039	[1]243	1,176	106,518	11,506	1,173	60,032	6,550
Operators, except developers, and lessors of buildings	796	29,832	[1]3,074	795	28,341	[1]2,512	607	20,992	3,328	606	17,416	3,491
Other real estate	1,097	63,342	3,411	1,094	45,698	2,269	569	85,526	8,178	567	42,616	3,059
Services	1,634	264,756	6,372	1,599	169,230	4,954	1,214	132,648	4,068	1,211	125,076	4,001
Hotels, rooming houses, camps, and other lodging places	169	60,336	328	164	12,428	[1]330	133	28,666	118	130	21,094	51
Personal services	154	46,021	2,608	137	21,155	2,409	206	38,106	1,111	206	38,106	1,111
Business services	403	25,842	2,372	402	23,011	2,246	311	14,308	21	311	14,308	21
Automobile and other repair services	(2)	(2)	(2)	(2)	(2)	(2)	121	21,526	921	121	21,526	921
Amusement and recreation services	178	30,431	[1]373	170	16,466	[1]437	191	8,266	[1]80	191	8,266	[1]80
Other services	638	80,173	760	637	78,792	776	252	21,776	1,977	252	21,776	1,977

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	California						Colorado					
All industries	117,478	113,236,759	4,552,405	105,538	17,819,217	464,887	17,925	8,627,152	393,743	16,699	2,447,120	54,456
Agriculture, forestry, and fisheries	3,174	1,488,789	42,417	2,876	502,732	22,786	998	268,949	2,786	957	109,904	280
Mining	1,191	750,407	27,061	1,101	131,211	1,805	284	121,939	3,261	266	18,959	[1]3,370
Contract construction	9,483	7,144,721	105,264	8,283	1,887,119	[1]1,043	1,742	948,169	17,161	1,481	277,163	7,285
Special trade contractors	5,420	2,460,477	35,974	4,881	1,158,410	15,822	829	138,607	2,109	811	107,984	1,597
Other contract construction	4,063	4,684,244	69,290	3,402	728,709	[1]16,865	913	809,562	15,052	670	169,179	5,688
Manufacturing	17,984	44,642,240	2,080,782	14,831	3,923,614	111,187	1,541	2,432,963	134,772	1,366	275,514	5,941
Food and kindred products	1,189	6,335,192	259,234	697	174,203	4,908	159	1,001,183	54,578	(2)	(2)	(2)
Apparel and other textile products	880	1,040,502	43,515	662	225,442	5,069	(2)	(2)	(2)	(2)	(2)	(2)
Lumber and wood products, except furniture	1,216	1,074,828	34,837	1,042	281,845	1,345	(2)	(2)	(2)	(2)	(2)	(2)
Printing, publishing, and allied industries	1,696	1,025,718	70,160	1,578	297,933	11,442	284	114,363	6,486	273	48,340	1,179
Fabricated metal products	2,789	2,296,971	138,568	2,418	693,825	27,723	199	46,142	3,377	189	21,336	[1]138
Machinery, except electric	2,232	1,837,754	147,759	1,855	476,007	26,120	126	105,770	7,410	95	20,169	[1]318
Other manufacturing	7,982	31,031,275	1,386,709	6,579	1,774,359	34,580	683	1,131,837	62,258	642	157,397	5,218
Transportation, communication, electric, gas, and sanitary services	4,495	6,911,551	501,732	4,163	678,898	4,144	328	766,703	40,633	284	60,237	178
Transportation	3,047	4,200,522	199,901	2,751	509,656	21,096	218	539,596	12,063	184	46,332	950
Communication, electric, gas, and sanitary services	1,448	2,711,029	301,831	1,412	169,242	[1]16,952	110	227,107	28,570	(2)	(2)	(2)
Wholesale and retail trade	30,788	36,201,030	754,448	25,368	6,528,653	134,744	4,947	2,813,554	28,029	4,395	1,011,910	4,689
Wholesale trade	9,945	14,716,449	322,614	7,331	1,858,680	47,660	1,319	1,317,679	9,164	1,117	335,684	901
Groceries and related products	853	3,237,198	20,018	417	133,657	6,435	97	394,401	[1]278	(2)	(2)	(2)
Machinery, equipment, and supplies	1,669	1,073,180	26,501	1,410	361,585	9,997	267	214,307	1,344	235	62,518	[1]2,182
Other wholesale trade	7,423	10,406,071	276,095	5,504	1,363,438	31,228	955	708,971	8,098	825	220,348	2,949
Retail trade	20,411	21,155,821	428,941	17,653	4,534,780	85,423	3,447	1,411,971	17,293	3,099	597,621	2,310
Building materials, hardware, and farm equipment	1,986	944,177	17,330	1,777	406,909	6,129	366	139,379	2,883	326	63,285	1,205
General merchandise stores	908	1,725,001	73,392	685	217,196	8,149	245	117,518	[1]5,157	190	31,501	[1]7,197
Food stores	1,125	7,879,330	166,025	710	182,612	[1]583	(2)	(2)	(2)	(2)	(2)	(2)
Automotive dealers	3,095	5,003,404	37,128	1,837	598,064	918	592	537,664	5,604	466	96,910	[1]732
Apparel and accessory stores	1,634	612,009	22,811	1,582	392,371	18,136	218	67,289	1,208	197	25,808	[1]937
Furniture, home furnishings, and equipment stores	2,088	936,461	3,456	1,921	517,533	[1]581	234	54,863	2,263	215	29,529	1,605
Eating and drinking places	4,342	1,478,792	42,505	4,186	1,044,416	27,891	710	132,598	4,417	708	127,062	3,978
Other retail trade	5,233	2,576,647	66,294	4,955	1,175,679	25,364	946	230,013	4,498	909	182,664	4,212
Finance, insurance, and real estate	29,739	10,736,435	837,696	29,084	1,590,680	123,142	4,725	798,516	158,530	4,624	297,111	33,916
Finance	9,756	5,503,095	534,010	9,399	422,645	42,039	1,399	489,942	137,631	1,318	116,374	19,398
Banks and trust companies	201	2,711,114	170,762	124	56,085	300	227	201,388	24,959	191	56,924	9,018
Credit agencies other than banks	4,774	2,122,434	21,202	4,562	230,456	12,076	492	146,909	7,859	459	37,865	4,055
Other finance	4,781	669,547	342,046	4,713	136,104	29,663	680	141,645	104,813	668	21,585	6,325
Insurance	2,105	3,779,227	194,520	1,972	161,358	7,321	336	149,576	5,668	319	27,977	1,560
Insurance carriers	269	3,460,497	161,449	186	22,652	[1]1,957	74	132,971	3,419	57	11,372	[1]689
Insurance agents, brokers, and service	1,836	318,730	33,071	1,786	138,706	9,278	262	16,605	2,249	262	16,605	2,249
Real estate	17,878	1,454,113	109,166	17,713	1,006,677	73,782	2,990	158,998	15,231	2,987	152,760	12,958
Operators, except developers, and lessors of buildings	9,971	807,505	74,889	9,896	559,351	47,939	1,461	69,638	7,652	1,459	66,442	7,291
Other real estate	7,907	646,608	34,277	7,817	447,326	25,843	1,530	89,360	7,579	1,529	86,318	5,667
Services	18,737	5,322,181	205,127	17,948	2,548,773	70,269	3,171	438,329	7,836	3,153	385,246	5,152
Hotels, rooming houses, camps, and other lodging places	1,240	381,014	22,732	1,204	243,402	14,683	266	46,821	1,969	264	34,103	1,927
Personal services	1,700	344,774	9,135	1,646	231,843	4,751	384	104,960	3,535	381	100,928	3,659
Business services	5,748	1,409,097	24,968	5,499	675,621	21,319	997	137,780	6,264	993	118,432	6,141
Automobile and other repair services	1,808	425,701	12,824	1,750	272,833	7,785	395	45,220	[1]854	393	40,899	[1]1,589
Amusement and recreation services	2,922	1,463,900	82,949	2,754	450,285	4,426	334	40,201	[1]828	327	27,537	[1]2,736
Other services	5,319	1,297,695	52,519	5,095	674,789	17,305	795	63,347	[1]2,250	795	63,347	[1]2,250

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Connecticut						Florida					
All industries	29,552	25,808,606	1,129,166	27,274	4,112,902	134,665	66,459	24,740,639	971,044	62,520	7,737,109	239,933
Agriculture, forestry, and fisheries	330	56,549	2,974	323	32,404	1,933	3,778	1,243,261	20,614	3,530	474,871	14,282
Mining	(2)	(2)	(2)	(2)	(2)	(2)	39	42,521	3,820	(2)	(2)	(2)
Contract construction	3,213	1,194,144	22,412	3,049	544,963	12,312	6,705	2,566,895	43,160	6,256	1,070,407	12,402
Special trade contractors	1,626	380,719	11,750	1,578	273,762	6,107	2,985	805,540	12,894	2,833	488,372	5,465
Other contract construction	1,587	813,425	10,662	1,471	271,201	6,205	3,720	1,761,355	30,266	3,423	582,035	6,937
Manufacturing	4,556	9,117,489	637,721	3,762	827,634	39,833	5,428	3,980,961	184,815	4,852	1,001,470	18,750
Food and kindred products	274	579,836	31,520	210	60,391	[1]283	535	1,176,213	48,209	393	116,669	1,162
Apparel and other textile products	193	246,840	7,318	138	38,117	[1]249	500	151,876	5,677	493	128,287	3,022
Lumber and wood products, except furniture	223	53,869	2,989	217	41,712	743	220	87,081	1,553	198	41,164	[1]1,603
Printing, publishing, and allied industries	495	257,443	12,624	448	70,725	493	663	262,780	20,555	644	106,850	3,826
Fabricated metal products	890	951,562	76,563	720	136,502	12,180	515	383,477	11,202	442	142,060	[1]2,783
Machinery, except electric	700	950,973	97,905	635	101,002	5,009	308	107,048	6,431	298	69,606	4,990
Other manufacturing	1,781	6,076,966	408,802	1,394	379,185	21,940	2,687	1,812,486	91,188	2,384	396,834	10,136
Transportation, communication, electric, gas, and sanitary services	762	971,183	92,394	724	83,821	365	2,436	2,028,201	207,037	2,309	202,831	7,660
Transportation	568	295,125	[1]12,789	545	61,535	[1]13	1,825	1,164,506	50,504	1,739	152,637	3,784
Communication, electric, gas, and sanitary services	194	676,058	105,183	179	22,286	378	611	863,695	156,533	570	50,194	3,876
Wholesale and retail trade	9,524	5,071,348	86,383	8,411	1,842,558	37,310	17,684	10,892,284	247,947	15,779	3,117,174	56,887
Wholesale trade	2,489	2,065,983	27,854	2,058	475,308	11,636	4,286	4,005,658	67,642	3,438	797,629	12,415
Groceries and related products	303	310,969	1,722	226	33,768	[1]754	685	1,120,899	9,345	388	29,412	644
Machinery, equipment, and supplies	395	286,152	5,395	292	57,942	[1]903	946	361,575	15,185	828	136,845	3,984
Other wholesale trade	1,791	1,468,862	20,737	1,540	383,598	13,293	2,655	2,523,184	43,112	2,222	631,372	7,787
Retail trade	6,891	2,881,221	59,018	6,232	1,322,912	25,349	13,037	6,782,468	179,480	11,999	2,252,615	44,087
Building materials, hardware, and farm equipment	486	98,710	2,732	477	78,866	1,286	1,383	415,366	1,994	1,321	286,986	[1]453
General merchandise stores	490	324,401	12,381	416	58,766	2,623	862	318,155	10,089	784	92,280	4,355
Food stores	498	277,427	3,011	429	153,018	215	630	2,046,722	68,111	544	135,347	600
Automotive dealers	1,217	1,138,385	13,242	826	256,178	1,670	1,946	1,999,746	33,482	1,501	437,407	4,450
Apparel and accessory stores	439	167,430	7,697	414	107,413	4,877	1,403	241,232	8,575	1,384	206,221	7,036
Furniture, home furnishings, and equipment stores	754	198,164	6,118	748	186,569	5,686	1,476	534,312	17,106	1,322	275,667	6,208
Eating and drinking places	1,181	179,166	2,441	1,178	160,034	2,174	2,146	452,091	14,828	2,072	302,193	6,539
Other retail trade	1,826	497,538	11,396	1,744	322,068	6,818	3,191	774,844	25,295	3,071	516,514	15,352
Finance, insurance, and real estate	6,376	8,834,374	273,367	6,248	331,207	32,507	20,088	2,382,624	163,608	19,771	962,076	84,266
Finance	1,478	599,237	50,716	1,372	67,568	11,188	4,499	1,080,849	84,919	4,257	311,845	31,186
Banks and trust companies	127	479,281	31,336	47	22,610	391	416	511,691	41,357	265	124,869	8,120
Credit agencies other than banks	790	87,039	1,512	768	23,475	2,299	2,021	497,289	26,540	1,938	140,878	12,813
Other finance	561	32,917	17,868	557	21,483	8,498	2,062	71,869	17,022	2,054	46,098	10,253
Insurance	653	8,053,741	202,867	634	93,237	1,331	1,680	528,020	16,822	1,645	123,954	6,841
Insurance carriers	40	7,963,850	201,692	21	3,346	156	576	461,581	12,984	541	57,515	3,003
Insurance agents, brokers, and service	613	89,891	1,175	613	89,891	1,175	1,104	66,439	3,838	1,104	66,439	3,838
Real estate	4,245	181,396	19,784	4,242	170,402	19,988	13,909	773,755	61,867	13,869	526,277	46,239
Operators, except developers, and lessors of buildings	2,842	99,566	11,580	2,840	95,238	12,100	7,769	274,568	22,830	7,757	240,840	21,572
Other real estate	1,403	81,830	8,204	1,402	75,164	7,888	6,140	499,187	39,037	6,112	285,437	24,667
Services	4,419	509,662	8,701	4,390	414,422	6,721	9,709	1,596,241	98,223	9,406	893,783	43,628
Hotels, rooming houses, camps, and other lodging places	235	17,561	[1]193	234	6,237	[1]244	1,465	330,962	34,730	1,375	172,346	10,466
Personal services	784	93,839	5,423	784	93,839	5,423	1,557	168,860	8,105	1,514	92,551	2,998
Business services	1,395	183,240	[1]4,133	1,388	144,930	[1]4,225	2,251	313,807	13,221	2,159	171,438	6,600
Automobile and other repair services	601	70,843	1,132	590	44,772	697	1,300	282,149	6,253	1,288	110,592	3,786
Amusement and recreation services	654	44,441	[1]804	653	42,912	[1]809	1,116	189,981	18,089	1,080	105,702	5,017
Other services	750	99,738	7,276	741	81,732	5,879	2,020	310,482	17,825	1,990	241,154	14,761

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Georgia						Hawaii					
All industries	26,666	17,519,896	1,065,191	24,066	4,072,898	162,008	6,347	3,213,077	141,340	5,904	756,737	12,478
Agriculture, forestry, and fisheries	471	90,620	[1]430	453	54,279	[1]510	(2)	(2)	(2)	(2)	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-	-	-	-
Contract construction	1,846	1,216,399	33,230	1,563	382,466	610	499	308,332	5,759	443	76,330	2,357
Special trade contractors	873	369,568	7,481	773	198,516	[1]1,811	328	96,162	4,540	306	47,473	2,408
Other contract construction	973	846,831	25,749	790	183,950	2,421	171	212,170	1,219	137	28,857	[1]51
Manufacturing	3,110	5,548,778	426,777	2,468	665,450	20,639	357	665,993	47,061	289	46,874	2,503
Food and kindred products	300	1,592,160	204,774	211	89,029	4,846	189	431,097	32,164	151	31,701	2,177
Apparel and other textile products	302	515,916	16,373	163	34,047	744	-	-	-	-	-	-
Lumber and wood products, except furniture	298	153,679	834	274	50,535	[1]4,882	(2)	(2)	(2)	-	-	-
Printing, publishing, and allied industries	422	181,162	19,938	409	49,879	1,845	(2)	(2)	(2)	(2)	(2)	(2)
Fabricated metal products	154	171,530	7,541	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Machinery, except electric	199	144,316	12,670	174	69,543	6,120	(2)	(2)	(2)	-	-	-
Other manufacturing	1,435	2,790,015	164,647	1,138	347,512	11,263	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, electric, gas, and sanitary services	828	1,915,703	214,696	724	116,613	7,671	218	210,142	18,784	197	29,186	[1]220
Transportation	532	1,072,139	78,650	442	65,956	4,880	193	110,688	3,032	177	23,893	[1]345
Communication, electric, gas, and sanitary services	296	843,564	136,046	282	50,657	2,791	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	8,765	6,540,422	192,688	7,417	1,967,188	55,500	1,966	1,538,716	29,857	1,740	423,245	4,386
Wholesale trade	2,921	3,151,559	91,871	2,189	571,763	18,669	440	358,427	7,322	412	77,031	[1]1,044
Groceries and related products	404	675,394	5,928	272	102,439	1,473	(2)	(2)	(2)	(2)	(2)	(2)
Machinery, equipment, and supplies	708	437,542	15,115	620	174,045	6,391	(2)	(2)	(2)	(2)	(2)	(2)
Other wholesale trade	1,809	2,038,623	70,828	1,297	295,279	10,805	227	154,240	1,490	207	17,113	[1]1,672
Retail trade	5,790	3,243,440	99,628	5,180	1,366,817	36,689	1,505	1,069,806	18,741	1,327	346,004	5,430
Building materials, hardware, and farm equipment	850	381,856	7,196	791	277,127	5,365	(2)	(2)	(2)	(2)	(2)	(2)
General merchandise stores	459	337,806	23,497	439	113,557	5,668	202	99,449	2,847	186	77,246	2,001
Food stores	179	490,060	24,653	(2)	(2)	(2)	215	255,127	2,344	147	35,278	[1]1,346
Automotive dealers	1,333	1,134,950	10,668	1,021	341,038	4,241	130	448,401	7,489	(2)	(2)	(2)
Apparel and accessory stores	633	167,080	6,196	609	99,348	3,718	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment stores	461	173,089	8,180	441	111,363	3,714	(2)	(2)	(2)	(2)	(2)	(2)
Eating and drinking places	618	162,859	5,481	602	136,087	5,015	591	140,052	4,068	587	126,987	3,763
Other retail trade	1,257	395,740	13,757	1,167	253,299	8,613	118	33,123	1,754	(2)	(2)	(2)
Finance, insurance, and real estate	7,917	1,332,945	133,283	7,760	504,375	67,397	1,936	249,232	31,064	1,897	82,514	6,063
Finance	2,966	645,989	89,443	2,881	263,203	40,961	496	126,001	13,800	477	11,608	42
Banks and trust companies	472	375,758	56,398	433	123,915	20,927	11	79,546	7,521	(2)	(2)	(2)
Credit agencies other than banks	1,667	231,741	15,706	1,628	116,678	11,477	68	34,528	1,610	60	5,586	[1]146
Other finance	827	38,490	17,339	820	22,610	8,557	417	11,927	4,669	414	5,405	33
Insurance	581	433,739	11,762	547	53,911	2,119	66	33,516	[1]522	59	7,881	74
Insurance carriers	114	363,913	5,675	83	15,904	[1]1,752	13	29,052	[1]527	(2)	(2)	(2)
Insurance agents, brokers, and service	467	69,826	6,087	464	38,007	3,871	53	4,464	5	53	4,464	5
Real estate	4,370	253,217	32,078	4,332	187,261	24,317	1,374	89,715	17,786	1,361	63,025	5,947
Operators, except developers, and lessors of buildings	2,820	143,564	20,490	2,805	116,306	16,149	817	44,025	7,744	811	33,595	3,849
Other real estate	1,550	109,653	11,588	1,527	70,955	8,168	557	45,690	10,042	550	29,430	2,098
Services	3,413	848,794	62,518	3,372	376,438	10,215	1,026	214,894	10,410	994	79,557	[1]1,020
Hotels, rooming houses, camps, and other lodging places	381	49,496	[1]433	374	32,285	[1]1,501	75	67,034	9,016	(2)	(2)	(2)
Personal services	457	214,409	18,270	451	57,888	1,628	(2)	(2)	(2)	(2)	(2)	(2)
Business services	821	344,747	37,970	803	82,167	7,353	374	12,964	[1]672	374	12,964	[1]672
Automobile and other repair services	649	76,585	1,322	645	70,897	1,289	171	20,570	27	168	15,621	52
Amusement and recreation services	364	45,468	2,723	363	30,445	1,065	(2)	(2)	(2)	(2)	(2)	(2)
Other services	741	118,089	2,666	736	102,756	381	169	57,670	3,015	166	20,394	1,098

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Illinois						Indiana					
All industries	80,091	115,228,234	6,049,369	70,237	12,674,277	445,166	30,174	22,678,598	1,384,940	27,065	4,600,294	192,113
Agriculture, forestry, and fisheries	618	238,889	1,812	592	88,044	[1]4,422	553	99,322	4,610	548	52,198	1,517
Mining	156	223,941	28,085	123	20,390	[1]1,948	307	203,962	11,499	293	52,818	4,097
Contract construction	6,259	3,790,008	116,392	5,392	1,131,259	27,620	2,241	1,488,244	56,785	1,907	371,794	12,227
Special trade contractors	3,794	1,733,243	51,373	3,416	749,513	19,554	1,199	512,077	28,314	1,063	184,539	7,393
Other contract construction	2,466	2,056,765	65,019	1,976	381,746	8,066	1,042	976,167	28,471	844	187,255	4,834
Manufacturing	13,398	51,979,793	3,049,280	10,157	2,605,720	72,379	3,469	9,677,541	805,149	2,434	727,576	45,349
Food and kindred products	1,125	13,108,054	329,215	763	191,084	[1]1,751	437	1,766,023	57,638	180	62,161	2,731
Apparel and other textile products	459	643,101	23,413	361	112,281	2,850	37	81,460	[1]4,324	([2])	([2])	([2])
Lumber and wood products, except furniture	266	233,511	5,984	221	37,220	[1]423	154	162,695	7,491	117	20,554	[1]177
Printing, publishing, and allied industries	1,725	2,547,049	210,443	1,403	295,631	13,217	332	219,834	27,468	311	79,285	7,921
Fabricated metal products	2,462	3,941,125	282,944	1,920	632,786	23,329	516	690,035	50,012	359	120,113	4,546
Machinery, except electric	1,932	8,013,893	652,302	1,525	349,036	15,103	671	1,105,445	66,019	525	127,075	11,557
Other manufacturing	5,429	23,493,060	1,544,979	3,964	987,682	20,054	1,322	5,652,049	600,845	922	300,539	19,838
Transportation, communication, electric, gas, and sanitary services	3,730	7,012,501	578,989	3,410	542,802	22,615	1,339	1,440,836	160,803	1,233	206,930	14,216
Transportation	3,148	5,106,533	190,390	2,871	438,849	16,323	798	810,552	9,675	709	153,079	7,553
Communication, electric, gas, and sanitary services	582	1,905,968	388,599	539	103,953	6,292	541	630,284	151,128	524	53,851	6,663
Wholesale and retail trade	25,962	38,294,095	1,209,058	21,630	5,535,761	139,759	10,355	6,757,769	129,399	9,036	2,244,917	47,042
Wholesale trade	8,837	14,992,866	347,031	6,733	1,844,157	51,995	3,193	2,990,341	57,447	2,646	695,805	18,958
Groceries and related products	879	3,996,995	73,566	499	147,095	5,450	411	817,238	5,243	295	31,134	729
Machinery, equipment, and supplies	1,278	993,283	47,998	1,157	273,055	13,926	286	235,545	13,988	244	72,704	4,922
Other wholesale trade	6,680	10,002,588	225,467	5,077	1,424,007	32,619	2,496	1,937,558	38,216	2,107	591,967	13,307
Retail trade	16,737	23,047,679	854,272	14,585	3,619,733	85,681	6,921	3,685,641	71,847	6,151	1,475,417	28,165
Building materials, hardware, and farm equipment	1,367	602,751	15,319	1,279	410,375	10,394	1,051	433,560	9,886	962	278,535	4,246
General merchandise stores	1,090	11,907,613	630,968	779	235,847	9,355	166	264,078	9,788	129	52,478	1,512
Food stores	1,169	3,202,911	63,108	770	229,688	1,233	309	428,653	6,389	219	53,887	2,472
Automotive dealers	2,393	2,890,564	25,972	1,635	503,366	6,115	1,485	1,413,232	16,551	1,106	394,901	4,715
Apparel and accessory stores	1,544	777,384	24,691	1,474	448,622	21,768	544	166,478	5,040	507	93,942	2,854
Furniture, home furnishings, and equipment stores	1,000	495,900	20,942	950	280,589	5,379	652	212,048	1,975	615	150,434	383
Eating and drinking places	4,135	1,020,175	20,948	4,033	683,922	13,855	1,294	256,725	10,250	1,274	199,030	7,629
Other retail trade	4,039	2,150,381	52,324	3,665	827,324	17,582	1,420	510,867	11,968	1,339	252,210	4,354
Finance, insurance, and real estate	16,756	10,026,625	900,831	16,079	1,227,470	127,613	7,731	2,531,279	192,490	7,462	550,874	56,651
Finance	5,135	3,163,378	552,814	4,696	586,017	62,155	2,277	994,074	105,209	2,085	294,402	33,729
Banks and trust companies	1,232	1,497,141	195,941	1,026	243,035	25,737	386	442,135	61,669	298	118,276	18,716
Credit agencies other than banks	2,351	1,343,822	174,769	2,159	274,530	8,174	1,222	515,267	34,543	1,124	153,143	6,597
Other finance	1,552	322,415	182,104	1,511	68,452	28,244	669	36,672	8,997	663	22,983	8,416
Insurance	2,016	6,167,802	260,927	1,843	179,144	8,482	763	1,251,769	72,809	709	73,905	4,730
Insurance carriers	456	5,875,492	225,790	316	49,895	[1]2,086	134	1,191,873	67,841	80	14,009	[1]238
Insurance agents, brokers, and service	1,560	292,310	35,137	1,527	129,249	10,568	629	59,896	4,968	629	59,896	4,968
Real estate	9,605	695,445	87,090	9,540	462,309	56,976	4,691	285,436	14,472	4,668	182,567	18,192
Operators, except developers, and lessors of buildings	6,506	403,738	58,046	6,469	287,889	44,007	3,253	207,405	9,962	3,233	122,159	15,056
Other real estate	3,099	291,707	29,044	3,071	174,420	12,969	1,438	78,031	4,510	1,435	60,408	3,136
Services	12,809	3,641,234	163,584	12,451	1,501,683	60,212	3,940	478,249	24,241	3,913	391,791	11,050
Hotels, rooming houses, camps, and other lodging places	767	400,480	17,981	751	97,640	[1]3,445	279	32,991	[1]3,563	273	24,558	[1]2,385
Personal services	1,940	402,699	16,007	1,873	209,911	3,265	622	95,670	3,389	616	74,019	1,452
Business services	3,940	1,656,963	62,648	3,783	408,848	15,580	943	119,070	15,185	936	80,042	4,379
Automobile and other repair services	2,038	268,923	9,655	2,024	219,986	8,265	586	71,221	5,199	583	66,793	5,341
Amusement and recreation services	1,445	259,923	19,824	1,395	117,893	6,879	710	59,569	2,422	709	53,983	911
Other services	2,679	652,246	37,469	2,625	447,405	29,668	800	99,728	1,609	796	92,396	1,352

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Iowa						Kansas					
All industries	18,194	11,673,518	518,814	16,267	2,733,228	142,122	13,362	8,855,617	310,834	12,034	1,994,026	44,076
Agriculture, forestry, and fisheries	711	103,778	4,403	704	40,874	1,643	278	202,816	448	230	59,555	[1]887
Mining	107	29,661	[1]327	(2)	(2)	(2)	552	141,389	8,428	477	35,485	[1]456
Contract construction	1,508	749,577	26,384	1,329	323,272	14,584	1,196	793,206	13,095	1,067	265,288	[1]871
Special trade contractors	577	164,279	9,261	574	135,619	8,421	574	200,991	3,745	532	102,023	2,023
Other contract construction	931	585,298	17,123	755	187,653	6,163	622	592,215	9,350	535	163,265	[1]2,894
Manufacturing	1,659	3,779,923	181,285	1,213	323,976	16,031	1,169	2,219,388	109,174	925	250,372	7,379
Food and kindred products	187	1,567,859	24,112	(2)	(2)	(2)	250	762,330	6,011	167	60,350	[1]3,079
Apparel and other textile products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-
Lumber and wood products, except furniture	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-
Printing, publishing, and allied industries	199	191,134	18,717	(2)	(2)	(2)	167	61,912	3,758	159	30,544	1,952
Fabricated metal products	281	445,801	37,184	214	65,811	6,111	159	211,670	18,849	(2)	(2)	(2)
Machinery, except electric	274	607,069	18,000	220	68,617	1,535	219	242,273	17,203	195	61,435	4,316
Other manufacturing	624	850,363	76,799	513	124,226	4,334	366	844,575	57,608	270	47,541	[1]1,112
Transportation, communication, electric, gas, and sanitary services	911	570,453	78,478	873	91,504	5,968	616	1,401,521	72,301	540	88,952	817
Transportation	602	142,914	3,784	580	72,329	2,466	373	1,197,266	28,457	304	74,873	[1]315
Communication, electric, gas, and sanitary services	309	427,539	74,694	293	19,175	3,502	243	204,255	43,844	236	14,079	1,132
Wholesale and retail trade	5,481	4,569,204	92,899	4,373	1,358,288	36,707	3,706	3,188,053	47,295	3,099	851,961	12,011
Wholesale trade	1,772	2,218,378	33,006	1,058	363,918	9,872	1,198	1,692,440	20,079	932	365,820	3,962
Groceries and related products	103	460,623	2,240	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Machinery, equipment, and supplies	182	136,773	7,715	133	22,775	2,724	225	145,689	3,565	215	81,167	1,765
Other wholesale trade	1,487	1,620,982	23,051	872	328,382	7,651	870	925,561	9,784	663	264,527	1,739
Retail trade	3,631	2,292,369	59,040	3,261	987,730	26,641	2,474	1,492,167	27,223	2,133	482,695	8,056
Building materials, hardware, and farm equipment	720	318,493	8,051	696	288,189	8,080	251	149,594	4,397	231	85,254	2,032
General merchandise stores	265	154,447	8,910	256	71,252	1,581	248	135,066	4,292	180	43,174	2,334
Food stores	(2)	(2)	(2)	(2)	(2)	(2)	87	322,399	4,549	(2)	(2)	(2)
Automotive dealers	755	883,018	10,159	553	201,528	[1]980	624	568,626	11,707	493	159,495	2,780
Apparel and accessory stores	322	72,803	4,189	321	71,278	4,131	347	67,314	2,722	344	61,960	2,538
Furniture, home furnishings, and equipment stores	386	232,447	9,777	287	50,136	1,245	221	101,855	[1]344	197	35,335	[1]1,520
Eating and drinking places	408	71,025	5,465	408	71,025	5,465	299	38,717	[1]303	298	37,206	[1]112
Other retail trade	678	227,754	7,772	651	180,286	6,807	397	108,596	203	369	52,283	335
Finance, insurance, and real estate	5,368	1,640,920	127,794	5,249	403,293	62,723	3,851	666,973	63,828	3,753	296,931	32,750
Finance	2,062	455,795	58,248	1,990	262,211	40,727	1,476	363,057	50,410	1,407	184,430	24,787
Banks and trust companies	641	259,149	36,397	601	160,086	24,105	579	222,750	33,150	541	123,383	16,877
Credit agencies other than banks	1,097	191,218	20,659	1,065	96,697	15,430	595	120,639	8,774	569	51,347	5,154
Other finance	324	5,428	1,192	324	5,428	1,192	302	19,668	8,486	297	9,700	2,756
Insurance	434	1,064,275	50,509	390	26,096	3,053	253	227,041	5,428	227	42,716	39
Insurance carriers	156	1,041,607	48,048	115	12,852	521	57	191,550	4,737	34	11,745	[1]531
Insurance agents, brokers, and service	278	22,668	2,461	275	13,244	2,532	196	35,491	691	193	30,971	570
Real estate	2,872	120,850	19,037	2,869	114,986	18,943	2,122	76,875	7,990	2,119	69,785	7,924
Operators, except developers, and lessors of buildings	1,993	78,820	12,507	1,991	74,629	12,703	1,321	41,209	5,485	1,320	39,793	5,354
Other real estate	879	42,030	6,530	878	40,357	6,240	801	35,666	2,505	799	29,992	2,570
Services	2,190	227,493	8,218	2,173	179,637	6,289	1,856	242,271	[1]3,735	1,805	145,482	[1]6,667
Hotels, rooming houses, camps, and other lodging places	159	34,302	1,649	153	23,164	1,809	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	295	36,459	2,331	295	36,459	2,331	300	37,944	[1]7,529	297	29,834	[1]8,693
Business services	569	49,376	2,855	564	40,871	1,930	594	55,662	1,846	591	44,151	1,174
Automobile and other repair services	234	16,901	1,059	233	11,103	331	214	49,114	520	193	19,770	44
Amusement and recreation services	397	38,994	730	397	38,994	730	314	20,942	1,426	313	16,833	1,489
Other services	536	51,461	[1]406	531	29,046	[1]842	300	25,386	1,067	299	23,510	1,053

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Kentucky						Louisiana					
All industries	15,332	10,478,105	547,321	13,668	2,299,730	100,712	24,667	12,973,415	474,091	22,511	3,387,694	35,701
Agriculture, forestry, and fisheries	393	41,824	[1]559	385	25,065	504	370	34,376	6,481	369	30,014	7,074
Mining	683	287,144	3,132	602	138,409	[1]2,290	820	325,678	[1]109,100	787	123,899	[1]114,266
Contract construction	1,425	1,148,135	36,656	1,270	312,294	10,433	2,357	1,423,817	47,159	2,059	422,062	12,568
Special trade contractors	664	226,085	11,778	603	122,641	6,305	1,378	545,894	17,593	1,282	252,184	7,877
Other contract construction	761	922,050	24,878	667	189,653	4,128	979	877,923	29,566	777	169,878	4,691
Manufacturing	1,152	3,603,089	248,523	787	273,102	12,712	1,565	1,949,062	88,274	1,219	393,867	13,512
Food and kindred products	160	804,921	25,062	(2)	(2)	(2)	263	755,508	30,073	150	65,667	700
Apparel and other textile products	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-
Lumber and wood products, except furniture	164	182,001	7,574	(2)	(2)	(2)	212	135,346	4,624	191	40,773	[1]1,263
Printing, publishing, and allied industries	112	75,963	6,091	(2)	(2)	(2)	125	62,800	9,086	(2)	(2)	(2)
Fabricated metal products	134	170,042	10,446	115	71,336	4,390	230	200,931	14,705	198	103,106	7,863
Machinery, except electric	91	224,003	22,970	(2)	(2)	(2)	119	205,916	10,401	(2)	(2)	(2)
Other manufacturing	448	1,979,158	170,308	322	84,224	2,751	603	491,730	15,120	501	157,515	4,569
Transportation, communication, electric, gas, and sanitary services	774	833,546	92,507	738	92,239	11,785	1,911	1,807,246	161,892	1,848	272,823	10,483
Transportation	553	409,694	7,428	532	69,478	7,929	1,560	514,059	66,088	1,511	226,545	8,838
Communication, electric, gas, and sanitary services	221	423,852	85,079	206	22,761	3,856	351	1,293,187	95,804	337	46,278	1,645
Wholesale and retail trade	5,036	3,596,457	89,662	4,139	1,040,967	32,183	7,029	5,984,561	133,178	5,831	1,398,123	37,963
Wholesale trade	1,351	1,568,222	47,252	981	382,416	16,175	2,167	2,460,484	61,442	1,674	342,096	12,410
Groceries and related products	110	383,101	6,619	(2)	(2)	(2)	355	1,051,760	16,051	263	45,238	[1]492
Machinery, equipment, and supplies	248	216,019	12,003	238	104,684	6,282	412	376,530	16,303	314	66,952	6,917
Other wholesale trade	993	969,102	28,630	742	277,694	9,894	1,400	1,032,194	29,088	1,097	229,906	5,985
Retail trade	3,637	1,981,766	39,781	3,115	647,239	15,435	4,774	3,495,254	71,656	4,074	1,039,103	25,884
Building materials, hardware, and farm equipment	426	145,932	4,956	392	69,763	2,758	809	345,679	6,644	744	260,109	6,495
General merchandise stores	280	115,770	5,612	251	45,791	2,561	438	371,814	13,989	340	65,610	478
Food stores	449	240,972	3,750	404	113,734	1,555	525	707,272	7,942	418	166,908	1,022
Automotive dealers	942	979,476	10,114	636	153,999	[1]364	880	1,485,036	20,431	513	174,412	4,904
Apparel and accessory stores	327	119,649	3,485	304	59,916	2,981	367	136,291	8,279	345	75,913	4,244
Furniture, home furnishings, and equipment stores	343	190,165	5,505	287	88,105	3,007	430	84,710	1,705	424	54,421	1,284
Eating and drinking places	332	52,895	334	325	41,644	[1]400	255	62,330	3,695	248	30,042	[1]324
Other retail trade	538	136,907	6,025	516	74,287	3,357	1,070	302,122	8,971	1,042	211,688	7,781
Finance, insurance, and real estate	3,315	711,702	59,593	3,228	228,577	25,779	6,837	984,945	121,050	6,694	414,112	47,971
Finance	1,003	333,892	39,417	939	131,406	15,711	2,300	477,052	44,550	2,215	211,967	21,199
Banks and trust companies	319	189,829	31,243	286	69,403	13,073	222	243,887	25,149	182	72,212	8,044
Credit agencies other than banks	499	130,843	5,975	469	50,740	2,395	1,331	193,447	10,534	1,290	109,493	6,270
Other finance	185	13,220	2,199	184	11,263	243	747	39,718	8,867	743	30,262	6,885
Insurance	317	290,561	9,975	301	19,636	658	950	243,525	8,722	921	74,436	4,074
Insurance carriers	41	276,515	9,440	26	7,616	[1]249	296	214,415	6,286	267	45,326	1,638
Insurance agents, brokers, and service	276	14,046	535	275	12,020	907	654	29,110	2,436	654	29,110	2,436
Real estate	1,995	87,249	10,201	1,988	77,535	9,410	3,587	264,368	67,778	3,558	127,709	22,698
Operators, except developers, and lessors of buildings	1,309	52,492	8,047	1,306	46,542	7,256	2,236	108,118	19,214	2,216	84,782	15,586
Other real estate	686	34,757	2,154	682	30,993	2,154	1,351	156,250	48,564	1,342	42,927	7,112
Services	2,361	254,968	18,093	2,326	187,837	9,892	3,430	452,741	25,644	3,356	321,805	20,883
Hotels, rooming houses, camps, and other lodging places	270	28,150	1,105	267	20,511	87	275	24,830	7,736	275	24,830	7,736
Personal services	330	19,881	131	330	19,881	131	373	49,008	[1]586	373	49,008	[1]586
Business services	596	31,494	3,933	592	27,949	3,221	1,111	97,392	5,326	1,092	73,780	4,716
Automobile and other repair services	298	59,426	2,309	282	28,316	256	529	104,482	3,943	511	72,660	2,141
Amusement and recreation services	277	39,337	4,140	265	14,500	[1]278	359	23,417	[1]510	359	23,417	[1]510
Other services	590	76,680	6,475	590	76,680	6,475	783	153,612	9,735	746	78,110	7,386

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Maine						Maryland					
All industries	7,059	3,617,485	165,900	6,548	1,024,576	25,432	34,926	22,072,483	1,277,240	32,410	4,963,881	163,625
Agriculture, forestry, and fisheries	190	31,409	[1]911	189	20,066	[1]830	757	203,086	1,005	710	95,892	[1]447
Mining	(2)	(2)	(2)	(2)	(2)	(2)	103	54,387	384	(2)	(2)	(2)
Contract construction	434	162,268	5,749	412	105,522	1,945	3,719	1,678,148	50,435	3,397	712,314	15,727
Special trade contractors	232	84,909	2,649	229	70,600	1,258	2,049	745,755	19,598	1,939	383,258	6,808
Other contract construction	202	77,359	3,100	183	34,922	687	1,670	932,393	30,837	1,458	329,056	8,919
Manufacturing	626	1,155,775	45,253	466	174,340	[1]2,748	2,783	5,656,175	448,261	2,230	623,593	20,521
Food and kindred products	133	255,163	3,918	(2)	(2)	(2)	388	879,742	24,765	299	95,380	5,984
Apparel and other textile products	-	-	-	-	-	-	103	195,704	12,342	(2)	(2)	(2)
Lumber and wood products, except furniture	(2)	(2)	(2)	(2)	(2)	(2)	179	100,103	356	166	77,029	284
Printing, publishing, and allied industries	(2)	(2)	(2)	(2)	(2)	(2)	724	551,180	32,912	651	137,885	3,833
Fabricated metal products	(2)	(2)	(2)	-	-	-	249	253,061	15,184	215	74,114	3,344
Machinery, except electric	(2)	(2)	(2)	(2)	(2)	(2)	76	200,486	13,044	(2)	(2)	(2)
Other manufacturing	283	743,018	33,392	196	84,555	[1]6,582	1,064	3,475,899	349,658	756	169,838	5,157
Transportation, communication, electric, gas, and sanitary services	502	211,091	30,252	458	42,205	3,828	1,514	2,718,658	212,075	1,438	213,981	14,902
Transportation	300	96,672	307	264	21,150	1,232	1,201	2,080,004	93,000	1,176	191,527	12,075
Communication, electric, gas, and sanitary services	202	114,419	29,945	194	21,055	2,596	313	638,654	119,075	262	22,454	2,827
Wholesale and retail trade	2,441	1,294,992	23,362	2,185	502,722	7,767	9,902	6,848,161	147,235	8,795	2,061,901	35,318
Wholesale trade	438	538,242	9,706	345	84,680	1,415	2,685	2,547,481	51,040	2,248	689,723	14,432
Groceries and related products	(2)	(2)	(2)	(2)	(2)	(2)	359	780,073	7,247	214	95,721	3,863
Machinery, equipment, and supplies	(2)	(2)	(2)	(2)	(2)	(2)	267	205,294	6,363	223	90,500	3,220
Other wholesale trade	332	360,942	7,662	250	51,338	906	2,059	1,562,114	37,430	1,811	503,502	7,349
Retail trade	1,970	741,061	13,236	1,808	405,485	6,053	7,109	4,281,867	96,106	6,442	1,356,703	20,776
Building materials, hardware, and farm equipment	254	69,650	827	251	59,909	455	443	154,500	2,698	431	117,388	1,864
General merchandise stores	187	80,230	5,330	(2)	(2)	(2)	340	523,568	21,928	262	45,403	880
Food stores	219	157,287	1,112	(2)	(2)	(2)	586	624,309	9,692	522	126,910	945
Automotive dealers	483	243,041	361	409	108,632	[1]33	1,039	1,315,227	14,596	725	190,107	665
Apparel and accessory stores	(2)	(2)	(2)	(2)	(2)	(2)	516	191,914	7,083	458	91,326	1,888
Furniture, home furnishings, and equipment stores	(2)	(2)	(2)	(2)	(2)	(2)	512	358,786	16,556	451	136,934	4,971
Eating and drinking places	143	30,982	2,561	143	30,982	2,561	1,525	304,230	5,785	1,511	251,750	3,132
Other retail trade	440	94,458	1,956	436	77,958	994	2,148	809,333	17,768	2,082	396,885	6,431
Finance, insurance, and real estate	1,878	679,455	56,554	1,850	97,226	9,829	10,557	3,785,083	369,523	10,323	644,018	59,843
Finance	551	137,381	13,526	526	58,497	5,880	3,016	1,892,245	241,649	2,890	221,309	29,935
Banks and trust companies	84	107,182	9,051	62	32,889	3,165	139	414,514	80,514	104	38,473	4,928
Credit agencies other than banks	299	15,291	784	297	12,423	726	1,682	1,362,173	72,287	1,601	154,770	12,848
Other finance	168	14,908	3,691	167	13,185	1,989	1,195	115,558	88,848	1,185	28,066	12,159
Insurance	108	511,003	39,320	105	7,658	241	787	1,380,768	85,312	745	94,756	3,147
Insurance carriers	12	506,367	39,350	9	3,022	271	183	1,284,422	79,005	150	23,731	410
Insurance agents, brokers, and service	96	4,636	[1]30	96	4,636	[1]30	604	96,346	6,307	595	71,025	2,737
Real estate	1,219	31,071	3,708	1,219	31,071	3,708	6,754	512,070	42,562	6,688	327,953	26,761
Operators, except developers, and lessors of buildings	1,031	25,826	3,621	1,031	25,826	3,621	5,053	382,383	32,332	5,009	245,392	22,241
Other real estate	188	5,245	87	188	5,245	87	1,701	129,687	10,230	1,679	82,561	4,520
Services	986	82,442	5,644	986	82,442	5,644	5,343	1,121,599	48,419	5,177	595,660	19,872
Hotels, rooming houses, camps, and other lodging places	216	31,608	3,889	216	31,608	3,889	306	86,627	4,290	298	30,402	296
Personal services	(2)	(2)	(2)	(2)	(2)	(2)	848	147,080	3,448	801	83,255	216
Business services	203	1,905	81	203	1,905	81	1,957	289,731	21,343	1,926	190,113	16,052
Automobile and other repair services	120	16,456	799	120	16,456	799	733	118,605	6,220	730	83,698	5,799
Amusement and recreation services	140	6,185	[1]43	140	6,185	[1]43	695	184,041	6,224	658	100,017	[1]37
Other services	182	11,288	12	182	11,288	12	804	295,515	6,894	764	108,175	[1]2,454

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Massachusetts						Michigan					
All industries	64,536	44,028,632	3,234,526	59,058	9,387,043	289,404	46,496	81,947,436	5,666,784	40,594	7,834,538	300,343
Agriculture, forestry, and fisheries	956	686,119	55,774	954	120,057	4,719	437	59,081	[1]967	431	45,683	[1]1,252
Mining	100	279,946	5,903	(2)	(2)	(2)	352	82,303	4,294	328	35,872	[1]359
Contract construction	4,500	2,030,125	22,904	4,106	763,521	16,455	4,584	3,080,891	71,986	3,979	995,647	15,913
Special trade contractors	2,459	692,370	18,726	2,341	427,846	12,114	2,172	1,154,710	42,516	1,962	538,229	13,092
Other contract construction	2,041	1,337,755	4,178	1,765	335,675	4,341	2,412	1,926,181	29,470	2,017	457,418	2,821
Manufacturing	8,137	12,847,534	838,843	6,576	1,631,416	35,528	7,875	56,253,044	4,785,696	5,949	1,696,973	86,247
Food and kindred products	596	1,213,155	25,567	485	96,513	570	445	2,283,588	146,028	328	119,904	5,302
Apparel and other textile products	878	752,522	30,437	736	214,111	2,377	151	101,982	7,051	(2)	(2)	(2)
Lumber and wood products, except furniture	243	66,677	[1]385	223	29,380	[1]1,070	218	172,157	6,708	179	63,462	2,973
Printing, publishing, and allied industries	1,152	763,564	48,977	1,084	156,455	2,872	482	597,876	56,417	373	114,997	2,349
Fabricated metal products	990	1,104,126	135,508	842	242,499	11,362	1,734	2,516,819	173,572	1,244	383,728	18,827
Machinery, except electric	742	1,094,747	94,533	592	191,702	6,918	1,920	3,926,781	338,292	1,477	424,687	30,250
Other manufacturing	3,536	7,852,743	504,206	2,614	700,756	12,499	2,925	46,653,841	4,057,628	2,241	571,314	25,953
Transportation, communication, electric, gas, and sanitary services	2,706	2,025,263	261,306	2,592	292,435	5,206	1,431	2,059,460	197,971	1,255	293,380	14,422
Transportation	2,390	571,778	8,636	2,295	264,573	4,125	1,130	999,009	11,794	974	253,540	12,485
Communication, electric, gas, and sanitary services	316	1,453,485	252,670	297	27,862	1,081	301	1,060,451	186,177	281	39,840	1,937
Wholesale and retail trade	25,778	16,087,487	278,964	23,040	4,742,194	112,268	14,175	16,207,112	334,036	11,557	3,260,431	82,731
Wholesale trade	6,318	6,964,301	116,348	4,858	1,235,920	27,529	4,900	6,598,976	149,321	3,551	1,103,050	37,547
Groceries and related products	1,215	2,029,261	22,442	806	228,357	2,476	605	1,454,713	13,136	427	131,159	1,646
Machinery, equipment, and supplies	816	476,104	15,388	678	158,889	4,450	873	558,979	24,160	710	201,614	10,746
Other wholesale trade	4,287	4,458,936	78,518	3,374	848,674	20,603	3,422	4,585,284	112,025	2,414	770,277	25,155
Retail trade	19,086	8,812,970	157,835	17,875	3,362,737	82,013	9,027	9,368,446	178,226	7,835	2,091,067	42,980
Building materials, hardware, and farm equipment	1,075	450,501	11,044	987	217,970	3,540	1,151	891,767	34,220	996	261,995	8,207
General merchandise stores	861	1,086,051	25,977	748	142,581	3,100	427	1,858,176	65,381	404	83,307	3,072
Food stores	1,096	2,478,642	4,337	870	261,062	[1]37	624	2,105,925	10,517	387	102,669	517
Automotive dealers	2,072	1,493,906	10,665	1,606	402,083	4,716	1,805	2,701,232	18,964	1,214	459,757	3,980
Apparel and accessory stores	2,798	875,736	44,798	2,716	562,039	33,008	707	340,526	13,584	697	187,217	6,846
Furniture, home furnishings, and equipment stores	1,088	399,142	8,635	1,038	262,549	4,263	1,078	416,250	11,807	1,022	235,647	4,744
Eating and drinking places	4,351	701,343	22,360	4,329	469,848	9,335	1,616	399,715	9,142	1,580	347,963	6,082
Other retail trade	5,745	1,327,649	30,019	5,581	1,044,605	24,088	1,619	654,855	14,611	1,535	412,512	9,532
Finance, insurance, and real estate	13,045	8,078,259	1,695,272	12,606	789,748	89,430	9,905	2,563,659	209,218	9,591	550,128	70,966
Finance	2,512	2,879,901	1,430,173	2,170	202,216	28,065	2,451	1,424,708	104,386	2,225	180,642	19,003
Banks and trust companies	389	1,039,072	96,488	197	77,691	6,120	405	1,030,119	57,087	254	105,440	10,778
Credit agencies other than banks	903	208,344	8,628	849	71,984	501	1,127	335,198	18,717	1,063	55,641	3,394
Other finance	1,220	1,632,485	1,325,057	1,124	52,541	21,444	919	59,391	28,582	908	19,561	4,831
Insurance	1,307	4,655,398	208,092	1,249	99,495	4,707	1,472	705,239	32,828	1,427	76,687	4,139
Insurance carriers	231	4,552,546	203,541	176	11,051	621	279	634,341	27,478	241	26,073	[1]248
Insurance agents, brokers, and service	1,076	102,852	4,551	1,073	88,444	4,086	1,193	70,898	5,350	1,186	50,614	4,387
Real estate	9,226	542,960	57,007	9,187	488,037	56,658	5,982	433,712	72,004	5,939	292,799	47,824
Operators, except developers, and lessors of buildings	7,537	451,246	47,050	7,516	415,136	47,374	3,655	239,538	45,554	3,624	134,258	26,170
Other real estate	1,689	91,714	9,957	1,671	72,901	9,284	2,327	194,174	26,450	2,315	158,541	21,654
Services	8,911	1,989,362	75,825	8,696	1,039,459	25,194	7,227	1,616,808	63,676	6,995	933,629	30,822
Hotels, rooming houses, camps, and other lodging places	702	420,733	5,846	671	53,385	[1]437	584	74,568	[1]138	571	49,051	[1]1,174
Personal services	1,930	294,859	12,115	1,856	189,121	6,774	1,122	250,566	9,019	1,061	140,002	3,416
Business services	2,046	546,489	18,084	2,023	266,210	6,656	1,894	628,987	20,235	1,780	222,048	2,637
Automobile and other repair services	938	143,884	4,460	934	134,470	4,291	1,030	197,259	10,795	1,015	158,684	10,355
Amusement and recreation services	1,188	198,823	12,766	1,173	133,667	1,326	1,027	139,580	7,223	1,014	87,784	1,087
Other services	2,107	384,574	22,554	2,039	262,606	6,584	1,570	325,848	16,542	1,554	276,060	14,501

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Minnesota						Mississippi					
All industries	25,844	29,004,397	1,672,763	22,985	4,210,949	157,028	10,381	4,223,762	168,489	9,625	1,533,181	54,487
Agriculture, forestry, and fisheries	421	67,981	262	415	43,157	[1]950	940	166,156	8,974	931	115,383	7,125
Mining	143	125,330	4,569	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,946	1,298,061	32,368	1,689	433,912	6,782	805	253,189	4,633	777	194,907	1,849
Special trade contractors	1,069	569,060	21,609	953	243,488	5,230	360	122,307	4,745	357	106,288	1,726
Other contract construction	877	729,001	10,759	736	190,424	1,552	445	130,882	[1]112	420	88,619	123
Manufacturing	3,546	10,356,030	747,551	2,615	707,261	30,548	902	1,068,402	71,619	726	175,229	7,132
Food and kindred products	484	4,168,312	147,995	214	57,893	[1]332	83	212,202	4,488	(2)	(2)	(2)
Apparel and other textile products	81	36,085	2,023	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Lumber and wood products, except furniture	208	201,904	16,784	159	31,969	1,433	189	190,425	14,136	149	27,100	[1]248
Printing, publishing, and allied industries	433	473,069	51,052	383	67,294	737	(2)	(2)	(2)	(2)	(2)	(2)
Fabricated metal products	516	574,906	42,252	379	127,848	7,978	(2)	(2)	(2)	(2)	(2)	(2)
Machinery, except electric	629	798,349	63,195	492	141,449	6,470	(2)	(2)	(2)	(2)	(2)	(2)
Other manufacturing	1,195	4,103,405	424,250	911	255,001	12,415	333	486,358	40,280	232	47,880	3,972
Transportation, communication, electric, gas, and sanitary services	950	1,832,423	163,600	891	130,919	11,829	702	117,363	10,134	693	77,011	7,333
Transportation	731	1,355,129	89,276	679	100,455	6,395	464	70,281	4,257	456	54,760	3,349
Communication, electric, gas, and sanitary services	219	477,294	74,324	212	30,464	5,434	238	47,082	5,877	237	22,251	3,984
Wholesale and retail trade	8,506	12,108,988	186,781	7,198	2,040,052	51,840	3,221	2,049,236	40,810	2,754	688,223	15,502
Wholesale trade	2,951	7,453,664	106,320	2,253	728,892	17,924	954	1,105,902	23,030	711	216,796	7,276
Groceries and related products	265	1,541,240	15,394	151	27,706	[1]1,051	155	498,562	5,745	(2)	(2)	(2)
Machinery, equipment, and supplies	315	688,626	13,594	203	114,863	7,737	80	95,787	4,821	(2)	(2)	(2)
Other wholesale trade	2,371	5,223,798	77,332	1,899	586,323	11,238	719	511,553	12,464	528	108,360	3,790
Retail trade	5,376	4,596,995	78,293	4,772	1,275,618	32,960	2,151	910,670	16,374	1,930	449,306	6,976
Building materials, hardware, and farm equipment	1,044	526,282	10,299	960	309,011	6,602	266	91,392	1,549	244	62,081	1,218
General merchandise stores	452	1,288,326	17,832	416	87,535	5,601	139	72,823	61	114	35,908	477
Food stores	309	826,331	11,416	236	89,402	528	(2)	(2)	(2)	(2)	(2)	(2)
Automotive dealers	1,255	1,169,030	15,057	953	300,838	4,421	536	365,995	5,619	452	158,690	1,770
Apparel and accessory stores	174	63,658	1,847	165	41,601	951	160	80,325	4,616	143	35,960	1,782
Furniture, home furnishings, and equipment stores	461	266,844	4,057	422	93,646	553	164	35,864	706	164	35,864	706
Eating and drinking places	805	176,779	6,168	788	154,996	5,506	(2)	(2)	(2)	(2)	(2)	(2)
Other retail trade	876	279,745	11,617	832	198,589	8,798	737	181,708	3,160	669	77,517	750
Finance, insurance, and real estate	6,423	2,382,573	499,500	6,279	454,446	44,412	2,241	404,834	27,734	2,190	156,043	12,725
Finance	2,340	1,274,363	456,737	2,247	251,350	30,720	645	193,495	17,925	609	91,254	6,788
Banks and trust companies	662	457,505	41,136	629	163,465	13,976	164	126,963	14,382	140	49,572	4,908
Credit agencies other than banks	1,198	221,813	10,870	1,163	59,664	5,103	314	60,967	4,274	302	36,117	2,611
Other finance	480	595,045	404,731	455	28,221	11,641	167	5,565	[1]731	167	5,565	[1]731
Insurance	365	911,861	31,258	329	38,630	2,169	321	154,056	4,084	307	11,828	681
Insurance carriers	76	885,563	28,230	40	12,332	[1]859	32	146,375	3,162	18	4,147	[1]241
Insurance agents, brokers, and service	289	26,298	3,028	289	26,298	3,028	289	7,681	922	289	7,681	922
Real estate	3,718	196,349	11,505	3,703	164,466	11,523	1,275	57,283	5,725	1,274	52,961	5,256
Operators, except developers, and lessors of buildings	2,659	120,886	7,156	2,652	102,366	6,428	627	17,631	2,479	627	17,631	2,479
Other real estate	1,059	75,463	4,349	1,051	62,100	5,095	648	39,652	3,246	647	35,330	2,777
Services	3,473	827,547	37,453	3,379	373,479	11,819	1,179	114,291	4,672	1,167	88,869	2,968
Hotels, rooming houses, camps, and other lodging places	257	44,260	218	254	27,835	[1]219	195	37,953	1,930	192	34,671	1,487
Personal services	290	118,470	10,728	260	25,717	1,705	(2)	(2)	(2)	(2)	(2)	(2)
Business services	999	372,573	12,618	958	92,516	3,142	228	18,999	1,101	224	12,963	688
Automobile and other repair services	805	114,133	6,744	794	76,741	1,847	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services	459	51,223	567	454	33,019	159	(2)	(2)	(2)	(2)	(2)	(2)
Other services	663	126,888	6,578	659	117,651	5,185	451	29,638	1,735	446	13,534	887

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Missouri						Nebraska					
All industries	38,476	34,740,522	1,897,790	34,696	5,570,780	272,577	11,267	6,926,260	310,027	10,393	1,714,105	89,281
Agriculture, forestry, and fisheries	783	282,156	606	725	109,034	1,519	849	224,673	5,685	828	112,668	2,589
Mining	170	330,110	12,635	153	23,086	2,000	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	2,428	1,513,929	43,483	2,084	479,193	8,838	798	716,210	24,143	678	160,159	7,191
Special trade contractors	1,565	701,242	25,540	1,452	371,150	10,188	438	165,078	7,948	392	113,012	5,288
Other contract construction	863	812,687	17,943	632	108,043	[1]1,350	360	551,132	16,195	286	47,147	1,903
Manufacturing	4,654	14,203,128	856,345	3,675	880,807	39,932	771	1,642,055	55,375	664	184,586	13,702
Food and kindred products	415	3,650,348	140,104	242	76,437	639	276	1,103,519	18,206	248	29,313	3,149
Apparel and other textile products	275	928,833	52,958	187	77,236	3,320	-	-	-	-	-	-
Lumber and wood products, except furniture	210	111,168	5,178	197	58,445	2,770	(2)	(2)	(2)	-	-	-
Printing, publishing, and allied industries	902	580,161	55,516	807	123,717	4,817	147	105,058	10,036	141	60,390	6,171
Fabricated metal products	624	653,656	43,109	499	135,405	5,595	(2)	(2)	(2)	(2)	(2)	(2)
Machinery, except electric	519	587,831	46,157	402	82,626	2,288	(2)	(2)	(2)	(2)	(2)	(2)
Other manufacturing	1,709	7,691,131	513,323	1,341	326,941	20,503	276	327,435	17,092	219	69,210	2,007
Transportation, communication, electric, gas, and sanitary services	1,567	3,719,154	200,944	1,410	203,805	3,384	647	602,201	80,740	625	102,904	5,525
Transportation	1,024	2,377,438	44,617	887	163,220	1,298	362	92,674	4,585	354	69,053	2,052
Communication, electric, gas, and sanitary services	543	1,341,716	156,327	523	40,585	2,086	285	509,527	76,155	271	33,851	3,473
Wholesale and retail trade	11,553	11,264,900	299,742	9,695	2,466,314	70,521	3,367	2,350,480	50,154	2,854	788,496	20,576
Wholesale trade	3,355	4,982,203	117,599	2,495	712,979	20,612	1,169	1,195,379	16,187	914	295,402	7,011
Groceries and related products	407	1,004,382	15,965	328	70,901	965	(2)	(2)	(2)	(2)	(2)	(2)
Machinery, equipment, and supplies	484	346,375	7,302	400	70,875	577	136	101,811	860	(2)	(2)	(2)
Other wholesale trade	2,464	3,631,446	94,332	1,767	571,203	19,070	1,007	721,403	14,842	831	283,905	7,018
Retail trade	8,099	6,075,629	180,250	7,125	1,727,287	49,291	2,166	1,140,092	33,682	1,911	486,170	14,500
Building materials, hardware, and farm equipment	886	545,145	17,995	746	236,172	6,118	331	153,397	3,226	323	124,756	2,564
General merchandise stores	648	1,412,969	70,436	614	127,294	6,121	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	584	902,842	6,783	339	80,405	[1]374	192	233,824	6,605	(2)	(2)	(2)
Automotive dealers	1,119	1,206,272	18,116	811	258,949	5,283	383	249,364	3,806	313	87,922	1,523
Apparel and accessory stores	1,352	840,483	41,932	1,230	361,218	15,905	279	113,964	6,694	249	52,393	1,735
Furniture, home furnishings, and equipment stores	568	263,785	[1]4,416	544	140,123	3,208	183	47,903	2,948	180	40,667	2,636
Eating and drinking places	991	247,764	5,979	977	158,169	2,288	376	59,435	2,421	375	45,814	2,225
Other retail trade	1,951	656,369	23,425	1,864	364,957	10,742	366	176,139	6,513	342	97,615	3,218
Finance, insurance, and real estate	12,154	2,647,382	432,624	11,887	836,727	107,717	3,107	1,146,734	71,217	3,033	190,251	34,115
Finance	4,894	1,459,359	348,647	4,706	461,700	68,126	1,315	225,072	31,944	1,283	121,128	19,042
Banks and trust companies	670	532,594	79,017	587	157,041	22,922	444	146,950	26,367	429	89,854	15,492
Credit agencies other than banks	3,009	580,610	37,710	2,924	255,766	23,591	357	69,644	2,336	344	26,522	1,044
Other finance	1,215	346,155	231,920	1,195	48,893	21,613	514	8,478	3,241	510	4,752	2,506
Insurance	917	838,195	33,445	861	94,693	2,770	214	873,373	27,993	174	24,421	4,104
Insurance carriers	219	736,787	25,816	167	15,837	[2]2,504	59	830,836	22,451	23	5,955	[1]602
Insurance agents, brokers, and service	698	101,408	7,629	694	78,856	5,274	155	42,537	5,542	151	18,466	4,706
Real estate	6,343	349,828	50,532	6,320	280,334	36,821	1,578	48,289	11,280	1,576	44,702	10,969
Operators, except developers, and lessors of buildings	4,567	239,421	27,912	4,548	190,686	26,232	1,040	35,127	8,557	1,039	32,906	8,356
Other real estate	1,776	110,407	22,620	1,772	89,648	10,589	538	13,162	2,723	537	11,796	2,613
Services	4,949	778,306	51,579	4,849	570,357	38,834	1,535	215,229	14,669	1,519	171,162	5,872
Hotels, rooming houses, camps, and other lodging places	164	64,136	1,740	(2)	(2)	(2)	267	33,009	764	263	25,075	631
Personal services	821	117,111	3,096	799	82,195	3,326	245	33,564	365	245	33,564	365
Business services	1,580	242,190	16,419	1,537	154,431	9,307	275	44,003	10,201	268	18,024	1,959
Automobile and other repair services	692	127,228	5,132	683	110,251	3,353	322	38,201	2,215	319	35,544	2,340
Amusement and recreation services	733	76,146	14,782	727	56,684	11,521	182	17,065	[1]439	182	17,065	[1]439
Other services	959	151,495	10,410	947	126,224	9,230	244	49,387	1,563	242	41,890	1,016

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	New Jersey						New York					
All industries	86,104	51,349,034	2,827,212	80,108	10,093,489	269,183	272,469	305,176,461	22,716,775	252,155	32,777,850	690,181
Agriculture, forestry, and fisheries	699	75,648	[1]2,231	699	75,648	[1]2,231	1,042	292,940	4,616	964	121,793	1,483
Mining	49	74,242	1,510	(2)	(2)	(2)	530	4,074,275	1,276,283	471	46,832	445
Contract construction	7,549	2,753,513	46,525	7,074	1,164,365	11,308	18,153	6,372,922	83,690	17,182	2,597,107	20,126
Special trade contractors	3,547	1,020,392	14,329	3,391	548,697	4,612	10,357	2,812,330	36,151	9,950	1,601,415	17,065
Other contract construction	4,002	1,733,121	32,196	3,683	615,668	6,696	7,796	3,560,592	47,539	7,232	995,692	3,061
Manufacturing	11,619	19,477,341	1,532,964	9,522	2,213,628	46,738	40,405	143,581,889	11,221,720	33,071	7,317,702	101,878
Food and kindred products	671	3,158,403	224,520	376	73,954	[1]5,338	1,850	15,380,237	842,511	1,368	251,692	5,285
Apparel and other textile products	1,697	979,321	36,038	1,560	339,795	6,231	9,307	10,869,425	292,690	6,728	1,831,141	[1]1,903
Lumber and wood products, except furniture	60	77,434	6,877	(2)	(2)	(2)	588	953,487	31,759	476	90,112	[1]173
Printing, publishing, and allied industries	1,029	623,584	40,075	976	193,340	5,161	6,527	7,168,255	535,906	5,970	1,045,125	30,497
Fabricated metal products	1,462	1,050,641	81,939	1,215	266,249	15,671	3,298	7,072,057	485,961	2,817	667,990	24,741
Machinery, except electric	1,089	1,815,618	84,302	884	179,108	5,325	2,057	10,651,235	1,728,378	1,809	342,450	14,475
Other manufacturing	5,611	11,772,340	1,059,213	4,467	1,149,043	19,602	16,778	91,487,193	7,304,515	13,903	3,089,192	28,956
Transportation, communication, electric, gas, and sanitary services	3,822	2,003,582	129,505	3,620	334,601	22,621	11,379	35,743,680	4,971,249	10,750	1,090,522	33,040
Transportation	3,485	1,090,341	21,714	3,292	284,850	18,029	10,454	8,793,649	234,399	9,932	992,474	32,374
Communication, electric, gas, and sanitary services	337	913,241	107,791	328	49,751	4,592	925	26,950,031	4,736,850	818	98,048	666
Wholesale and retail trade	24,967	17,507,683	310,708	22,253	4,168,894	61,971	84,158	73,647,566	1,510,900	75,398	14,460,264	191,866
Wholesale trade	7,074	9,516,361	170,214	5,642	1,283,304	10,586	28,152	37,150,614	664,899	22,628	5,493,413	71,991
Groceries and related products	671	2,386,899	10,261	430	105,505	[1]1,668	2,946	3,823,444	27,260	2,228	601,628	[1]1,734
Machinery, equipment, and supplies	1,135	684,752	22,024	1,007	177,666	201	2,239	1,612,859	49,224	1,920	574,435	14,098
Other wholesale trade	5,268	6,444,710	137,929	4,205	1,000,133	12,053	22,967	31,714,311	588,415	18,480	4,317,350	59,627
Retail trade	17,461	7,878,834	140,146	16,184	2,783,572	51,138	54,689	36,038,555	834,937	51,547	8,686,175	112,705
Building materials, hardware, and farm equipment	749	220,677	3,250	689	116,063	1,527	2,625	886,945	31,588	2,449	512,767	10,563
General merchandise stores	1,120	764,698	22,711	1,049	128,173	2,931	3,113	12,509,889	453,243	2,729	415,276	7,494
Food stores	1,521	2,089,360	35,378	1,324	200,498	1,510	5,355	8,178,678	98,703	4,969	801,389	994
Automotive dealers	1,840	1,845,873	17,974	1,237	423,870	3,752	5,979	4,763,990	34,059	4,742	1,087,809	4,049
Apparel and accessory stores	2,023	726,182	21,542	1,945	409,316	16,256	8,422	3,481,008	122,261	8,066	1,600,152	49,047
Furniture, home furnishings, and equipment stores	1,704	464,028	4,000	1,654	323,407	2,216	4,727	1,001,268	18,670	4,629	770,418	12,450
Eating and drinking places	4,626	614,620	6,564	4,603	519,173	6,141	11,500	2,147,392	22,061	11,410	1,434,500	1,181
Other retail trade	3,878	1,153,396	28,727	3,683	663,072	16,805	12,968	3,069,385	54,352	12,553	2,063,864	26,927
Finance, insurance, and real estate	25,921	7,796,746	743,513	25,618	1,011,540	90,540	72,640	30,080,876	3,131,406	71,491	3,287,303	275,441
Finance	3,854	1,420,268	328,789	3,606	217,658	28,552	11,916	11,565,554	2,153,577	11,241	587,290	134,347
Banks and trust companies	259	763,101	54,682	125	67,731	3,189	545	6,463,608	417,734	306	86,412	9,284
Credit agencies other than banks	1,435	347,113	16,978	1,339	103,028	5,796	4,329	1,747,690	88,046	4,154	178,979	[1]2,210
Other finance	2,160	310,054	257,129	2,142	46,899	19,567	7,042	3,354,256	1,647,797	6,781	321,899	127,273
Insurance	1,131	5,609,268	356,695	1,107	83,077	4,838	4,534	15,054,067	816,189	4,371	310,908	19,048
Insurance carriers	123	5,544,311	351,221	100	32,925	61	672	14,645,923	780,559	528	54,712	[1]2,450
Insurance agents, brokers, and service	1,008	64,957	5,474	1,007	50,152	4,777	3,862	408,144	35,630	3,843	256,196	21,493
Real estate	20,936	767,210	58,029	20,905	710,805	57,150	56,190	3,461,255	161,640	55,879	2,389,105	122,046
Operators, except developers, and lessors of buildings	17,193	540,315	48,249	17,172	503,367	47,693	49,669	3,000,494	148,678	49,415	2,114,033	110,915
Other real estate	3,743	226,895	9,780	3,733	207,438	9,457	6,521	460,761	12,962	6,464	275,072	11,131
Services	10,456	1,644,200	63,683	10,269	1,096,928	38,284	41,063	11,172,024	517,298	39,798	3,792,592	68,386
Hotels, rooming houses, camps, and other lodging places	592	136,625	[1]899	559	52,733	[1]676	2,474	629,711	40,856	2,367	214,173	5,514
Personal services	1,585	222,185	7,015	1,576	167,291	4,108	8,316	893,428	23,234	8,202	621,963	10,259
Business services	2,672	555,617	30,681	2,585	353,413	13,864	12,363	5,704,373	302,794	11,680	1,451,520	59,674
Automobile and other repair services	1,884	309,493	6,141	1,873	229,936	8,963	6,173	687,884	18,110	6,144	499,432	11,498
Amusement and recreation services	1,604	129,764	7,134	1,592	71,942	81	5,362	2,014,869	69,716	5,249	471,789	[1]21,106
Other services	2,119	290,516	13,611	2,084	221,613	11,944	6,375	1,241,759	62,588	6,156	533,715	2,547

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	North Carolina						Ohio					
All industries	30,264	24,408,561	1,415,095	26,419	4,514,083	180,549	69,823	74,700,570	4,418,095	62,485	10,193,947	190,499
Agriculture, forestry, and fisheries	536	127,206	384	532	93,750	321	1,115	306,036	540	1,061	110,516	[1]697
Mining	(2)	(2)	(2)	(2)	(2)	(2)	538	1,113,817	[1]57,095	471	74,071	[1]141,655
Contract construction	1,719	1,424,648	42,246	1,385	378,778	13,279	7,410	3,965,295	128,815	6,730	1,563,215	44,867
Special trade contractors	942	480,470	17,487	844	251,140	6,782	3,466	1,363,681	54,388	3,286	760,132	28,683
Other contract construction	777	944,178	24,759	541	127,638	6,497	3,944	2,601,614	74,427	3,444	803,083	16,184
Manufacturing	4,143	11,956,493	871,721	2,742	868,967	21,449	10,287	38,469,450	3,006,970	7,905	2,019,300	87,147
Food and kindred products	355	795,354	31,718	217	105,127	2,770	1,003	2,344,210	66,679	708	221,283	4,742
Apparel and other textile products	376	782,368	25,976	160	76,566	313	312	487,013	11,973	239	64,012	1,653
Lumber and wood products, except furniture	267	218,754	4,473	216	123,886	[1]1,851	293	189,551	9,957	236	52,718	627
Printing, publishing, and allied industries	254	146,417	14,558	216	25,984	1,814	1,084	1,038,366	89,748	997	203,804	13,642
Fabricated metal products	123	203,402	10,045	(2)	(2)	(2)	1,806	2,609,443	189,914	1,405	343,834	13,552
Machinery, except electric	236	241,533	15,298	216	81,007	2,740	1,931	5,043,302	536,393	1,574	383,422	24,493
Other manufacturing	2,532	9,568,665	769,653	1,652	427,813	14,678	3,858	26,757,565	2,102,306	2,746	750,227	28,438
Transportation, communication, electric, gas, and sanitary services	1,086	1,284,225	170,721	978	125,688	7,742	2,629	3,122,184	391,161	2,359	380,377	22,859
Transportation	732	626,196	31,161	646	89,844	5,791	2,179	1,824,183	57,307	1,939	345,797	27,080
Communication, electric, gas, and sanitary services	354	658,029	139,560	332	35,844	1,951	450	1,298,001	333,854	420	34,580	[1]4,221
Wholesale and retail trade	10,253	7,772,225	197,565	8,450	2,273,677	77,449	19,949	21,166,084	538,867	16,813	3,969,746	76,103
Wholesale trade	3,218	3,317,137	93,455	2,435	817,476	33,556	5,906	8,563,210	203,732	4,367	1,191,480	18,190
Groceries and related products	443	876,399	11,954	274	60,582	[1]606	531	1,088,010	8,764	267	76,284	[1]1,228
Machinery, equipment, and supplies	373	341,753	15,921	300	100,426	5,488	1,307	1,079,464	35,335	1,030	264,452	4,021
Other wholesale trade	2,402	2,098,985	65,580	1,861	656,468	28,674	4,068	6,395,736	159,633	3,070	850,744	15,397
Retail trade	6,860	4,392,841	102,720	5,843	1,416,545	42,580	13,807	12,411,727	329,123	12,225	2,706,776	56,405
Building materials, hardware, and farm equipment	964	579,733	12,416	791	214,609	3,227	1,196	573,807	16,214	1,116	317,086	6,911
General merchandise stores	845	513,845	21,523	748	154,011	3,741	732	2,272,145	159,905	643	176,834	3,497
Food stores	333	439,051	8,827	272	74,617	1,609	963	4,130,679	70,689	673	140,977	3,061
Automotive dealers	1,283	1,914,023	21,096	719	254,924	2,836	2,680	2,813,958	18,574	1,814	578,936	7,214
Apparel and accessory stores	414	141,566	6,068	379	89,743	5,013	1,363	628,035	17,600	1,292	246,041	10,893
Furniture, home furnishings, and equipment stores	901	206,952	9,834	889	187,232	8,541	1,242	403,061	4,357	1,217	342,849	3,555
Eating and drinking places	694	206,296	9,574	661	136,940	7,798	2,789	561,784	13,754	2,776	376,262	7,032
Other retail trade	1,426	391,375	13,382	1,384	304,469	9,815	2,842	1,028,258	28,030	2,694	527,791	14,242
Finance, insurance, and real estate	7,790	1,327,462	105,111	7,662	379,770	40,888	17,522	4,564,802	362,721	17,013	1,018,565	78,406
Finance	1,925	589,805	47,474	1,837	162,845	15,009	3,688	1,979,063	212,015	3,336	385,926	13,200
Banks and trust companies	135	322,391	30,066	103	36,357	5,185	497	954,612	124,027	369	145,390	15,728
Credit agencies other than banks	1,212	235,687	13,308	1,163	108,183	7,191	1,759	871,456	47,629	1,573	201,147	5,264
Other finance	578	31,727	4,100	571	18,305	2,633	1,432	152,995	40,359	1,394	39,389	[1]7,792
Insurance	609	542,053	33,291	581	46,313	4,150	1,276	1,944,966	80,169	1,172	114,401	4,945
Insurance carriers	109	504,695	29,603	81	8,955	462	267	1,792,097	72,864	196	26,515	[1]278
Insurance agents, brokers, and service	500	37,358	3,688	500	37,358	3,688	1,009	152,869	7,305	976	87,886	5,223
Real estate	5,256	195,604	24,346	5,244	170,612	21,729	12,558	640,773	70,537	12,505	518,238	60,261
Operators, except developers, and lessors of buildings	3,129	111,945	12,009	3,124	103,121	11,629	8,949	421,456	47,132	8,919	365,165	48,467
Other real estate	2,127	83,659	12,337	2,120	67,491	10,100	3,609	219,317	23,405	3,586	153,073	11,794
Services	4,471	498,290	24,981	4,406	384,000	18,312	9,574	1,954,962	46,124	9,335	1,023,885	23,657
Hotels, rooming houses, camps, and other lodging places	352	48,814	5,086	352	48,814	5,086	662	91,842	[1]4,754	650	71,694	[1]3,677
Personal services	891	146,430	5,211	869	102,945	1,496	1,617	267,482	11,639	1,596	196,104	8,701
Business services	815	104,229	5,795	806	89,589	5,919	2,346	831,175	26,433	2,241	215,200	9,603
Automobile and other repair services	832	62,250	1,473	830	48,443	1,348	1,500	210,181	7,606	1,483	170,479	4,615
Amusement and recreation services	656	43,421	2,139	656	43,421	2,139	1,564	263,377	[1]3,060	1,537	184,907	[1]3,128
Other services	925	93,146	5,277	893	50,788	2,324	1,885	290,905	8,260	1,828	185,501	7,543

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Oklahoma						Oregon					
All industries	15,932	13,087,435	645,484	14,724	2,250,061	83,789	15,022	9,966,239	347,711	13,441	2,165,639	40,478
Agriculture, forestry, and fisheries	334	46,845	[1]274	325	30,621	[1]741	750	128,424	371	706	50,003	36
Mining	981	531,676	29,664	938	107,610	[1]5,990	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	1,316	650,402	20,708	1,201	280,933	6,327	858	249,117	7,730	803	135,016	2,811
Special trade contractors	609	257,121	10,802	568	152,092	5,768	496	113,026	3,790	471	73,963	2,856
Other contract construction	707	393,281	9,906	633	128,841	559	362	136,091	3,940	332	61,053	[1]45
Manufacturing	1,265	6,757,242	369,602	1,065	264,980	7,653	2,487	4,315,837	175,236	1,852	503,675	[1]2,311
Food and kindred products	127	176,971	6,862	(2)	(2)	(2)	149	285,143	8,419	(2)	(2)	(2)
Apparel and other textile products	-	-	-	-	-	-	(2)	(2)	(2)	(2)	(2)	(2)
Lumber and wood products, except furniture	(2)	(2)	(2)	(2)	(2)	(2)	890	2,127,943	70,749	587	162,508	[1]7,625
Printing, publishing, and allied industries	198	101,705	10,065	172	23,147	686	(2)	(2)	(2)	(2)	(2)	(2)
Fabricated metal products	223	239,505	16,670	176	32,136	1,021	159	208,226	6,814	111	38,264	[1]593
Machinery, except electric	93	104,350	13,432	(2)	(2)	(2)	230	291,207	19,102	206	93,408	225
Other manufacturing	569	6,109,306	321,445	483	108,061	[1]387	897	1,241,411	59,112	721	158,837	4,101
Transportation, communication, electric, gas, and sanitary services	681	678,528	81,037	642	71,868	3,591	718	560,768	36,736	652	63,069	2,713
Transportation	289	321,532	16,483	259	40,855	[1]1,227	540	296,948	11,777	484	53,703	2,308
Communication, electric, gas, and sanitary services	392	356,996	64,554	383	31,013	4,818	178	263,820	24,959	168	9,366	405
Wholesale and retail trade	4,532	3,342,258	69,677	3,846	907,743	28,583	4,393	3,840,389	62,047	3,674	967,186	15,966
Wholesale trade	1,330	1,821,799	27,226	905	253,208	10,818	1,545	2,233,991	33,130	1,094	374,566	8,926
Groceries and related products	153	249,420	399	(2)	(2)	(2)	73	399,983	3,772	(2)	(2)	(2)
Machinery, equipment, and supplies	205	415,555	11,601	126	19,660	1,170	228	257,742	4,951	161	61,365	3,444
Other wholesale trade	972	1,156,824	15,226	669	212,043	9,635	1,244	1,576,266	24,407	913	296,438	4,765
Retail trade	3,107	1,488,674	42,941	2,846	622,750	18,255	2,828	1,600,664	28,399	2,560	586,886	6,522
Building materials, hardware, and farm equipment	257	70,565	431	248	46,428	227	334	156,521	4,615	321	100,326	2,246
General merchandise stores	401	391,208	24,107	359	101,818	9,483	111	324,604	11,035	(2)	(2)	(2)
Food stores	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Automotive dealers	601	477,599	4,046	487	155,967	1,316	718	551,554	3,477	551	167,777	[1]653
Apparel and accessory stores	339	106,649	3,884	330	61,822	3,096	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment stores	247	45,713	[1]245	246	41,756	[1]441	248	131,675	2,252	225	79,981	1,882
Eating and drinking places	378	69,854	2,230	378	69,854	2,230	635	112,372	[1]952	635	112,372	[1]952
Other retail trade	701	156,307	7,514	650	91,175	3,219	667	100,009	2,408	663	90,148	1,967
Finance, insurance, and real estate	4,318	765,950	52,115	4,222	314,136	29,877	3,432	576,397	57,741	3,379	207,647	15,935
Finance	1,781	451,677	44,500	1,712	182,127	21,657	989	330,838	46,407	958	66,577	5,753
Banks and trust companies	447	242,772	31,684	405	104,157	13,271	55	180,875	9,017	42	17,200	1,345
Credit agencies other than banks	482	125,191	6,412	463	57,592	4,840	428	131,445	33,354	413	38,623	2,053
Other finance	852	83,714	6,404	844	20,378	3,546	506	18,518	4,036	503	10,754	2,355
Insurance	246	192,232	[1]1,238	225	37,753	[1]236	386	136,184	1,642	371	44,314	1,435
Insurance carriers	102	167,123	[1]2,309	81	12,644	[1]1,307	82	99,329	206	70	11,504	201
Insurance agents, brokers, and service	144	25,109	1,071	144	25,109	1,071	304	36,855	1,436	301	32,810	1,234
Real estate	2,291	122,041	8,853	2,285	94,256	8,456	2,057	109,375	9,692	2,050	96,756	8,747
Operators, except developers, and lessors of buildings	1,378	58,992	5,517	1,377	55,344	5,173	1,582	57,571	6,426	1,578	49,461	7,749
Other real estate	913	63,049	3,336	908	38,912	3,283	475	51,804	3,266	472	47,295	998
Services	2,429	314,095	23,029	2,409	271,731	14,563	2,033	289,463	7,918	2,024	233,199	5,396
Hotels, rooming houses, camps, and other lodging places	220	51,620	4,537	219	48,903	4,455	295	30,027	[1]3,892	293	27,466	[1]3,941
Personal services	362	39,446	1,163	359	33,902	847	(2)	(2)	(2)	(2)	(2)	(2)
Business services	742	52,086	4,728	737	44,147	4,416	967	134,673	8,824	964	107,965	8,290
Automobile and other repair services	264	61,123	2,696	258	51,568	2,594	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services	333	34,669	7,264	331	21,792	[1]195	211	18,039	[1]1,245	211	18,039	[1]1,245
Other services	508	75,151	2,641	505	71,419	2,446	343	76,283	3,623	339	49,288	1,684

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Pennsylvania						Rhode Island					
All industries	65,770	76,791,602	4,408,980	57,813	9,628,215	311,884	11,702	7,001,535	297,125	10,883	1,450,341	27,361
Agriculture, forestry, and fisheries	840	128,274	686	832	64,057	[1]3,094	(2)	(2)	(2)	(2)	(2)	(2)
Mining	887	828,449	27,221	768	102,185	1,043	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	5,208	3,646,892	80,080	4,500	924,078	14,035	584	255,583	2,834	548	77,658	1,196
Special trade contractors	2,708	1,056,231	23,752	2,522	497,269	4,728	301	45,106	1,273	284	27,004	628
Other contract construction	2,500	2,590,661	56,328	1,978	426,809	9,307	283	210,477	1,561	264	50,654	568
Manufacturing	10,764	42,658,845	3,178,119	8,052	2,324,210	70,885	2,465	3,304,940	179,920	2,112	429,533	2,431
Food and kindred products	938	3,307,307	117,791	649	196,210	1,101	(2)	(2)	(2)	(2)	(2)	(2)
Apparel and other textile products	1,312	1,294,434	50,820	1,083	378,061	5,875	(2)	(2)	(2)	(2)	(2)	(2)
Lumber and wood products, except furniture	382	154,486	3,648	353	91,743	1,933	(2)	(2)	(2)	-	-	-
Printing, publishing, and allied industries	1,062	1,295,239	66,707	898	274,419	7,989	(2)	(2)	(2)	(2)	(2)	(2)
Fabricated metal products	1,320	2,541,921	165,766	1,013	330,014	20,067	404	815,550	70,102	374	66,912	145
Machinery, except electric	1,011	2,155,936	138,532	810	173,497	6,812	251	188,802	4,550	239	28,348	183
Other manufacturing	4,739	31,909,522	2,634,855	3,246	880,266	27,108	1,495	1,965,530	101,358	1,267	293,314	2,842
Transportation, communication, electric, gas, and sanitary services	2,579	3,403,495	205,904	2,347	365,562	18,992	593	139,947	5,276	569	80,770	1,648
Transportation	2,076	2,352,856	19,736	1,877	303,278	11,829	586	100,895	1,526	569	80,770	1,648
Communication, electric, gas, and sanitary services	503	1,050,639	186,168	470	62,284	7,163	7	39,052	3,750	-	-	-
Wholesale and retail trade	19,837	18,536,677	411,991	16,406	3,717,052	82,230	3,219	2,597,770	67,603	2,868	627,650	4,822
Wholesale trade	6,094	7,591,721	169,379	4,487	1,277,883	31,890	758	1,260,653	52,918	577	216,877	2,480
Groceries and related products	675	1,703,983	14,587	435	138,261	588	111	154,728	2,964	(2)	(2)	(2)
Machinery, equipment, and supplies	1,261	871,211	30,414	1,096	252,832	10,009	(2)	(2)	(2)	(2)	(2)	(2)
Other wholesale trade	4,158	5,016,527	124,378	2,956	886,790	21,293	612	1,093,299	49,291	469	159,753	[1]11
Retail trade	13,199	10,700,678	237,820	11,444	2,317,724	48,321	2,390	1,317,284	14,366	2,221	394,698	2,202
Building materials, hardware, and farm equipment	1,148	528,542	23,153	1,037	235,415	1,741	178	49,960	606	169	24,466	[1]41
General merchandise stores	702	1,926,055	77,365	485	101,188	2,791	211	166,446	4,625	197	50,935	664
Food stores	598	3,400,828	34,782	347	111,083	[1]30	215	555,989	5,784	(2)	(2)	(2)
Automotive dealers	2,229	2,462,669	30,385	1,416	399,363	2,876	377	210,266	1,451	311	52,882	717
Apparel and accessory stores	1,245	509,690	18,696	1,144	302,075	7,935	164	98,665	1,117	161	52,959	303
Furniture, home furnishings, and equipment stores	1,389	490,818	16,439	1,337	360,289	13,023	229	53,053	889	229	53,053	889
Eating and drinking places	3,419	540,357	12,259	3,384	352,841	7,090	550	65,948	[1]956	550	65,948	[1]956
Other retail trade	2,469	841,719	24,741	2,294	455,470	12,895	466	116,957	850	463	67,339	311
Finance, insurance, and real estate	15,499	5,630,262	439,934	15,010	956,829	103,665	3,167	533,358	35,334	3,126	98,851	12,239
Finance	4,778	2,447,097	292,193	4,461	442,043	60,009	514	214,812	26,997	490	29,739	7,063
Banks and trust companies	597	1,488,183	162,736	446	173,413	21,682	21	151,171	11,643	(2)	(2)	(2)
Credit agencies other than banks	2,574	722,405	1,642	2,449	205,113	16,157	320	38,586	2,178	316	17,223	1,788
Other finance	1,607	236,509	127,815	1,566	63,517	22,170	173	25,055	13,176	168	9,725	4,932
Insurance	1,279	2,641,910	106,172	1,154	113,333	7,450	225	210,236	4,828	210	6,624	290
Insurance carriers	314	2,511,966	97,887	232	32,410	1,317	36	204,469	4,536	(2)	(2)	(2)
Insurance agents, brokers, and service	965	129,944	8,285	922	80,923	6,133	189	5,767	292	189	5,767	292
Real estate	9,442	541,255	41,569	9,395	401,453	36,206	2,428	108,310	3,509	2,426	62,488	4,886
Operators, except developers, and lessors of buildings	7,348	417,393	30,252	7,308	298,230	29,826	2,068	92,181	3,524	2,066	46,359	4,901
Other real estate	2,094	123,862	11,317	2,087	103,223	6,380	360	16,129	[1]15	360	16,129	[1]15
Services	9,735	1,943,813	64,489	9,480	1,171,841	23,732	1,541	141,989	1,785	1,530	115,210	1,425
Hotels, rooming houses, camps, and other lodging places	727	114,437	[1]3,031	710	77,005	[1]5,359	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	1,253	225,049	13,250	1,228	156,411	9,544	470	18,454	585	470	18,454	585
Business services	2,491	796,296	26,165	2,361	385,643	6,325	238	33,869	[1]1,098	233	16,539	[1]1,523
Automobile and other repair services	1,361	160,126	9,020	1,346	134,024	8,568	278	28,723	274	275	23,195	324
Amusement and recreation services	1,722	178,220	5,628	1,711	148,316	4,111	211	18,177	351	211	18,177	351
Other services	2,181	469,685	13,457	2,124	270,442	543	235	38,050	1,715	235	38,050	1,715

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	South Carolina						Tennessee					
All industries	13,288	7,817,262	306,524	12,077	1,870,299	75,988	18,473	13,199,881	495,252	16,573	3,127,218	102,683
Agriculture, forestry, and fisheries	152	58,000	1,853	151	43,172	1,789	88	56,546	[1]160	(2)	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	282	117,503	[1]585	248	30,368	[1]3,192
Contract construction	1,069	1,087,557	28,983	917	219,534	6,423	1,443	1,019,282	31,365	1,210	368,783	4,744
Special trade contractors	390	155,818	2,202	387	99,550	1,108	725	523,280	12,993	620	231,312	2,550
Other contract construction	679	931,739	26,781	530	119,984	5,315	718	496,002	18,372	590	137,471	2,194
Manufacturing	1,256	2,687,538	128,847	940	287,971	10,173	2,160	3,955,331	177,105	1,610	474,114	8,622
Food and kindred products	129	203,051	4,267	(2)	(2)	(2)	367	943,896	31,465	258	94,246	146
Apparel and other textile products	86	176,207	6,789	(2)	(2)	(2)	52	224,737	15,726	-	-	-
Lumber and wood products, except furniture	166	82,323	2,861	160	62,859	2,299	136	122,708	2,332	(2)	(2)	(2)
Printing, publishing, and allied industries	(2)	(2)	(2)	(2)	(2)	(2)	157	141,840	[1]7,556	141	46,278	4,488
Fabricated metal products	(2)	(2)	(2)	(2)	(2)	(2)	296	309,659	13,943	202	58,985	2,659
Machinery, except electric	179	104,824	9,553	(2)	(2)	(2)	130	116,604	10,277	(2)	(2)	(2)
Other manufacturing	517	1,931,600	98,348	358	92,641	2,292	1,022	2,095,887	110,918	781	197,316	364
Transportation, communication, electric, gas, and sanitary services	661	236,773	24,771	643	49,109	865	686	349,879	22,725	662	99,551	3,674
Transportation	516	93,291	1,717	507	41,343	255	495	226,268	10,330	486	77,255	4,701
Communication, electric, gas, and sanitary services	145	143,482	23,054	(2)	(2)	(2)	191	123,611	12,395	176	22,296	[1]1,027
Wholesale and retail trade	4,363	2,949,238	61,343	3,773	911,957	24,001	6,072	5,512,098	116,499	5,188	1,364,737	39,058
Wholesale trade	847	1,252,075	24,617	568	168,289	7,379	2,622	3,291,391	55,820	2,196	573,894	11,055
Groceries and related products	88	334,797	4,158	(2)	(2)	(2)	456	454,817	9,643	418	84,985	2,473
Machinery, equipment, and supplies	(2)	(2)	(2)	(2)	(2)	(2)	428	212,047	2,617	361	63,063	[1]586
Other wholesale trade	686	865,246	20,381	506	157,490	7,084	1,738	2,624,527	43,560	1,417	425,846	9,168
Retail trade	3,498	1,691,015	36,600	3,187	737,520	16,496	3,299	2,208,911	60,273	2,841	779,047	27,597
Building materials, hardware, and farm equipment	423	201,911	3,254	399	144,280	1,624	464	229,398	5,656	387	131,619	1,085
General merchandise stores	405	204,590	7,452	348	63,882	1,933	440	348,284	11,037	400	98,752	3,369
Food stores	407	339,752	5,678	348	67,097	161	312	389,076	6,691	219	56,031	[1]269
Automotive dealers	425	564,992	4,799	281	142,030	1,443	345	623,553	12,268	173	64,623	1,727
Apparel and accessory stores	261	73,800	4,109	261	73,800	4,109	402	164,526	9,090	380	116,305	10,507
Furniture, home furnishings, and equipment stores	429	117,033	5,812	408	88,363	3,635	436	110,233	3,407	432	104,263	3,278
Eating and drinking places	177	20,278	[1]527	177	20,278	[1]527	441	167,229	7,491	427	137,270	4,455
Other retail trade	971	168,659	6,023	965	137,790	4,118	459	176,612	4,633	423	70,184	3,445
Finance, insurance, and real estate	3,813	401,402	44,154	3,748	187,511	24,002	5,216	1,460,235	106,355	5,116	328,156	35,111
Finance	981	225,512	28,353	939	96,305	12,366	1,511	449,356	48,994	1,445	156,725	16,795
Banks and trust companies	127	102,643	18,580	114	35,388	5,933	256	277,352	33,286	215	72,966	8,159
Credit agencies other than banks	586	111,489	8,299	558	57,066	5,424	845	133,306	7,035	822	56,218	3,941
Other finance	268	11,380	1,474	267	3,851	1,009	410	38,698	8,673	408	27,541	4,695
Insurance	382	108,957	7,923	362	30,689	3,993	328	832,615	38,076	307	23,545	1,697
Insurance carriers	52	86,437	3,804	32	8,169	[1]126	99	809,806	37,087	80	5,832	332
Insurance agents, brokers, and service	330	22,520	4,119	330	22,520	4,119	229	22,809	989	227	17,713	1,365
Real estate	2,450	66,933	7,878	2,447	60,517	7,643	3,377	178,264	19,285	3,364	147,886	16,619
Operators, except developers, and lessors of buildings	1,486	35,540	4,687	1,485	34,075	4,682	1,777	86,983	12,650	1,772	74,043	11,300
Other real estate	964	31,393	3,191	962	26,442	2,961	1,600	91,281	6,635	1,592	73,843	5,319
Services	1,814	379,722	15,572	1,748	168,644	8,765	2,474	728,946	41,950	2,407	454,470	15,259
Hotels, rooming houses, camps, and other lodging places	267	40,327	5,117	267	40,327	5,117	263	277,243	18,559	243	80,887	[1]52
Personal services	342	167,516	251	312	8,786	[1]159	412	77,503	1,402	408	68,216	221
Business services	395	54,490	1,774	389	34,079	[1]511	470	140,449	8,288	446	96,791	5,343
Automobile and other repair services	179	21,994	2,401	179	21,994	2,401	312	84,098	4,561	311	82,167	4,600
Amusement and recreation services	418	22,328	[1]5	418	22,328	[1]5	308	14,503	[1]265	308	14,503	[1]265
Other services	213	73,067	6,034	183	41,130	1,922	709	135,150	9,405	691	111,906	5,412

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Texas						Utah					
All industries	63,973	52,505,448	2,636,718	57,654	9,008,992	275,889	7,851	3,362,006	114,568	7,337	1,094,462	24,363
Agriculture, forestry, and fisheries	2,072	533,132	12,481	1,966	277,808	5,860	472	31,364	853	472	31,364	853
Mining	2,420	1,619,977	112,096	2,188	290,924	[1]23,663	290	25,397	[1]1,660	284	13,100	323
Contract construction	5,072	3,920,810	134,102	4,304	894,342	18,275	700	376,520	6,678	606	137,990	1,076
Special trade contractors	2,154	1,231,755	34,305	1,827	439,859	13,427	441	108,732	747	438	80,789	[1]734
Other contract construction	2,918	2,689,055	99,797	2,477	454,483	4,848	259	267,788	5,931	168	57,201	1,810
Manufacturing	7,530	17,750,328	1,063,352	6,342	1,399,123	26,438	892	735,077	26,766	777	143,186	[1]1,466
Food and kindred products	938	3,228,912	110,747	545	115,044	3,060	35	270,429	18,393	(2)	(2)	(2)
Apparel and other textile products	240	392,245	20,893	170	63,713	1,580	(2)	(2)	(2)	(2)	(2)	(2)
Lumber and wood products, except furniture	393	226,827	8,605	372	94,587	1,126	(2)	(2)	(2)	(2)	(2)	(2)
Printing, publishing, and allied industries	902	491,788	46,276	853	149,463	218	(2)	(2)	(2)	(2)	(2)	(2)
Fabricated metal products	1,027	938,761	51,538	889	261,094	5,797	(2)	(2)	(2)	(2)	(2)	(2)
Machinery, except electric	937	1,410,778	107,967	814	110,097	8,580	(2)	(2)	(2)	(2)	(2)	(2)
Other manufacturing	3,093	11,061,017	717,326	2,699	605,125	6,077	342	188,473	[1]166	288	67,516	28
Transportation, communication, electric, gas, and sanitary services	3,210	5,500,073	491,390	2,865	333,099	10,011	289	220,581	20,750	264	46,547	1,516
Transportation	2,186	1,817,747	117,420	1,946	236,969	10,061	216	83,640	3,872	194	41,925	1,513
Communication, electric, gas, and sanitary services	1,024	3,682,326	373,970	919	96,130	[1]50	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	17,472	16,684,733	422,553	14,604	3,742,635	100,877	2,379	1,560,207	36,572	2,150	552,914	11,408
Wholesale trade	6,561	7,989,109	197,465	5,130	1,307,423	30,021	760	762,920	16,948	623	211,567	4,403
Groceries and related products	640	1,443,419	6,710	494	149,918	685	(2)	(2)	(2)	(2)	(2)	(2)
Machinery, equipment, and supplies	1,476	1,501,457	68,625	1,156	239,030	8,385	54	47,585	3,593	(2)	(2)	(2)
Other wholesale trade	4,445	5,044,233	122,130	3,480	918,475	20,951	586	502,001	12,796	460	138,520	1,512
Retail trade	10,515	8,494,964	221,168	9,090	2,311,079	68,631	1,551	763,607	18,786	1,476	335,275	6,439
Building materials, hardware, and farm equipment	1,463	634,231	16,090	1,359	332,359	3,702	221	43,796	294	221	43,796	294
General merchandise stores	738	613,246	34,553	600	106,221	3,147	(2)	(2)	(2)	(2)	(2)	(2)
Food stores	898	2,256,571	43,144	605	230,551	5,133	(2)	(2)	(2)	(2)	(2)	(2)
Automotive dealers	1,853	2,748,133	38,734	1,267	434,581	3,588	362	230,523	2,361	318	111,913	1,304
Apparel and accessory stores	965	490,417	13,654	840	191,757	3,273	(2)	(2)	(2)	(2)	(2)	(2)
Furniture, home furnishings, and equipment stores	819	384,661	[1]1,808	773	181,484	149	203	62,880	2,442	201	59,740	2,370
Eating and drinking places	911	312,005	13,714	900	228,967	7,836	285	38,965	1,347	285	38,965	1,347
Other retail trade	2,868	1,055,700	63,087	2,746	605,159	41,803	346	228,981	6,870	327	39,522	342
Finance, insurance, and real estate	17,115	4,892,558	316,599	16,565	1,126,625	88,722	1,881	259,885	17,605	1,846	89,639	9,914
Finance	5,759	1,834,613	188,618	5,407	586,874	49,319	859	155,400	11,625	835	49,737	6,227
Banks and trust companies	1,084	1,078,589	125,680	896	298,278	32,629	47	78,440	6,766	37	16,862	2,636
Credit agencies other than banks	2,756	575,751	13,646	2,635	210,808	[1]975	384	56,653	[1]2,149	373	16,949	[1]2,802
Other finance	1,919	180,273	49,292	1,876	77,788	17,665	428	20,307	7,008	425	15,926	6,393
Insurance	823	2,448,351	75,943	669	104,518	37	136	67,599	4,147	126	7,226	1,731
Insurance carriers	487	2,403,623	73,633	339	77,807	[1]1,986	17	62,503	2,169	(2)	(2)	(2)
Insurance agents, brokers, and service	336	44,728	2,310	330	26,711	2,023	(2)	(2)	(2)	(2)	(2)	(2)
Real estate	10,533	609,594	52,038	10,489	435,233	39,366	886	36,886	1,833	885	32,676	1,956
Operators, except developers, and lessors of buildings	6,557	329,505	25,938	6,537	275,850	22,549	544	26,413	1,442	543	22,203	1,565
Other real estate	3,976	280,089	26,100	3,952	159,383	16,817	342	10,473	391	342	10,473	391
Services	8,660	1,597,131	85,063	8,398	937,730	50,287	810	148,181	7,390	800	74,928	1,125
Hotels, rooming houses, camps, and other lodging places	584	146,354	2,385	555	63,191	240	(2)	(2)	(2)	(2)	(2)	(2)
Personal services	1,206	211,170	17,408	1,197	183,881	14,540	(2)	(2)	(2)	(2)	(2)	(2)
Business services	2,678	479,271	34,518	2,617	288,499	20,367	235	49,213	3,261	229	21,271	689
Automobile and other repair services	1,246	200,011	7,884	1,205	140,848	5,863	(2)	(2)	(2)	(2)	(2)	(2)
Amusement and recreation services	1,053	114,865	3,781	1,047	82,972	[1]880	(2)	(2)	(2)	(2)	(2)	(2)
Other services	1,893	445,460	19,087	1,777	178,339	10,157	226	18,094	[1]1,686	226	18,094	[1]1,686

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Virginia						Washington					
All industries	25,994	13,813,767	679,354	24,069	3,481,436	104,475	22,583	15,006,141	659,251	20,308	3,076,609	118,780
Agriculture, forestry, and fisheries	381	59,826	[1]1,994	378	47,314	[1]1,540	716	158,430	8,295	688	108,936	7,980
Mining	177	189,026	21,543	144	37,042	1,629	296	73,571	970	295	30,558	994
Contract construction	2,201	1,086,701	13,247	1,999	460,350	3,142	2,106	1,241,863	38,042	1,877	491,999	18,746
Special trade contractors	1,101	413,783	6,480	1,031	247,188	3,353	1,249	512,612	17,380	1,183	327,175	11,918
Other contract construction	1,100	672,918	6,767	968	213,162	[1]211	857	729,251	20,662	694	164,824	6,828
Manufacturing	1,987	4,156,644	274,158	1,575	364,063	[1]4,266	1,987	6,312,861	323,334	1,536	394,373	9,464
Food and kindred products	325	548,970	20,990	217	36,198	1,812	312	682,287	32,891	195	94,626	[1]458
Apparel and other textile products	119	89,811	4,912	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Lumber and wood products, except furniture	352	175,246	6,758	302	74,665	868	410	1,537,221	107,154	276	73,939	7,417
Printing, publishing, and allied industries	289	134,315	13,922	261	26,014	1,880	452	204,137	14,181	419	74,739	1,614
Fabricated metal products	176	162,344	8,024	153	28,721	[1]343	104	84,063	6,011	(2)	(2)	(2)
Machinery, except electric	120	79,766	1,382	(2)	(2)	(2)	86	111,191	4,945	(2)	(2)	(2)
Other manufacturing	606	2,966,192	218,170	441	135,282	[1]8,253	587	3,651,236	156,995	484	98,595	[1]1,401
Transportation, communication, electric, gas, and sanitary services	1,328	1,528,240	122,413	1,172	157,988	4,539	1,535	709,449	33,739	1,458	150,145	8,284
Transportation	1,013	1,158,411	48,184	876	125,407	3,277	1,281	446,069	12,081	1,217	111,478	6,595
Communication, electric, gas, and sanitary services	315	369,829	74,229	296	32,581	1,262	254	263,380	21,658	241	38,667	1,689
Wholesale and retail trade	7,737	5,084,457	122,887	6,804	1,651,290	43,459	7,074	4,899,179	96,404	5,735	1,344,174	29,593
Wholesale trade	2,397	2,237,565	57,938	1,980	494,845	13,384	2,442	2,530,561	38,500	1,734	457,042	4,536
Groceries and related products	323	518,716	5,447	176	31,635	2,392	361	666,594	5,473	233	92,686	1,341
Machinery, equipment, and supplies	380	249,236	7,212	342	66,082	1,624	273	253,492	6,002	188	73,717	2,286
Other wholesale trade	1,694	1,469,613	45,279	1,462	397,128	9,368	1,808	1,610,475	27,025	1,313	290,639	909
Retail trade	5,274	2,763,652	62,262	4,780	1,134,129	29,383	4,304	2,217,579	52,223	3,717	848,215	23,362
Building materials, hardware, and farm equipment	516	174,976	5,488	504	145,496	4,924	509	187,055	3,268	440	92,999	1,593
General merchandise stores	467	308,548	13,532	427	86,563	2,948	379	279,296	14,533	340	96,589	5,237
Food stores	271	350,374	6,681	153	55,276	[1]578	269	272,266	899	170	13,021	[1]216
Automotive dealers	1,038	1,019,784	8,441	818	304,004	2,539	868	756,789	9,619	651	259,403	3,086
Apparel and accessory stores	412	95,136	4,181	392	70,342	3,916	366	69,180	471	366	69,180	471
Furniture, home furnishings, and equipment stores	596	277,067	11,121	557	147,421	6,840	368	146,099	3,429	326	62,153	616
Eating and drinking places	678	227,358	5,382	675	105,854	3,728	573	114,446	4,332	569	95,705	4,247
Other retail trade	1,296	310,409	7,436	1,254	219,173	5,066	972	392,448	15,672	855	159,165	8,328
Finance, insurance, and real estate	8,140	1,134,533	103,800	8,024	386,121	45,086	6,054	1,263,343	144,483	5,939	353,268	36,525
Finance	1,566	535,686	56,125	1,482	139,172	18,803	1,904	567,377	84,618	1,824	114,598	15,789
Banks and trust companies	235	368,722	40,757	185	73,679	8,585	98	304,902	30,283	79	26,545	2,837
Credit agencies other than banks	715	135,854	8,206	685	43,594	4,867	699	185,766	11,050	653	48,867	4,510
Other finance	616	31,110	7,162	612	21,899	5,351	1,107	76,709	43,285	1,092	39,186	8,442
Insurance	655	363,161	24,650	636	41,804	3,138	493	470,392	38,954	475	50,289	2,228
Insurance carriers	40	321,184	21,588	22	6,221	198	91	431,778	35,417	74	13,033	[1]731
Insurance agents, brokers, and service	615	41,977	3,062	614	35,583	2,940	402	38,614	3,537	401	37,256	2,959
Real estate	5,919	235,686	23,025	5,906	205,145	23,145	3,657	225,574	20,911	3,640	188,381	18,508
Operators, except developers, and lessors of buildings	3,434	142,913	13,132	3,429	127,566	16,316	2,200	104,761	11,571	2,190	83,244	11,582
Other real estate	2,485	92,773	9,893	2,477	77,579	6,829	1,457	120,813	9,340	1,450	105,137	6,926
Services	3,672	567,113	23,317	3,602	370,041	12,443	2,354	345,076	14,505	2,319	200,787	7,715
Hotels, rooming houses, camps, and other lodging places	577	111,478	100	558	45,955	[1]1,430	198	89,203	6,126	189	14,859	2,443
Personal services	808	123,787	8,747	793	101,238	5,636	317	38,868	1,459	313	28,801	1,168
Business services	701	106,941	5,870	689	58,868	3,009	611	74,030	4,471	604	58,081	3,293
Automobile and other repair services	568	63,596	57	561	49,539	[1]752	348	44,334	1,579	342	34,675	806
Amusement and recreation services	254	20,674	[1]16	253	15,759	[1]401	493	65,209	534	484	30,939	[1]331
Other services	764	140,637	8,559	748	98,682	6,381	387	33,432	336	387	33,432	336

Footnotes at end of table.

ACTIVE CORPORATIONS IN 39 STATES

Table 5.6—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY SELECTED INDUSTRIES, AND BY STATE IN WHICH FILED—Continued

Industry	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	West Virginia						Wisconsin					
All industries	9,903	3,520,371	138,448	9,280	1,369,855	62,182	33,322	24,814,289	1,396,389	30,244	4,840,657	199,866
Agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	864	114,100	[1]6,010	858	92,384	[1]3,439
Mining	642	308,679	11,174	567	51,921	516	67	34,386	2,603	(2)	(2)	(2)
Contract construction	547	172,627	7,686	498	102,606	4,280	3,062	1,549,346	50,664	2,706	464,622	10,535
Special trade contractors	316	70,278	5,832	292	40,159	2,423	1,955	696,199	25,278	1,784	278,800	8,771
Other contract construction	231	102,349	1,854	206	62,447	1,857	1,107	853,147	25,386	922	185,822	1,764
Manufacturing	732	919,706	39,107	624	169,904	12,082	5,275	12,922,103	843,593	4,103	1,007,978	47,229
Food and kindred products	110	82,581	1,011	(2)	(2)	(2)	854	2,425,932	113,077	597	164,521	2,056
Apparel and other textile products	-	-	-	-	-	-	215	260,342	7,410	201	51,408	[1]2,950
Lumber and wood products, except furniture	(2)	(2)	(2)	(2)	(2)	(2)	273	222,755	12,261	219	59,446	2,031
Printing, publishing, and allied industries	(2)	(2)	(2)	(2)	(2)	(2)	597	631,480	37,776	492	80,565	3,459
Fabricated metal products	(2)	(2)	(2)	(2)	(2)	(2)	526	1,015,600	100,595	367	89,881	8,775
Machinery, except electric	94	69,522	8,032	(2)	(2)	(2)	963	3,375,654	200,006	793	182,030	17,612
Other manufacturing	317	537,635	8,518	275	77,146	3,885	1,847	4,990,340	372,468	1,434	380,127	16,246
Transportation, communication, electric, gas, and sanitary services	707	69,779	1,516	705	65,677	916	1,293	920,178	130,158	1,225	183,885	6,762
Transportation	385	58,249	2,502	383	54,147	1,902	948	406,892	30,983	897	120,879	4,075
Communication, electric, gas, and sanitary services	322	11,530	[1]986	322	11,530	[1]986	345	513,286	99,175	328	63,006	2,687
Wholesale and retail trade	2,961	1,619,492	38,419	2,628	665,595	19,589	9,725	5,868,142	119,498	8,506	2,081,890	38,296
Wholesale trade	706	761,867	20,502	567	196,896	7,373	2,772	2,845,473	68,385	2,216	536,028	8,549
Groceries and related products	81	236,986	2,870	(2)	(2)	(2)	218	857,377	10,070	132	36,626	620
Machinery, equipment, and supplies	174	184,753	7,189	164	50,738	1,669	398	255,111	11,919	357	69,811	[1]284
Other wholesale trade	451	340,128	10,443	382	130,655	5,252	2,156	1,732,985	46,396	1,727	429,591	8,213
Retail trade	2,221	852,761	18,257	2,027	463,835	12,556	6,878	2,971,431	50,306	6,225	1,544,726	29,605
Building materials, hardware, and farm equipment	202	48,078	1,026	(2)	(2)	(2)	1,005	352,485	12,325	969	289,467	7,387
General merchandise stores	171	87,624	965	(2)	(2)	(2)	537	477,513	9,359	420	118,231	3,142
Food stores	(2)	(2)	(2)	(2)	(2)	(2)	453	607,539	6,481	228	98,878	[1]109
Automotive dealers	525	421,835	7,847	409	176,409	4,141	1,195	749,063	1,155	975	332,923	234
Apparel and accessory stores	(2)	(2)	(2)	(2)	(2)	(2)	379	87,274	3,744	379	87,274	3,744
Furniture, home furnishings, and equipment stores	221	75,585	2,072	219	71,920	1,716	593	149,254	2,241	586	140,607	1,921
Eating and drinking places	262	22,382	164	262	22,382	164	1,343	143,687	4,710	1,342	142,653	4,753
Other retail trade	583	96,652	3,818	581	93,645	3,621	1,373	404,616	10,291	1,326	334,693	8,533
Finance, insurance, and real estate	2,521	243,304	38,407	2,471	152,249	23,737	7,680	2,676,727	209,644	7,493	457,959	65,518
Finance	724	168,388	31,441	682	89,287	16,803	1,999	667,690	68,713	1,878	227,273	30,814
Banks and trust companies	234	125,342	23,578	204	66,114	11,740	516	381,815	31,113	462	148,896	15,448
Credit agencies other than banks	244	33,535	2,057	234	16,043	1,392	740	237,110	17,877	684	57,375	3,767
Other finance	246	9,511	5,806	244	7,130	3,671	743	48,765	19,723	732	21,002	11,599
Insurance	305	34,779	[1]868	298	24,003	[1]301	529	1,797,321	108,354	469	30,947	2,844
Insurance carriers	109	20,210	[1]1,559	102	9,434	[1]992	183	1,779,141	106,417	123	12,767	907
Insurance agents, brokers, and service	196	14,569	691	196	14,569	691	346	18,180	1,937	346	18,180	1,937
Real estate	1,492	40,137	7,834	1,491	38,959	7,235	5,152	211,716	32,577	5,146	199,739	31,860
Operators, except developers, and lessors of buildings	912	21,678	3,155	912	21,678	3,155	3,617	142,882	22,997	3,613	133,866	22,271
Other real estate	580	18,459	4,679	579	17,281	4,080	1,535	68,834	9,580	1,533	65,873	9,589
Services	1,561	175,851	3,249	1,555	150,970	2,172	5,044	724,955	42,924	4,981	531,653	29,939
Hotels, rooming houses, camps, and other lodging places	(2)	(2)	(2)	(2)	(2)	(2)	264	89,887	877	238	23,834	406
Personal services	299	20,984	1,364	299	20,984	1,364	555	79,271	11,457	549	63,922	9,442
Business services	276	16,446	550	276	16,446	550	1,482	265,646	13,432	1,463	193,022	8,635
Automobile and other repair services	297	15,405	[1]199	295	12,723	[1]360	808	88,431	3,339	805	80,296	3,190
Amusement and recreation services	299	45,254	1,543	297	33,560	938	738	66,313	7,067	735	52,266	2,239
Other services	252	30,980	2,464	250	20,475	2,153	1,197	135,407	6,752	1,191	118,313	6,027

[1]Deficit exceeds net income.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

ACTIVE CORPORATIONS IN 11 STATES

Table 5.7—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME, FOR ALL RETURNS AND FOR RETURNS WITH BUSINESS RECEIPTS UNDER $1,000,000, BY INDUSTRIAL DIVISION, AND BY STATE IN WHICH FILED

Industrial division	Total			Business receipts under $1,000,000			Total			Business receipts under $1,000,000		
	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)
	Alaska						Delaware					
All industrial divisions	1,797	783,576	16,356	1,564	212,716	[1]4,012	6,453	8,105,769	1,400,247	5,974	780,546	72,041
Agriculture, forestry, and fisheries	(2)	(2)	(2)	(2)	(2)	(2)	189	162,820	650	185	37,760	572
Mining	(2)	(2)	(2)	(2)	(2)	(2)	87	72,205	112	49	16,388	[1]2,040
Contract construction	249	114,153	431	(2)	(2)	(2)	437	239,896	1,358	397	99,808	2,002
Manufacturing	181	166,623	6,871	141	23,413	[1]542	339	4,250,315	690,759	281	74,985	5,233
Transportation, communication, electric, gas, and sanitary services	120	84,517	210	104	29,445	[1]887	352	628,918	135,283	333	41,773	961
Wholesale and retail trade	452	320,723	6,269	319	75,407	701	1,392	1,365,139	62,859	1,182	224,461	9,456
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	458	690,077	31,803	364	40,634	1,383
Retail trade	362	257,671	3,072	254	61,722	334	918	660,280	31,791	802	169,045	8,808
Finance, insurance, and real estate	533	46,159	4,241	526	20,637	1,329	2,757	1,227,288	498,706	2,658	209,952	50,409
Services	(2)	(2)	(2)	(2)	(2)	(2)	867	157,747	10,979	856	73,978	5,907
	Idaho						Montana					
All industrial divisions	4,735	3,228,670	96,386	4,294	710,282	24,367	5,438	1,780,518	65,089	5,194	722,075	22,679
Agriculture, forestry, and fisheries	748	135,409	744	718	72,266	1,711	790	59,764	6,569	784	45,247	4,231
Mining	140	77,358	8,414	93	1,926	[1]1,211	185	4,617	[1]358	185	4,617	[1]358
Contract construction	269	245,580	5,424	256	41,338	1,452	455	115,846	5,793	430	76,764	3,693
Manufacturing	350	1,226,328	25,405	258	55,558	2,006	439	195,189	686	415	64,234	[1]2,722
Transportation, communication, electric, gas, and sanitary services	134	145,881	15,204	123	20,515	964	254	121,695	24,920	247	28,948	1,810
Wholesale and retail trade	1,493	1,225,876	26,647	1,262	427,229	10,268	1,646	1,122,216	12,663	1,486	381,957	4,648
Wholesale trade	298	294,354	1,020	194	105,885	[1]973	545	553,844	4,411	478	132,250	400
Retail trade	1,178	924,710	25,576	1,051	314,532	11,190	1,101	568,372	8,252	1,008	249,707	4,248
Finance, insurance, and real estate	960	124,200	12,045	943	43,412	6,674	1,166	112,012	13,536	1,147	76,801	10,216
Services	590	47,665	3,150	590	47,665	3,150	455	44,816	1,280	452	39,144	1,161
	Nevada						New Hampshire					
All industrial divisions	4,371	1,818,179	131,540	4,101	470,359	392	6,498	3,149,295	107,481	5,795	830,042	23,659
Agriculture, forestry, and fisheries	183	30,105	3,238	167	10,806	2,794	(2)	(2)	(2)	(2)	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	428	207,885	413	369	89,055	[1]819	350	130,973	4,941	316	62,037	2,073
Manufacturing	188	100,967	7,938	(2)	(2)	(2)	1,206	1,325,705	45,262	835	211,158	[1]486
Transportation, communication, electric, gas, and sanitary services	223	420,353	96,481	218	34,904	2,356	92	87,111	9,134	(2)	(2)	(2)
Wholesale and retail trade	1,070	539,726	7,096	969	182,811	[1]1,731	1,781	1,144,399	24,087	1,539	379,783	10,263
Wholesale trade	249	197,491	4,667	195	42,223	912	364	485,876	9,730	289	62,782	963
Retail trade	821	342,235	2,429	774	140,588	[1]2,643	1,417	658,523	14,357	1,250	317,001	9,300
Finance, insurance, and real estate	1,292	137,499	2,599	1,264	49,682	[1]2,494	1,575	348,268	16,875	1,538	73,485	8,545
Services	901	372,665	17,137	867	81,942	3,684	1,251	99,287	6,389	1,245	82,525	2,981
	New Mexico						North Dakota					
All industrial divisions	5,119	1,806,952	41,559	4,816	669,797	17,014	3,626	1,426,889	37,143	3,360	694,363	19,102
Agriculture, forestry, and fisheries	212	44,026	2,635	192	9,489	69	(2)	(2)	(2)	(2)	(2)	(2)
Mining	165	57,840	[1]5,506	156	28,528	1,742	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	596	250,114	[1]886	534	103,542	1,720	172	199,931	2,416	133	37,306	805
Manufacturing	172	296,778	8,955	146	28,065	359	268	198,924	11,837	236	61,259	2,076
Transportation, communication, electric, gas, and sanitary services	210	79,557	11,952	206	43,881	2,115	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	1,515	855,227	13,391	1,361	316,225	5,804	1,692	825,744	13,191	1,529	484,416	9,344
Wholesale trade	443	182,705	1,112	412	94,952	256	603	359,244	5,537	534	207,003	2,647
Retail trade	979	646,191	11,410	873	214,693	5,509	1,025	458,798	6,827	931	269,711	5,870
Finance, insurance, and real estate	1,557	168,140	10,300	1,530	90,368	4,487	878	132,537	8,676	851	57,362	6,078
Services	691	55,256	718	690	49,685	718	378	32,767	206	376	27,845	512
	South Dakota						Vermont					
All industrial divisions	4,132	1,763,177	55,181	3,873	735,740	24,286	3,909	1,679,808	60,367	3,504	487,273	16,614
Agriculture, forestry, and fisheries	307	37,089	2,298	306	34,631	2,223	(2)	(2)	(2)	(2)	(2)	(2)
Mining	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contract construction	238	104,825	1,202	234	66,636	567	97	43,560	2,602	(2)	(2)	(2)
Manufacturing	320	381,678	13,265	(2)	(2)	(2)	610	538,517	15,647	450	120,271	3,807
Transportation, communication, electric, gas, and sanitary services	115	145,469	5,334	(2)	(2)	(2)	155	97,884	4,159	(2)	(2)	(2)
Wholesale and retail trade	1,823	905,924	19,920	1,669	480,241	11,521	1,219	583,025	16,952	1,037	220,937	8,110
Wholesale trade	495	288,996	9,360	452	186,464	5,326	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	1,284	578,004	9,752	1,195	291,646	6,038	1,019	419,733	10,146	876	145,061	3,980
Finance, insurance, and real estate	787	139,490	10,672	771	62,895	6,309	848	293,849	19,484	825	30,261	1,964
Services	509	36,521	2,407	509	36,521	2,407	902	72,442	54	696	64,873	[1]568
	Wyoming											
All industrial divisions	3,105	954,427	22,349	2,941	379,791	8,674						
Agriculture, forestry, and fisheries	444	72,151	722	429	56,393	[1]196						
Mining	172	32,655	338	171	17,121	1,112						
Contract construction	319	161,228	209	293	36,806	[1]1,947						
Manufacturing	178	258,554	1,018	(2)	(2)	(2)						
Transportation, communication, electric, gas, and sanitary services	122	44,621	3,116	113	21,789	1,601						
Wholesale and retail trade	528	243,780	5,468	476	116,998	806						
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)						
Retail trade	461	206,670	4,794	413	100,563	637						
Finance, insurance, and real estate	817	68,477	9,158	800	44,873	5,276						
Services	522	72,961	2,320	518	60,676	2,274						

[1]Deficit exceeds net income.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates are rounded and may not add to totals.
Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
For "Finance, insurance, and real estate" data are distributed by size of "Total receipts" rather than "Business receipts."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

CONTENTS

Change in law, 305
Explanation of terms, 305

CHANGES IN LAW

Increase in percentage depletion rates

Percentage depletion rates were increased for some minerals for taxable years beginning after November 13, 1966. The minerals affected were alumina-bearing clay (increased to 23 percent), mollusk shells used for calcium carbonate (increased to 15 percent), and clay and shale used for sewer pipe or brick (increased to 7.5 percent).

Restoration of investment credit and accelerated depreciation

The investment credit and accelerated depreciation on some property, which had been suspended effective October 19, 1966, was restored effective March 10, 1967.

With a few exceptions, property acquired or constructed during this suspension period could not qualify for the tax credit for investments in certain depreciable property. The same law suspended the use of "accelerated" depreciation methods for certain real property constructed or acquired during the same period. The real property involved was depreciable real property which was not "investment credit property," i.e., generally, buildings and their structural components.

With the restoration of the credit, the maximum amount of tax that could be off-set by the credit was increased from $25,000 plus 25 percent of all over $25,000 to $25,000 plus 50 percent of all over $25,000.

EXPLANATION OF TERMS

For the major items and classifications selected for this report, brief definitions as well as descriptions of statistical methods used are presented in this section. Also, statements are included to indicate for which business organizations the data were available from the several administrative source documents. Frequently, more detailed information can be obtained from the 1967 income tax and information returns, and their instructions, facsimiles of which appear in section 8.

Explanations of terms were designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited are those in effect for 1967.

Active businesses

An "active" business was defined as one reporting at least one item of income or deductions. The statistics in this report are from the returns and schedules of active businesses only. Partnerships and corporations had to file returns even if they had no business activity during the year; however, such returns having no items of income or deductions were excluded from all tables except the sample count tables in section 7. Proprietorships only filed business or farm schedules if they had business activity, so there are no inactive proprietorships in any table.

Adjusted gross income

The Internal Revenue Code excluded certain specific types of income (State and local interest, for example) from "gross income" and then defined "gross income" as everything *not* specifically excluded. *Adjusted* gross income was gross income minus certain specified adjustments. The main adjustments subtracted from gross income to arrive at adjusted gross income were:

(1) Ordinary and necessary expenses of conducting a trade or business;

(2) Expense deductions attributable to rents and royalties;

(3) Outside salesman's expenses;

(4) Expenses of an employee in performing services as an employee;

(5) Sick pay if it was included in gross income;

(6) Deductible losses on sales or exchanges of property;

(7) One-half of the excess of net long-term capital gain over net short-term capital loss;

(8) Payments (within limits) by self-employed persons to retirement plans;

(9) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust.

Advertising

This deduction was separately identified only on the corporation income tax form. Advertising cost for corporations consisted of the reported business deduction and any identifiable amount of advertising reported as a cost of sales or of operations.

Amortization

Amortization was a deduction for deferred expenses written off during the year. Taxpayers were instructed to include here the amortization of deferred research and experimental expenditures, exploration and development expenditures, trademark and trade name expenditures, and, for corporations, certain organizational expenditures. In the corporate area, an attempt was made to limit the deduction to only these items. In all areas, writeoffs of leasehold improvements and of patents, copyrights, and other intangibles were included in depreci-

ation. For proprietorships, this item was included in "other deductions."

Bad debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Business receipts

Business receipts were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

For proprietorships, business receipts were all income from the operation of the business, including incidental income from such things as sale of scrap or cash rebates that corporations and partnerships generally included in "other receipts" or "other income." Dividends, interest, rents, royalties, and other investment-type income were generally not included in the proprietorship receipts, though rents or interest that were actually income from business operations were sometimes included, for example, rents received by real estate operators and interest received by small-loan companies.

For partnerships, business receipts were, generally, the income from the company's principal business activity. Dividends, interest, rents, and royalties earned in addition to the income from the principal activity were shown as separate items; however, if rent or interest was the *principal* source of income, it was generally shown as business receipts. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other income."

For corporations, business receipts were the income from the company's business operations. Investment income was shown in the separate categories for dividends, interest, rents, royalties, and gains from the sale of property, even if it was the principal source of income. However, when rent was actually operating income, as, for example, for hotels, real estate operators, public utilities, or manufacturers who rented rather than sold their products, the rental income was included in business receipts. In the finance area, where interest was usually the principal income, business receipts included such operating income as service charges, box rentals, commissions, and fees. For insurance companies, business receipts were insurance premiums earned. (Mutual insurance companies with less than $500,000 in total receipts were not required to report premiums, so business receipts in the insurance area are slightly understated.)

Returns filed by corporate and partnership security dealers and real estate developers were given special treatment in statistical processing. Sales of securities or real estate were netted against the cost of these "goods" and only the net amount was shown in the statistics. For partnerships, the net gain from the sale of securities or real estate was shown as business receipts; for corporations, it was shown as gain from the sale of noncapital assets. Since it was usually not possible to separate sales of securities or real estate from other sources of receipts, such as commissions or construction activities, an arbitrary rule was used for corporations and partnerships in these industries: if cost of goods sold was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts (for partnerships) or gain from the sale of noncapital assets (for corporations). No such adjustments were made for proprietorships in these industries, and receipts and cost of goods sold were shown in the tables as the taxpayers reported them.

Capital gains

Capital gains in excess of capital losses were included in the income of corporations but not of proprietorships or partnerships. (The individual proprietors and partners reported any capital gains from the business on their individual returns.) Capital gains and losses were short-term if the asset had been held for 6 months or less or long-term if they had been held for more than 6 months. Any net long-term capital gains had to be reduced by any net short-term capital losses, and vice versa. In general, losses were deductible only to the extent of capital gains, and the statistics shown are the net of deductible capital losses.

Generally, capital gains arose from the sale of capital assets which were defined as any property except: (1) property used in trade or business (inventories, receivables, and depreciable assets); (2) certain U. S. Government obligations; and (3) certain copyrights and creative works. However, under certain circumstances, net gains from the sale of depreciable property and some other noncapital assets could be treated as capital gains (under section 1231 of the Code). Net *losses* under section 1231 were treated as losses on *noncapital* assets, i.e., were fully deductible in the year incurred as ordinary losses.

Casualty losses

A casualty loss deduction could be taken for losses due to a sudden, unusual, or unexpected cause. The amount of loss deductible was limited to the difference between the value of the property immediately prior to the casualty and the value of the property immediately after the casualty with the difference reduced by any insurance coverage. For partnerships, a casualty loss was shown as a separate deduction. For corporations and proprietorships, it was included in "Other deductions."

Commissions

This deduction was shown separately only for proprietorships in this report, and included payments to salesmen in lieu of salaries and wages; and to brokers and agents for services connected with real estate, insurance, securities, and other financial transactions.

Compensation of officers

Compensation of officers of a corporation included amounts reported on the income statement of the return (or in supporting schedules) as salaries, wages, stock bonuses, or bonds, if the item was identified as having been paid to officers for personal services rendered.

Constructive taxable income from related foreign corporations

This corporate income statement item resulted from two provisions of the law requiring corporations to include in their taxable income amounts from related foreign corporations that they had not actually received.

One provision related to foreign tax credit. If a U. S. corporation received dividends from a foreign corporation of which it owned 10 percent or more of the stock, it could claim a foreign tax credit for its share of the taxes paid by the foreign corporation. When it did this and the foreign corporation was located in certain designated countries ("developed" countries), it had to include in its U. S. taxable income the amount of its share of the foreign taxes paid.

The other provision related to the accumulation of profits of "controlled" foreign corporations. Any foreign corporation owned 50 percent or more by a "U. S. person" had to make distributions to its U. S. shareholders, or else any U. S. shareholder who owned 10 percent or more of the stock had to include a certain percentage of the undistributed profits in his U. S. taxable income. There were many exceptions to these rules, depending on the foreign country, its tax rates compared to U. S. tax rates, and other factors.

The amount shown in the corporation income statement tables is the sum of identifiable amounts of these two types of constructive income.

Contributions or gifts

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible with certain legal limitations, in the computation of income of corporations. For proprietorships and partnerships, this was not allowed as a business deduction.

Cost of depreciable property

Cost of depreciable property for tax purposes was shown in these statistics only for proprietorships. It was generally the cost at the end of the year. It was taken from the depreciation schedule on schedule C or schedule F of Form 1040. Since the cost was only for property used in the proprietorship businesses, the cost of property held for the production of income reported on schedule B (rents and royalties) was excluded.

The cost of depreciable property for proprietorships was the cost of tangible property (such as buildings and equipment) and cost of the intangible assets (such as patents and copyrights) on which depreciation was allowed. The data included cost of property without regard to salvage value, but they were edited when possible to *exclude* the cost of fully depreciated property. Cost was excluded when the taxpayer did not show gross depreciable assets before subtracting accumulated depreciation or showed only partial cost of the property.

The cost of depreciable property for proprietorships was similar to, but not identical with, the balance sheet account, "depreciable assets," reported by corporations. Balance sheet accounts reflected the value of depreciable assets reported in the books of account, while cost of depreciable property was the cost of that property on which depreciation was allowable for tax purposes.

Cost of goods sold (cost of sales and operations)

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise for all types of business organizations. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for the three types of businesses. For corporations and partnerships, cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. It is obvious from the data, however, that many partnerships and most proprietorships did not report cost of operations as completely as did corporations. In the case of proprietorships, the return form did not call for the reporting of cost of operations as such, and most of them probably reported their operating expenses as deductions rather than as costs.

Farm costs for proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold computation. The cost of goods sold statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this section under "Merchandise purchased," "Cost of labor," "Material and supplies," and "Other costs."

For all types of businesses, certain deduction items which might sometimes be considered direct costs were never included in cost of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes, and contributions to employee pension plans. Advertising, rental of real property, and contributions to other employee benefit plans were also transferred for corporations.

Statistical adjustments to cost of goods sold made for corporate and partnership security dealers and real estate developers are explained in "Business receipts."

Cost of labor

The cost of labor, tabulated for proprietorships and partnerships, was a component of cost of goods sold. For proprietorships in nonfarm industries it represented the amount reported on line 4, page 1 of schedule C, Form 1040. For proprietors and partnerships engaged in farming who used schedule F, which did not contain a cost of goods sold schedule as such, it represented the amount reported on page 1, part III for the item, "labor hired." For nonfarm partnerships, it was the amount reported in schedule A, line 3 on page 2 of Form 1065.

Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or,

for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some transportation of the mineral and certain "treatment processes considered as mining" (Code section 613(c)).

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the taxable income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 27 1/2 percent.

The statistics include any identifiable depletion reported as a cost of sales and operations. For partnerships, this item was included in "other deductions."

Depreciation

Depreciation deducted as a reasonable allowance for the exhaustion, wear, and tear, and obsolescence of business property was allowable under Code section 167. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments added to it.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships and corporations but not for partnerships.

Dividends received

Dividends received were a component of corporate income, but not of partnership income (except nonqualifying dividends) or of proprietorship income. All dividends received by a proprietor and dividends which qualified for an exclusion or credit received by a partner were reported in the dividend schedule on his individual income tax return.

In a corporate income statement, dividends received from domestic corporations were distinguished from those received from foreign corporations. While the full amount was reported in arriving at net income, most domestic as well as those foreign dividends deemed earned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. Domestic dividends not qualifying for the deduction were treated as "other receipts."

Gross profit (gross loss)

For proprietorships, partnerships, and corporations, gross profit was business receipts less cost of goods sold or cost of sales and operations. When the cost of goods sold or cost of sales and operations exceeded business receipts a gross loss resulted. See the explanations of the terms, "Business receipts" and "Cost of goods sold," for limitations on the comparability of gross profit for the different forms of organizations.

Income tax

Income tax of proprietorships was based on the proprietor's total taxable income and did not include the self-employment tax. Income tax after credits was the proprietor's tax liability reduced primarily by amounts of credit for investment and retirement income.

Industry classification

The industry classes in this report are basically those of the Office of Management and Budget's Standard Industrial Classification (SIC) Manuals, modified where necessary to fit the information available from tax returns for identifying industries. In the unincorporated area, where the single-establishment business is the rule, the industry classes were based on the 1967 Establishment SIC system. For corporations, the 1963 Enterprise system was used as the basis. On either basis, the code assigned to the return (or, for proprietorships, the schedule) was the code for the activity accounting for the largest percentage of the company's total receipts. For most industries, the code assigned corresponded to either the two-, three-, or four-digit level of classification in the corresponding SIC system. A few corporate industries in the finance area (such as Small Business Investment Companies) were based on special provisions of the tax law rather than on the SIC system.

The code was assigned to a tax return or schedule, so the entity coded varied according to the form of business organization. For proprietorships, each schedule attached to the proprietors' returns was treated as a separate business entity and assigned a separate code. For partnerships, each active partnership that filed a return was coded. For corporations, the entity may have been a company engaged in a single primary activity, a company with many divisions engaged in many activities, or a consolidated group of legal entities filing on a single return; whichever the case, whenever possible a single code was assigned to classify the single activity accounting for the largest share of receipts on the return.

Insurance

This deduction is shown separately only for proprietorships in this report and includes premiums paid for business insurance against losses by fire and other hazards, and other coverage, such as workmen's compensation, employees' group life and hospitalization, liability, credit, and crop insurance.

Interest income

This item for partnerships included interest received by the business from all sources except interest wholly tax-exempt and interest on tax-free covenant bonds.

This item for proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

Interest paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than his capacity as a partner, for the use of capital.

Interest received on Government obligations

Interest received on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on obligations of a State, United States possession, or their political subdivisions or of the District of Columbia was wholly tax-exempt.

Inventories

Inventories included goods on hand held for sale, and raw materials and supplies which would physically become a part of merchandise intended for sale.

For corporations, inventory data were obtained from the tax return balance sheet, which reflected book values. For partnerships and proprietorships, inventory data were obtained from the cost of goods sold schedule, and therefore represented tax value.

Legal and professional fees

This deduction was shown separately only for proprietorships in this report, and included fees paid to attorneys, accountants, and other professionals. Also included were amounts paid for subscriptions to professional publications, and membership fees or dues to professional organizations.

These deductions were included in "other deductions" for partnerships and corporations.

Material and supplies

The amount of material and supplies, a component of the cost of goods sold, was secured for proprietorships from schedules C or F. For nonfarms, it was the amount on line 5, page 1 of schedule C. For farms, it was the item, "supplies purchased," reported in part III, page 1 of schedule F (for both cash and accrual methods of accounting). For nonfarm partnerships, it was the amount reported on line 4, schedule A, Form 1065.

Merchandise purchased

Merchandise purchased (called "purchases" for partnerships) was a component of the cost of goods sold. For nonfarm businesses, the sources were: (1) line 3, page 1 of schedule C, Form 1040, and (2) line 2, schedule A, of Form 1065. For farmers, the sources were on schedule F, column (d), part II, page 1, for farmers using the cash accounting method, and line 4, part VII, page 2, for farmers using the accrual accounting method.

Net gain (or loss), noncapital assets

This income for partnerships and corporations represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment. Losses included those computed under Code section 1231; these are mentioned under the heading, "Capital gains."

Net income (or deficit)

For corporations, net income (or deficit) was the difference between gross taxable receipts and the sum of cost of sales and operations and other business deductions. Gross taxable receipts were business receipts and investment income, as well as certain amounts from related foreign corporations only constructively received. Investment income included dividends, interest, royalties, net capital gains, net gain from sales of noncapital assets, and other income.

As discussed under "Net profit," below, the concept of net income for corporations is not strictly comparable with the concept of net profit for proprietorships or partnerships.

Net profit (or loss)

For proprietorships, net profit (or loss) represented the difference between *business* receipts and the sum of cost of goods sold and other business deductions. Unlike corporate net income, defined above, proprietorship net profit did not reflect investment income, and salaries to owners and contributions or gifts were not allowed as deductions from proprietorship business receipts.

For partnerships, net profit (or loss) represented the difference between *total* receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership. Unlike corporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation.

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

Nonqualifying dividends received

This investment-type income for partnerships represented certain corporate dividends which were includible in the income of the partnership and for which the individual partners were not entitled to an exclusion on their individual income tax returns.

Number of businesses

Number of business organizations in this report represented the number of active businesses operated as pro-

prietorships by individuals, the number of active partnerships, and the number of active Small Business Corporations. For corporations the number of businesses represents the number of active corporation returns filed, including those filed on Form 1120S for Small Business Corporations electing to be taxed through shareholder. This total slightly understates the total number of corporations to the extent that subsidiary corporations were included in a consolidated return filed by a parent corporation.

Number of proprietorships was based on the number of schedules C and F filed with the income tax return, Form 1040, of the owner or proprietor. In a number of instances, proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business. If these businesses were in different industry groups, each of these schedules was counted separately. Only in the relatively few instances where the attached schedules were for businesses in the identical industry group were they combined and counted as one.

Other costs

Other costs was a component of cost of goods sold. For nonfarm businesses, these costs were reported on line 5, schedule A, Form 1065, or line 6, page 1, of schedule C, Form 1040. For farmers, the amount was computed from schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part III, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, supplies purchased, taxes, insurance, rent of farm or pasture, retirement plans, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs.

Other deductions

"Other deductions" comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses. For proprietorships, deductions for amortization, retirement plans, and casualty losses were also included. For partnerships, it also included depletion, net farm loss, and net loss from other partnerships. For corporations it also included casualty losses and all salaries and wages not deducted as a part of cost of sales and operations or some other item. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For proprietorships the last three were shown as specific deductions.

Other employee benefit plans

Other employee benefit plans to which corporations contributed were deductible to the extent of their contributions under Code section 162 and comprised employee death plans, health or accident and sickness plans, and other welfare plans. The statistics for this item include any identifiable amounts reported as a cost of sales or operations.

Excluded were deductions claimed for contributions to pension plans and certain other deferred compensation plans within the purview of Code section 404 (see Retirement plans).

Other income

This income item for partnerships included income not elsewhere reported on the income statement, such as income from annuities and insurance proceeds. It excluded items such as capital gains or losses and qualifying dividends, which by law are not considered income of the partnership. It included income from other partnerships and net farm profit.

For proprietorships, this term is used in only one table (table 2.12), where it is used to describe the difference between adjusted gross income and business income.

Other interest

Other interest consisted of amounts received by corporations on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium.

Other receipts

For corporations this item included amounts not elsewhere reported on the return, such as: income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; income from sales of scrap, salvage, or waste; and dividends from domestic corporations not subject to the special deduction.

Payments to partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net profit (or loss).

Payroll

This amount is the sum of labor costs reported as a part of the cost of sales and operations and other salaries and wages reported as a deduction item. It does not include payments to owners or partners.

Pension, profit-sharing, stock bonus, and annuity plans

(See Retirement plans.)

Proprietor

Throughout this report the term "proprietor" refers to the owner of a proprietorship. The number of proprie-

tors was determined by the number of individual income tax returns, Form 1040, filed by such owners.

Purchases

(See Merchandise purchased.)

Rent (paid)

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. Excluded were payments in the form of crops by tenant farmers to landlords under crop sharing agreements.

For corporations, an attempt was made to limit this deduction to only rent paid on real property. Rental of land or buildings reported in the cost of sales and operations was transferred to this deduction item. Rental of machinery and equipment was, if identifiable, shown as cost of sales and operations or other deductions.

Rents received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in business receipts, as was the rental income of partnerships if it constituted the major portion of income.

Repairs

This deduction included cost of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which add to the property value, improvements which appreciably prolong its life, or expenditures for restoring or replacing property.

Retirement plans

This deduction item was the employers' contributions to pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans for their employees that were deductible under Code section 404. For proprietorships, this item was included in "other deductions."

Royalties

This investment-type income item for partnerships and corporations was the gross amount received for the use of property rights, such as patents, copyrights, and mineral rights. Expenses related to this income, such as depletion and taxes, were not deducted directly from the income but were reported among the specific deduction items.

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of sales and operations schedule. Salaries to partners and proprietors were not included in this amount.

For corporations, salaries and wages paid to employees not reported as cost of sales and operations and not reported as a part of another deduction item were included in "other deductions."

Taxable and nontaxable returns

These classifications, used in the proprietorship statistics, were based on the amount of income tax after credits reported on the individual income tax returns. Although a self-employment tax or tax from recomputing prior-year investment credit also may have been reported on the individual income tax return of the proprietor, it was disregarded for the purpose of these classifications.

Nontaxable returns had no income tax remaining after tax credits (even though they may have had an income tax before the subtraction of the credits).

Taxable income

Taxable income was adjusted gross income minus deductions and personal exemptions and is shown only in table 2.12 of this report. For most individuals, it was the base to which the individual income tax rates were applied, i.e., the amount upon which the income tax before credits was computed.

Taxes paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the excise and related taxes included in the sales price of its products, these taxes also are generally included in the deduction for taxes paid.

Total assets

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Asset and liability estimates for the few returns of corporations that failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; from reference books; and from relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group.

Total deductions

Total deductions for proprietorships consisted of (1) the deduction for cost of goods sold and (2) the ordinary and necessary business deductions from gross income. In addition, for both partnerships and corporations, total deductions also included expenses connected with investment income, other income (or other receipts) and net loss from sales of noncapital assets. Total deductions for partnerships also included net farm loss and net loss from other partnerships.

Total receipts

For partnerships, total receipts represented the sum of business receipts, investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of noncapital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts did not reflect net losses from the foregoing sources.

For corporations, total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.

Section 7

Sample Design and Limitations

CONTENTS

Description of the samples, 313
Sample selection, 313
Method of estimation, 314
Limitations of the data, 314
Sampling variability, 314
Other limitations due to sampling, 315
Response and other nonsampling errors, 315

Text tables

A Proprietorships: Number of Form 1040 returns and prescribed and achieved sampling rates, 314
B Partnerships: Number of Form 1065 returns and prescribed and achieved sampling rates, 314
C Corporations: Number of returns and prescribed and achieved sampling rates, 314

Basic tables

7.1 Proprietorships: Relative sampling variability at the one standard deviation level of selected estimates, by industry, 316
7.2 Partnerships: Relative sampling variability at the one standard deviation level of selected estimates, by industry, 319
7.3 Small Business Corporations: Relative sampling variability at the one standard deviation level of selected estimates, by industry, 322
7.4 All corporation returns: Relative sampling variability at the one standard deviation level of selected estimates, by industry, 323

DESCRIPTION OF THE SAMPLES

The data presented in this report for 1967 are based on stratified samples, selected before audit, of the following types of returns filed in 1968: (1) Individual Income Tax Returns, Form 1040 (to provide the data for proprietorships); (2) Partnership Returns of Income, Form 1065; and (3) Corporation Income Tax Returns, Form 1120 series.

Sample Selection

In the stratified sample design the population of returns was first classified into strata. Sample returns were then selected at random from each stratum at the prescribed rate for the stratum.

The sample strata for *Statistics of Income* were designed to fit the regular numbering and grouping procedures used to process returns for collection and audit purposes. The basis for stratification was as follows: Proprietorships - size of adjusted gross income reported on Individual Income Tax Returns, Form 1040, and presence of business income; Partnerships - size of business receipts or total income; Corporations - type of corporation return, and size of total assets, net income, or deficit.

For each of these sample strata, the number of returns in the population, the number of returns in the sample, and the prescribed and achieved sampling rates are given in tables 7A, 7B, and 7 C. Differences between prescribed and achieved sampling rates occurred mainly because some returns were unavailable even after followup.

The statistics in the basic tables of this report include only active returns. An active partnership or corporation, for *Statistics of Income*, has at least one income or deduction item reported on the return form. The returns of inactive partnerships and corporations were included, however, in the count of the total number of returns and the number of returns in the sample as given in tables 7B and 7C. Also excluded from the tables of this report, and not counted in the totals shown in tables 7A, 7B, and 7C, were tentative returns, amended returns not associated with the original returns, returns in the Form 990 series of exempt organizations, returns of partnerships and proprietorships electing to be taxed as corporations, and returns of fiduciaries reporting business data on Form 1041.

The following are brief descriptions of the samples for each type of business:

Proprietorships.--The sample of 152,347 Forms 1040 with schedules C or F or the taxpayer's equivalent schedule was selected from an estimated population of 9,689,532 individual returns with business income. This business sample is a subclass of the sample of 325,203 Form 1040 returns, other than 1040A, selected for *Statistics of Income*.

Individual returns with business income which showed adjusted gross income of $100,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for the other returns included in the sample. The number of returns in the population, in the sample, and the sampling rates are shown in table 7A.

Following the selection of the sample, there was, in some cases, reclassification of sample returns between the business and nonbusiness categories. For example, as shown in table 7A, 34,108 returns were selected for the sample (column 2) from the 6,803,761 population of returns (column 1) classified during the sampling process as business returns with adjusted gross income of less than $10,000. For *Statistics of Income* purposes, 221 returns were reclassified as nonbusiness, leaving 33,887 returns (column 5) in the business category.

Not all returns with business income were included in the basic tables. Adjustments were made principally to exclude (1) schedules C or F filed by partners for the sole purpose of reporting self-employment income, and (2) schedules C or F in which *Statistics of Income*

Table 7A.—PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1967

Sample stratum (Size of adjusted gross income)	Number in—		Sampling rates		Number of business returns[1] in—	
	Population	Sample	Prescribed	Achieved	Sample	Population[2]
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total	53,786,695	325,203	-	-	152,347	9,689,532
Business returns, total	9,575,084	150,757	-	-	150,379	9,527,520
Under $10,000	6,803,761	34,108	.0050	.0050	33,887	6,759,677
$10,000 under $15,000	1,381,841	20,713	.0150	.0150	20,687	1,380,113
$15,000 under $20,000	535,024	15,807	.0300	.0295	15,791	534,478
$20,000 under $30,000	425,110	14,804	.0350	.0348	14,779	424,394
$30,000 under $50,000	275,728	10,889	.0400	.0395	10,878	275,453
$50,000 under $100,000	123,863	24,679	.2000	.1992	24,645	123,693
$100,000 or more	29,757	29,757	1.0000	1.0000	29,712	29,712
Nonbusiness returns, total	44,188,287	174,133	-	-	1,933	160,662
Under $10,000	31,494,102	31,755	.0010	.0010	119	118,022
$10,000 under $15,000	8,962,285	27,131	.0030	.0030	67	22,132
$15,000 under $20,000	2,289,462	22,586	.0100	.0100	88	8,920
$20,000 under $50,000	1,262,629	25,210	.0200	.0200	169	8,464
$50,000 under $100,000	140,493	28,135	.2000	.2002	409	2,043
$100,000 or more	39,316	39,316	1.0000	1.0000	1,081	1,081
Prior year delinquent returns, total	23,324	313	-	-	35	1,350
Under $50,000	23,221	210	.0100	.0090	12	1,327
$50,000 or more	103	103	1.0000	1.0000	23	23

[1]Data in columns (5) and (6) opposite business returns in the stub exclude such returns subsequently reclassified after the sampling stage as nonbusiness returns; data opposite nonbusiness returns in the stub represent returns subsequently reclassified as business returns.
[2]Estimated by multiplying the number of businesses in the sample, column (5) by the weight obtained by dividing the total number of returns in the population, column (1) by the number of returns in the sample, column (2).

industrial activity definitions were not met. These adjustments reduced the number of proprietorships shown in this publication.

A description of the sample of individual income tax returns on which the data for proprietorships are based is included in the report: *Statistics of Income--1967, Individual Income Tax Returns.*

Partnerships.--A sample of 67,161 Forms 1065 was selected from a population of 928,192 partnership returns. These figures reflect an adjustment to exclude duplicate returns sometimes submitted by more than one partner. The exclusion of inactive returns, which consisted of those with no income or deduction items, reduced the total number of partnerships in the basic tables to active partnerships.

Partnership returns with business receipts or total income (which is defined as business receipts plus investment income less cost of goods sold) of $500,000 or more were selected at a one-to-one rate. Sampling rates other than one-to-one were prescribed for the other returns included in the sample. The number of returns in the population, in the sample, and the sampling rates are shown in table 7B.

Corporations.--The sample of 126,695 returns in the Form 1120 series was selected from a population of 1,695,577 corporation income tax returns. An adjustment to exclude inactive corporations reduced the total number of corporations in the basic tables to active corporations.

Corporation returns with total assets of $10,000,000 or more, or net income or deficit of $1,000,000 or more were sampled at a one-to-one rate. Also sampled at this rate were Forms 1120-S with total assets of $1,000,000 or more, and the special types of returns described in footnote 3 of table 7C. The rates at which other returns were selected are shown in that table, together with the number of returns in the population and in the sample.

Table 7B.—PARTNERSHIPS: NUMBER OF FORM 1065 RETURNS IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1967

Sample stratum (Size of business receipts)	Number of returns[1]		Sampling rates	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Form 1065, total	928,192	67,161	-	-
Under $200,000	854,286	34,819	.0400	.0408
$200,000 under $500,000	51,756	10,192	.2000	.1969
$500,000 or more	22,150	22,150	1.0000	1.0000

[1]Adjusted to exclude duplicate returns and includes inactive partnership returns.

Table 7C.—CORPORATIONS: NUMBER OF FORMS 1120, 1120F (RESIDENT ONLY), 1120L, 1120M, 1120S IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1967

Sample stratum (Size of total assets)	Number of returns in—[1]		Sampling rate	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Corporation returns, total	1,695,577	126,695	-	-
Forms 1120, 1120F, 1120L, 1120M, total	1,489,456	119,568	-	-
Zero or not reported	215,321	5,359	.0225	.0249
Under $100,000	700,082	16,543	.0225	.0236
$100,000 under $1,000,000	460,485	28,089	.0600	.0610
$1,000,000 under $10,000,000	70,060	26,069	.3750	.3721
$10,000,000 or more[2]	43,508	43,508	1.0000	1.0000
Form 1120S, total	206,121	7,127	-	-
Under $1,000,000, zero or not reported	204,398	5,404	.0225	.0264
$1,000,000 or more	1,723	1,723	1.0000	1.0000

[1]Includes returns of inactive corporations.
[2]Also included in this stratum are Special returns, and any return, regardless of assets, having net income or deficit of $1,000,000 or more. Special returns include consolidated returns, returns with personal holding company schedules, life (1120L) and mutual (1120M) insurance company returns, resident foreign corporation returns, returns with overpayment of tax, and returns filed under section 1361.

Method of Estimation

The primary sources of population data are computer counts of returns processed by regional service centers. Statistics in this report were obtained by multiplying the sample data by "weighting factors" determined by dividing the number of returns in the population per sample stratum by the number of returns in the sample in that stratum. For example, a "weighting factor" of 199.48 was used for "Business returns with adjusted gross income under $10,000." The weighting factor was obtained by dividing the population of this size class, 6,803,761, by the number of returns in the sample, 34,108.

LIMITATIONS OF THE DATA

Sampling Variability

The relative sampling variability of an estimate is the sampling variability expressed as a percent of the estimate. The sampling variability at the one standard deviation level, when added to and subtracted from the estimate, provides the upper and lower limits within which two out of three estimates derived from similarly selected samples would be expected to fall. Relative sampling variabilities of selected estimates for proprietorships, partnerships, Small Business Corporations, and all corporations are shown in tables 7.1, 7.2, 7.3, and 7.4.

Data were deleted from tables where sampling variability was considered excessive. Where such deletions were made, the applicable tables have been footnoted.

Other Limitations Due to Sampling

The presence of a dash in lieu of a statistic may be interpreted in several ways. If the statistic was based on returns sampled at the 100 percent rate, the dash indicates no returns with the particular characteristics. But if the statistic was based on returns sampled at less than the 100 percent rate, either there were no returns in the population with the particular characteristic, or, because of their rarity, instances of the characteristics were not present among the sample returns.

Response and Other Nonsampling Errors

In processing returns for collection purposes in the district offices and service centers and in processing the samples of returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and errors introduced in data processing operations. A large proportion of the returns were mathematically verified, but not audited, before they were made available for sample selection. Corrections resulting from mathematical verification of the taxpayer's entries are reflected in the statistics.

In transcribing and tabulating the information from the sample returns, additional checks were imposed to improve the quality of the resulting estimates. Returns with data not on appropriate return lines and returns with obvious errors were edited and the data properly transcribed. Mechanical transcribing to punch cards was verified by the process of repeat punching, and, prior to tabulating, tests for consistency were applied while the information was being processed through the electronic computer system.

An extensive system of sample management and control was used to insure the selection of the prescribed samples. Sample controls were maintained on a district basis using the most detailed Internal Revenue Service numbering and grouping system for classifying returns. Name control files, which are historical records of the tax return information for very large taxpayers, provided a further check on the completeness of the samples.

Practical operating considerations allowed a reasonable tolerance in controlling the selection of the sample returns and the processing of the data.

Table 7.1—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY

Industry	Businesses		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries	9,126,086	0.14	211,372,042	0.79	34,896,127	0.34	4,488,591	1.41
Agriculture, forestry, and fisheries	3,195,602	0.60	35,271,410	1.41	6,088,467	1.06	2,318,253	1.91
Farms	3,030,065	0.62	33,135,751	1.42	5,581,236	1.11	2,223,528	1.95
Field crops farms	1,113,285	1.17	10,596,125	1.87	2,438,173	1.69	484,850	4.00
Fruit, tree nut, and vegetable farms	143,920	3.22	1,766,842	5.07	291,591	4.48	162,105	7.42
Livestock farms	1,530,686	0.99	19,745,237	2.13	2,674,392	1.71	1,283,732	2.73
Animal specialities farms	51,288	5.38	238,132	13.03	25,155	15.03	98,132	7.02
Other farms	190,886	2.99	789,415	7.65	151,925	6.20	194,709	5.57
Agricultural services and hunting and trapping	119,414	3.68	1,781,725	9.19	407,874	4.23	74,101	11.97
Miscellaneous agricultural services	22,802	8.65	412,643	15.27	56,420	11.55	14,544	23.56
Offices of veterinarians and animal hospitals	13,641	8.53	372,795	7.09	143,599	6.96	3,354	33.62
Other animal husbandry services	23,310	7.73	420,307	33.43	41,396	12.67	42,588	17.33
Horticultural services	57,534	5.66	563,886	8.63	165,491	6.86	8,905	20.31
Hunting and trapping, and game propagation	2,127	28.87	12,094	(1)	968	(1)	4,710	(1)
Forestry	11,797	11.54	71,418	18.38	20,584	17.48	3,735	16.25
Fisheries	34,326	7.07	282,516	11.60	78,772	9.60	16,888	20.79
Mining	45,677	5.74	1,323,158	9.98	139,009	6.52	196,007	9.39
Metal mining	791	(1)	2,758	(1)	415	(1)	1,951	(1)
Coal mining	1,047	(1)	53,619	(1)	4,792	34.09	1,967	(1)
Crude petroleum and natural gas	39,822	6.14	1,136,913	11.18	117,605	7.17	187,545	9.73
Quarrying and mining, not elsewhere classified	4,017	19.39	129,869	19.34	16,197	17.74	4,544	(1)
Contract construction	680,460	1.54	18,334,275	2.42	2,922,650	1.64	171,759	7.98
General contractors	125,723	3.43	7,475,851	4.40	753,126	3.29	86,901	12.48
Building construction	108,983	3.69	6,466,935	4.74	630,371	3.46	75,290	14.07
Heavy construction, except buildings	6,655	14.59	433,660	12.69	48,125	11.61	7,088	26.79
General contractors not allocable	10,085	12.38	575,256	18.40	74,630	14.10	4,523	29.16
Special trade contractors	526,749	1.78	10,340,970	2.82	2,077,074	1.94	73,180	10.46
Plumbing, heating, and air conditioning	60,342	5.10	2,097,959	6.24	329,673	5.02	15,477	27.71
Painting, paperhanging, and decorating	107,021	4.33	1,166,121	7.14	348,795	4.71	2,142	32.64
Electrical work	45,702	5.79	1,510,731	9.67	230,450	5.87	5,113	31.20
Masonry, stonework, and plastering	45,819	6.08	1,144,025	8.63	202,644	6.39	8,194	31.84
Carpentering and flooring	155,040	3.40	1,503,850	5.98	440,672	4.18	9,621	23.76
Roofing and sheet metal work	22,892	8.47	639,064	10.69	113,426	8.50	2,246	34.81
Concrete work	11,857	11.72	476,514	14.64	61,754	11.42	1,244	(1)
Water well drilling	8,868	14.01	187,676	17.36	34,956	14.41	3,284	(1)
Miscellaneous special trade contractors	69,208	4.95	1,615,030	6.86	314,705	5.16	25,858	18.45
Contractors not allocable	27,988	8.43	517,454	13.78	92,450	10.82	11,677	29.27
Manufacturing	169,505	2.90	6,472,711	4.83	852,997	2.80	104,879	8.92
Food and kindred products	7,633	13.39	1,044,346	20.30	62,351	11.04	6,533	32.30
Textile mill products	1,734	27.62	108,883	26.73	12,709	24.25	334	(1)
Apparel and other textile products	6,718	13.69	409,116	12.18	54,046	11.71	3,169	(1)
Lumber and wood products, except furniture	45,533	6.22	1,471,490	10.44	146,331	7.15	29,737	17.42
Furniture and fixtures	8,546	13.64	258,229	22.59	29,862	15.88	1,914	27.06
Printing, publishing, and allied industries	24,144	7.26	613,554	7.71	124,386	7.21	8,968	21.51
Chemicals and allied products	3,980	19.20	154,014	22.85	16,333	20.16	5,195	(1)
Leather and leather products	954	(1)	45,223	34.34	4,357	31.84	285	(1)
Stone, clay, and glass products	8,431	12.91	273,801	17.24	31,566	13.63	4,635	(1)
Primary metal industries	1,844	22.12	259,242	34.45	20,995	18.03	3,337	(1)
Fabricated metal products	10,580	11.24	331,705	10.49	66,991	10.03	10,400	32.27
Machinery, except electric	19,601	7.78	782,093	8.05	166,297	6.24	12,016	29.88
Electrical machinery, equipment, and supplies	3,263	19.09	66,290	20.87	11,442	18.46	3,749	(1)
Transportation equipment	3,762	20.04	131,503	26.37	15,691	19.51	3,270	(1)
Manufacturing, not elsewhere classified	20,712	8.22	472,288	9.75	80,874	8.68	10,246	24.05
Manufacturing not allocable	2,070	22.99	50,934	27.98	8,768	26.94	1,089	(1)
Transportation, communication, electric, gas, and sanitary services	277,808	2.50	5,538,855	5.18	932,540	2.91	120,342	8.77
Local transportation	53,314	5.98	401,510	7.73	121,408	7.18	3,895	23.91
Taxicabs	31,559	7.54	196,729	10.39	64,693	10.28	1,922	27.76
Other	21,755	9.77	204,781	11.43	56,715	9.94	1,973	(1)
Trucking and warehousing	187,019	3.05	4,119,524	6.22	655,295	3.54	84,193	10.72
Trucking, local and long distance	183,399	3.09	3,921,710	6.45	631,849	3.61	83,438	10.80
Public warehousing and motor freight terminals	3,620	18.95	197,814	20.59	23,446	17.30	755	(1)
Water transportation	6,172	14.44	117,603	27.43	21,136	18.31	7,543	17.41
Air transportation	5,013	16.38	136,610	23.41	15,666	20.89	10,900	29.85
Travel agencies	5,150	16.06	182,504	26.83	18,026	17.47	2,017	(1)
Other transportation	3,042	20.97	223,031	(1)	21,851	16.76	980	(1)
Communication	1,613	27.53	110,820	(1)	7,171	26.07	9,476	(1)
Electric, gas, and sanitary services	16,484	11.46	247,253	13.37	71,989	12.06	1,339	(1)
Wholesale and retail trade	1,840,620	0.85	102,629,225	1.47	7,815,667	0.94	754,084	3.62
Wholesale trade	260,144	2.32	19,712,464	4.47	1,633,183	2.05	121,050	9.55
Motor vehicles and automotive equipment	14,262	9.69	962,274	11.35	88,955	8.52	2,860	(1)
Drugs, chemicals, and allied products	8,176	17.06	242,561	15.23	37,045	13.52	3,794	(1)
Piece goods, notions, and apparel	12,433	10.46	545,610	13.91	81,203	8.78	4,005	26.46
Groceries and related products	41,109	6.01	4,383,119	7.58	252,983	5.51	9,980	23.02
Farm products—raw materials	14,746	9.88	4,056,942	14.85	81,159	9.64	19,445	22.31
Electrical goods	6,740	13.65	333,341	19.97	47,020	11.16	2,830	(1)
Hardware, and plumbing and heating equipment, and supplies	4,469	14.66	356,826	14.38	49,223	11.17	4,235	(1)
Machinery, equipment, and supplies	19,189	8.14	1,085,789	8.89	154,289	6.60	15,411	29.76
Alcoholic beverages	2,911	18.99	932,140	24.72	32,833	14.21	2,927	(1)
Lumber and construction materials	7,341	12.94	780,304	16.02	58,558	10.89	1,919	(1)
Wholesale trade, not elsewhere classified	101,561	3.77	5,517,574	8.08	567,766	3.52	43,224	18.81
Wholesale trade not allocable	27,208	7.06	515,984	10.71	182,149	6.12	10,420	26.16

Footnote at end of table.

Table 7.1—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Businesses		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wholesale and retail trade—Continued								
Retail trade	1,543,999	0.96	81,115,993	1.50	6,016,194	1.10	603,853	3.66
Building materials, hardware, and farm equipment	61,094	5.00	4,371,126	6.95	326,599	5.08	30,155	14.23
Building materials dealers	25,005	7.95	1,412,968	10.66	130,097	8.28	9,323	21.06
Hardware stores	24,248	7.86	1,292,250	8.63	125,030	7.89	11,156	24.24
Farm equipment dealers	11,841	11.26	1,665,908	14.36	71,472	11.07	9,676	27.85
General merchandise stores	239,238	2.70	4,245,616	4.78	442,800	3.91	57,975	10.87
Mail order houses	8,386	12.82	109,934	20.07	18,361	19.64	4,849	29.07
Automatic merchandising machine operators	16,641	9.60	436,819	14.46	43,899	12.81	6,448	34.55
Direct selling establishments	161,364	3.40	857,263	6.84	161,465	5.96	21,518	11.11
Variety and other general merchandise stores	52,847	5.51	2,841,601	6.43	219,076	5.85	25,160	20.69
Food stores	249,859	2.62	17,881,989	3.93	926,888	2.95	87,643	9.79
Grocery stores	188,930	3.05	15,322,009	4.47	690,506	3.42	70,558	11.24
Meat and fish markets	16,441	10.24	968,420	10.81	64,518	10.74	5,219	(1)
Fruit stores and vegetable markets	10,933	13.03	302,853	19.77	27,769	18.16	1,808	(1)
Candy, nut, and confectionery stores	9,915	12.78	277,845	17.57	26,679	16.52	4,435	(1)
Retail bakeries	13,855	10.86	640,839	12.52	81,159	10.56	1,213	(1)
Dairy products and other food stores	9,784	12.86	370,022	14.77	36,256	14.52	4,409	(1)
Automotive dealers	269,678	2.41	24,426,002	3.08	1,264,212	2.52	113,297	8.47
Motor vehicle dealers	42,547	5.99	6,182,439	8.35	201,914	5.98	40,358	12.91
Tire, battery, and accessory dealers	17,152	9.25	1,277,242	10.71	98,487	9.03	13,675	32.33
Gasoline service stations	197,169	2.87	16,009,388	3.21	909,994	3.04	49,715	12.88
Other automotive dealers	12,810	10.31	956,933	14.95	53,817	11.29	9,550	22.53
Apparel and accessory stores	55,401	5.38	3,193,443	4.85	341,778	4.46	21,455	19.54
Women's ready-to-wear and accessory stores and fur shops	23,906	7.71	1,210,051	8.40	115,357	7.51	6,786	27.90
Other apparel and accessory stores	31,495	7.47	1,983,392	5.91	226,421	5.55	14,669	25.50
Furniture, home furnishings, and equipment stores	78,342	4.39	4,289,721	5.43	412,675	4.27	40,637	14.73
Furniture stores	24,624	7.63	1,596,819	8.97	149,873	6.97	16,676	22.17
Home furnishings, and equipment stores, except appliances	17,694	9.43	701,534	11.87	84,456	10.03	7,785	29.10
Household appliances, radio, TV, and music stores	36,024	6.55	1,991,369	8.24	178,345	6.40	16,175	25.52
Eating and drinking places	279,586	2.43	9,858,525	2.97	1,021,064	2.74	121,757	8.52
Eating places	184,929	3.02	6,636,588	3.73	668,735	3.35	80,337	10.50
Drinking places	94,658	4.19	3,221,937	4.93	352,329	4.80	41,420	14.62
Drug and proprietary stores	27,102	6.30	2,887,035	7.27	309,334	5.65	11,178	(1)
Liquor stores	25,773	7.26	2,355,389	7.51	157,831	6.63	10,758	28.66
Antique and secondhand stores	41,393	7.05	469,784	10.58	68,100	9.44	16,473	20.82
Sporting goods stores and bicycle shops	15,893	9.59	536,502	12.54	55,394	11.46	8,716	27.34
Jewelry stores	18,659	10.14	676,649	9.68	111,488	8.55	3,815	(1)
Fuel and ice dealers	14,206	10.48	657,566	18.35	64,581	11.12	4,567	(1)
Florists	22,509	8.49	681,961	9.81	81,149	9.59	8,351	27.58
Cigar stores and stands	3,893	20.99	114,951	25.15	12,086	25.15	2,047	(1)
Newsstands	12,926	13.76	202,192	19.51	24,865	16.88	3,571	(1)
Retail trade, not elsewhere classified	107,322	3.84	3,620,593	7.57	343,213	4.50	52,158	12.25
Retail trade not allocable	21,125	9.03	646,947	12.80	52,137	11.99	9,299	26.68
Wholesale and retail trade not allocable	36,477	6.90	1,800,769	12.27	166,290	6.83	29,181	(1)
Finance, insurance, and real estate	548,651	1.68	6,738,211	2.96	2,454,598	1.63	212,363	6.88
Finance	29,566	6.19	516,621	11.89	178,030	5.39	33,003	15.41
Banking	629	(1)	17,765	32.99	6,284	34.06	6	(1)
Credit agencies other than banks	5,365	12.60	81,746	11.97	33,026	11.17	8,771	15.80
Security and commodity brokers, dealers, exchanges, and services	23,572	7.15	417,110	14.47	138,720	6.19	24,226	20.19
Security brokers, dealers, and flotation companies	16,359	8.70	319,313	18.11	97,427	7.54	17,004	26.60
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	7,213	12.51	97,798	17.69	41,294	10.81	7,222	25.84
Insurance agents, brokers, and service	178,391	2.88	2,475,310	4.69	1,087,629	2.53	23,799	13.15
Real estate	340,694	2.22	3,746,280	4.02	1,188,939	2.35	155,561	8.57
Operators, except developers, and lessors of buildings	14,070	13.23	282,591	13.64	25,214	13.73	41,086	25.24
Lessors of real property other than buildings	73,011	5.83	116,525	9.78	51,590	8.89	11,508	10.61
Agents, brokers, and managers	208,112	2.63	1,991,964	4.13	846,155	2.83	63,449	9.71
Title abstract companies	1,923	28.34	22,060	28.99	8,674	28.08	2,426	(1)
Subdividers and developers	4,219	14.46	162,224	23.37	19,614	19.35	15,238	22.24
Operative builders	6,723	12.88	663,691	15.99	53,626	12.11	11,203	21.51
Combinations of real estate, insurance, loans, and law offices	32,636	6.64	507,225	8.07	184,065	5.80	10,653	27.48
Services	2,327,688	0.70	34,783,726	0.94	13,613,874	0.61	593,917	3.72
Hotels, rooming houses, camps, and other lodging places	106,696	3.94	1,685,439	6.58	226,572	5.69	97,363	10.57
Hotels	11,255	12.18	358,726	21.57	26,414	15.74	26,637	30.50
Tourist courts and motels	39,005	6.42	837,665	7.87	119,004	7.97	35,912	13.18
Trailer parks and camps	24,533	8.10	282,890	12.30	46,762	12.94	22,461	16.40
Other lodging places	31,904	7.49	206,158	13.40	34,392	13.75	12,354	16.12
Personal services	549,002	1.72	5,604,687	2.46	1,602,201	2.06	59,526	8.16
Coin-operated laundries and dry cleaning	30,671	6.94	459,685	8.36	83,288	8.83	19,331	16.55
Other laundries and dry cleaning plants	48,839	5.78	1,162,793	6.94	209,317	5.99	9,595	24.53
Photographic studios	30,663	6.94	345,808	10.37	94,515	8.74	8,452	17.97
Beauty shops	211,300	2.82	1,706,598	4.06	459,985	3.53	13,262	13.73
Barber shops	126,292	3.78	857,128	4.82	442,082	4.30	1,420	32.96
Shoe repair shops, shoe shine parlors, and hat cleaning shops	17,982	10.07	172,618	11.86	58,712	12.15	1,155	(1)
Funeral service and crematories	13,540	8.91	602,057	7.81	148,317	6.77	2,772	(1)
Garment pressing, alteration, and repair	17,269	10.20	130,340	16.76	39,030	13.54	954	(1)
Other personal services	52,444	6.03	167,660	12.81	66,955	8.58	2,584	24.68
Business services	287,558	2.23	3,179,830	3.70	989,472	2.50	67,863	7.81
Advertising	17,208	8.39	497,258	11.63	90,218	8.31	2,831	30.62
Services to buildings	50,654	6.31	391,853	8.19	142,659	7.28	2,922	29.50
Consulting services	61,657	4.02	589,225	5.69	280,866	4.24	18,707	12.14
Other business services	158,038	3.05	1,701,494	5.40	475,729	3.69	43,403	10.67
Automobile parking, repair, and services	144,818	3.39	3,087,872	5.11	521,060	3.98	34,349	12.57
Automobile parking	4,475	18.12	72,733	28.55	15,310	19.96	1,022	(1)
Top and body repair shops	22,269	8.77	572,054	10.76	108,243	9.43	2,060	(1)
General repair shops	79,223	4.70	1,656,415	7.42	262,264	5.44	14,453	19.41
Tire, paint, and other repair shops	17,150	9.98	454,976	13.22	76,698	10.44	3,198	32.00
Other automobile services, except repair	21,701	8.17	331,693	13.67	58,545	12.24	13,616	21.49

Footnote at end of table.

Table 7.1—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Businesses		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Services—Continued								
Repair services, except automobile	177,900	3.06	1,701,791	4.94	458,229	4.06	26,221	15.15
Radio and TV repair shops	37,581	6.69	346,060	10.83	80,533	10.12	6,697	31.50
Electrical repair shops, except radio and TV	21,149	9.00	264,829	14.74	60,980	11.06	4,098	28.50
Reupholstery and furniture repair	23,510	8.71	296,763	14.29	60,821	11.28	2,411	(1)
Other repair services, except automobile	95,660	4.16	794,139	6.13	255,894	5.36	13,015	23.30
Motion pictures	8,593	13.14	181,839	15.31	26,255	13.49	14,744	27.23
Production, distribution, and related services	4,342	16.19	61,900	16.96	18,807	15.47	6,601	(1)
Theaters	4,250	20.80	119,940	21.50	7,448	27.12	8,143	33.48
Amusement and recreation services, except motion pictures	137,370	3.62	1,263,045	5.59	283,547	4.68	154,923	8.08
Theatrical producers, bands, orchestras, and entertainers	50,610	6.36	318,055	9.81	105,645	7.44	16,757	16.04
Bowling alleys, and billiard and pool parlors	11,575	12 20	209,197	14.87	36,281	14.81	5,659	28.90
Other amusement and recreation services	75,184	4.69	735,793	7.50	141,621	6.55	132,507	9.15
Medical and health services	404,442	1.45	12,129,646	1.05	6,724,389	0.87	37,169	12.09
Offices of physicians and surgeons	153,203	1.60	6,791,018	1.15	4,183,512	1.07	15,125	12.38
Offices of dentists and dental surgeons	82,182	2.56	3,195,005	2.13	1,629,822	1.99	2,212	(1)
Offices of osteopathic physicians	7,036	9.42	248,687	7.49	136,681	6.95	353	(1)
Offices of chiropractors	18,211	9.32	177,475	9.35	93,742	9.24	5,934	(1)
Hospitals	242	34.74	32,871	18.24	6,825	22.33	192	(1)
Medical laboratories	2,451	20.56	67,886	17.73	24,112	17.12	305	(1)
Dental laboratories	7,864	13.12	181,763	19.15	59,679	11.50	436	(1)
Sanatoria, and convalescent and rest homes	13,015	10.87	528,417	10.81	69,275	9.67	7,945	28.12
Other medical services	120,238	3.53	906,525	3.88	520,742	3.59	4,667	22.50
Legal services	131,894	2.44	2,648,519	2.46	1,454,381	1.96	23,386	12.53
Educational services	97,686	4.08	443,252	7.96	156,948	5.55	9,278	15.94
Engineering services	39,284	4.88	706,019	8.73	233,540	5.17	11,315	21.46
Architectural services	16,336	7.21	468,766	6.46	153,859	6.16	3,851	20.55
Accounting, auditing, and bookkeeping services	121,188	3.25	976,788	4.86	463,859	3.57	7,374	22.67
Other services	104,921	3.38	706,233	7.77	319,561	3.93	46,555	19.90
Nature of business not allocable	40,075	7.72	280,471	13.60	76,326	8.96	16,987	17.27

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

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 7.2—PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY

Industry	Partnerships		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries	906,182	0.08	78,022,998	0.33	12,760,022	0.64	1,894,069	2.43
Agriculture, forestry, and fisheries	124,633	1.26	5,449,690	1.96	910,322	2.54	276,869	6.70
Farms	114,297	1.33	4,565,319	2.23	786,199	2.67	256,216	7.01
Field crop farms	36,644	2.47	1,335,104	4.24	296,686	4.55	61,933	19.27
Fruit, tree nut, and vegetable farms	10,885	4.58	525,665	7.18	107,281	9.06	37,978	16.25
Livestock farms	53,628	2.02	2,311,160	3.11	305,502	3.82	135,731	8.53
Animal specialities farms	1,614	12.02	28,922	23.73	2,834	31.48	8,268	28.63
Other farms	11,526	4.46	364,468	7.48	73,896	8.41	12,311	15.67
Agricultural services and hunting and trapping	8,256	5.14	798,073	3.91	112,543	8.42	14,025	17.05
Miscellaneous agricultural services	2,834	8.50	393,664	5.44	28,046	12.33	6,852	22.54
Offices of veterinarians and animal hospitals	1,848	11.20	138,022	12.68	58,895	13.65	127	(1)
Other animal husbandry services	1,445	12.25	188,937	5.09	9,407	26.87	5,939	29.77
Horticultural services	2,075	10.51	74,795	14.36	15,735	16.54	870	(1)
Hunting and trapping, and game propagation	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Forestry	678	18.45	11,890	27.18	1,885	30.70	398	(1)
Fisheries	1,403	12.62	74,408	17.81	9,695	24.14	6,226	(1)
Mining	13,243	4.06	1,045,433	3.04	208,062	4.39	142,843	9.83
Metal mining	555	20.01	52,497	9.83	7,289	8.60	9,464	(1)
Coal mining	932	14.49	190,922	6.93	15,614	11.02	4,426	6.36
Crude petroleum and natural gas	10,691	4.56	675,913	3.92	169,379	5.17	122,660	10.60
Quarrying and mining, not elsewhere classified	1,065	13.89	126,101	8.14	15,780	11.63	6,300	(1)
Contract construction	52,342	1.96	7,129,026	1.21	811,150	2.09	69,610	8.67
General contractors	20,860	3.09	4,600,366	1.33	401,776	2.79	51,906	10.90
Building construction	17,178	3.41	3,476,704	1.63	295,606	3.48	38,584	13.81
Heavy construction, except buildings	1,703	10.40	655,726	2.63	55,723	6.05	6,310	6.88
General contractors not allocable	1,979	10.15	467,936	3.17	50,447	5.90	7,009	26.30
Special trade contractors	30,847	2.62	2,413,588	2.52	398,935	3.15	15,682	8.89
Plumbing, heating, and air conditioning	5,343	6.33	569,047	5.10	78,295	6.96	2,891	18.14
Painting, paperhanging, and decorating	4,274	7.30	172,496	8.66	45,082	9.23	878	29.75
Electrical work	2,457	9.16	327,410	6.44	46,361	8.45	1,709	20.09
Masonry, stonework, and plastering	4,678	6.86	341,194	7.18	67,057	8.19	1,219	30.28
Carpentering and flooring	3,815	7.68	197,281	8.82	40,201	10.32	1,064	25.69
Roofing and sheet metal work	1,874	10.73	157,055	11.42	24,285	12.93	614	(1)
Concrete work	1,313	12.79	145,180	13.08	20,460	14.69	730	(1)
Water well drilling	440	22.48	30,900	24.34	4,851	33.29	1,108	(1)
Miscellaneous special trade contractors	6,652	5.73	473,025	5.22	72,343	7.42	5,470	17.46
Contractors not allocable	635	18.58	115,072	9.55	10,439	25.75	2,022	(1)
Manufacturing	34,486	2.39	5,640,008	1.31	621,046	2.19	59,127	6.49
Food and kindred products	3,435	7.16	1,200,569	2.43	69,206	4.76	5,497	31.00
Textile mill products	610	16.56	233,449	6.01	18,497	11.43	11,063	5.78
Apparel and other textile products	2,042	9.30	572,069	4.01	48,874	6.45	2,709	(1)
Lumber and wood products, except furniture	5,286	6.24	716,479	3.86	68,715	7.00	6,533	9.40
Furniture and fixtures	1,592	11.56	199,672	6.82	20,263	11.93	956	(1)
Printing, publishing, and allied industries	5,342	6.37	470,034	5.08	82,957	6.23	3,689	15.30
Chemicals and allied products	1,185	13.08	211,995	6.90	22,035	10.09	9,037	6.15
Leather and leather products	276	26.43	48,873	12.32	3,741	15.71	269	(1)
Stone, clay, and glass products	1,054	13.85	164,205	9.75	23,872	12.13	973	(1)
Primary metal industries	654	16.66	193,803	5.01	21,713	7.16	187	32.19
Fabricated metal products	2,520	9.01	383,549	5.60	62,411	7.94	2,745	26.93
Machinery, except electric	4,995	6.53	497,262	4.72	88,680	6.56	3,938	23.70
Electrical machinery, equipment, and supplies	542	19.38	75,137	8.14	8,770	13.08	1,910	22.53
Transportation equipment	756	16.66	117,229	11.69	11,991	15.70	1,917	(1)
Manufacturing, not elsewhere classified	3,972	7.23	547,756	4.58	68,215	7.66	7,654	33.51
Manufacturing not allocable	224	32.17	7,927	(1)	1,105	(1)	54	(1)
Transportation, communication, electric, gas, and sanitary services	15,236	3.75	1,310,437	3.10	174,601	4.69	32,428	29.51
Local transportation	1,202	13.73	65,737	20.64	8,404	22.53	714	(1)
Taxicabs	520	20.77	23,293	25.09	2,350	27.89	338	(1)
Other	682	18.34	42,444	28.86	6,054	29.34	376	(1)
Trucking and warehousing	9,247	4.82	793,797	3.98	104,699	6.49	17,252	(1)
Trucking, local and long distance	7,940	5.24	567,252	5.01	82,093	7.23	15,647	(1)
Public warehousing and motor freight terminals	1,307	12.16	226,545	6.13	22,606	14.66	1,599	16.70
Water transportation	802	16.47	75,853	11.31	16,315	9.62	6,083	(1)
Air transportation	452	22.58	16,443	9.54	2,906	4.60	1,212	34.36
Travel agencies	763	16.51	79,267	11.25	3,563	25.58	1,491	31.27
Other transportation	488	19.97	114,357	5.17	10,023	15.02	485	(1)
Communication	676	18.19	58,706	17.70	9,769	19.74	3,927	18.38
Electric, gas, and sanitary services	1,607	11.89	106,277	12.33	18,922	15.00	1,261	30.12
Wholesale and retail trade	220,700	0.84	34,448,298	0.56	2,425,722	1.04	159,733	3.89
Wholesale trade	31,461	2.30	10,796,092	0.80	591,611	2.35	33,614	9.08
Motor vehicles and automotive equipment	2,170	9.13	445,113	5.22	37,089	8.55	2,556	25.83
Drugs, chemicals, and allied products	1,128	13.30	189,329	6.32	12,609	9.34	734	(1)
Piece goods, notions, and apparel	1,619	10.44	443,394	4.49	33,448	11.20	314	(1)
Groceries and related products	5,826	4.96	2,987,463	1.36	116,213	3.96	5,346	14.77
Farm products—raw materials	2,635	7.59	1,844,789	1.33	43,696	6.37	6,938	26.24
Electrical goods	728	16.08	190,588	7.99	16,154	17.58	524	(1)
Hardware, and plumbing and heating equipment, and supplies	852	14.09	259,440	6.42	20,114	11.12	1,026	(1)
Machinery, equipment, and supplies	2,851	8.07	631,799	3.47	64,562	9.23	2,380	(1)
Alcoholic beverages	966	11.80	506,390	3.67	19,450	7.43	830	32.13
Lumber and construction materials	1,398	11.16	451,816	3.76	24,682	8.60	2,129	9.99
Wholesale trade, not elsewhere classified	10,929	4.06	2,797,815	1.83	195,206	4.65	10,811	16.33
Wholesale trade not allocable	360	23.33	48,156	13.03	8,388	22.90	22	(1)

Footnote at end of table.

Table 7.2—PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Partnerships		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wholesale and retail trade—Continued								
Retail trade	186,629	0.94	23,294,355	0.77	1,807,741	1.19	124,077	4.36
Building materials, hardware, and farm equipment	12,933	3.77	2,137,497	2.60	149,533	3.80	14,221	12.72
Building materials dealers	4,740	6.22	796,918	4.02	63,562	5.81	6,481	21.84
Hardware stores	5,479	6.21	602,038	6.01	52,822	7.36	3,448	24.65
Farm equipment dealers	2,714	7.04	738,541	3.78	33,149	5.77	4,295	17.22
General merchandise stores	10,122	4.49	1,319,322	3.61	99,660	5.19	9,136	17.03
Mail order houses	641	18.73	58,011	20.36	4,862	31.19	388	(1)
Automatic merchandising machine operators	1,419	12.12	134,175	9.96	9,923	16.77	1,129	(1)
Direct selling establishments	185	34.61	12,594	31.75	884	(1)	396	(1)
Variety and other general merchandise stores	7,878	5.07	1,114,542	3.94	83,991	5.54	7,229	19.70
Food stores	28,134	2.56	5,044,516	1.68	271,735	2.55	13,886	8.46
Grocery stores	21,564	2.88	4,283,179	1.80	205,934	2.65	11,616	9.37
Meat and fish markets	2,567	8.92	372,754	7.20	28,764	9.21	326	(1)
Fruit stores and vegetable markets	652	17.48	71,254	13.76	5,026	17.84	181	(1)
Candy, nut, and confectionery stores	736	17.67	49,132	23.11	5,731	23.12	531	(1)
Retail bakeries	1,524	12.01	124,665	12.58	17,527	15.39	196	32.29
Dairy products and other food stores	1,091	13.57	143,532	8.53	8,753	14.16	1,050	13.74
Automotive dealers	36,060	2.29	5,866,548	1.63	336,476	2.66	22,435	9.77
Motor vehicle dealers	7,572	4.39	2,651,423	1.73	93,693	4.06	8,160	18.16
Tire, battery, and accessory dealers	3,683	7.44	456,802	6.62	42,879	9.21	2,285	31.15
Gasoline service stations	22,661	3.02	2,519,376	3.04	183,249	3.71	8,477	13.09
Other automotive dealers	2,144	9.75	238,947	8.16	16,655	12.63	3,515	26.69
Apparel and accessory stores	11,667	4.19	1,266,385	3.72	137,809	4.73	6,724	15.63
Women's ready-to-wear and accessory stores, and fur shops	4,252	7.03	401,215	6.43	41,445	7.91	2,405	19.69
Other apparel and accessory stores	7,415	5.25	865,170	4.56	96,364	5.85	4,319	21.73
Furniture, home furnishings, and equipment stores	12,986	3.95	1,516,579	3.46	152,731	4.65	9,934	15.79
Furniture stores	4,861	6.30	730,631	5.13	76,289	6.88	5,247	24.58
Home furnishings, and equipment stores, except appliances	2,922	8.59	248,666	8.28	30,093	10.66	1,247	32.01
Household appliances, radio, TV, and music stores	5,203	6.34	537,282	5.74	46,349	7.69	3,440	23.22
Eating and drinking places	34,932	2.48	2,309,221	2.76	272,954	3.50	21,923	11.57
Eating places	22,870	3.07	1,659,390	3.31	181,496	4.18	17,226	13.96
Drinking places	12,062	4.33	649,831	5.03	91,458	6.41	4,697	17.32
Drug and proprietary stores	5,328	5.76	909,125	4.80	95,219	6.11	2,128	25.23
Liquor stores	5,329	6.04	737,243	5.17	60,445	6.94	2,831	21.03
Antique and secondhand stores	3,499	8.06	130,365	11.65	19,909	15.52	2,102	(1)
Sporting goods stores and bicycle shops	1,932	10.72	123,356	11.49	13,874	15.22	2,465	(1)
Jewelry stores	2,105	10.21	202,037	11.11	30,901	11.81	1,629	(1)
Fuel and ice dealers	1,807	10.79	202,720	9.38	17,780	13.43	619	30.54
Florists	2,511	9.52	139,526	10.97	18,068	14.31	1,255	34.54
Cigar stores and stands	365	24.68	43,512	28.47	3,524	29.12	213	(1)
Newsstands	445	22.45	33,250	28.61	2,347	24.23	101	(1)
Retail trade, not elsewhere classified	15,366	3.73	1,256,366	3.35	118,528	5.39	11,467	15.87
Retail trade not allocable	1,107	14.09	56,787	10.86	6,248	20.53	1,010	(1)
Wholesale and retail trade not allocable	2,610	8.77	357,851	6.09	26,370	9.96	2,042	22.55
Finance, insurance, and real estate	274,730	0.76	8,133,920	1.44	2,082,523	1.65	960,866	3.69
Banking	417	23.03	60,187	7.81	25,751	8.00	1,188	(1)
Credit agencies other than banks	4,229	7.33	96,860	12.03	48,739	12.51	3,468	33.63
Security and commodity brokers, dealers, exchanges, and services	7,610	5.09	1,876,548	1.22	593,561	2.60	45,268	13.41
Holding and investment companies	44,149	2.24	212,353	5.73	240,564	5.01	149,792	10.35
Insurance agents, brokers, and service	11,134	4.46	681,214	4.46	198,882	5.72	6,315	13.57
Real estate	207,191	0.92	5,206,758	2.12	975,026	2.61	754,835	4.16
Operators, except developers, and lessors of buildings	166,010	1.07	4,372,370	2.42	678,915	3.21	595,694	4.74
Lessors of real property other than buildings	17,230	3.65	105,074	12.98	63,978	8.27	36,282	26.19
Agents, brokers, and managers	13,600	4.09	445,732	5.77	115,616	7.92	44,751	13.86
Title abstract companies	308	26.99	17,096	28.26	4,447	31.51	193	31.43
Subdividers and developers	7,684	5.32	164,877	5.64	74,360	8.65	65,595	10.85
Operative builders	1,076	13.85	39,726	21.23	12,074	15.99	9,235	17.15
Combinations of real estate, insurance, loans, and law offices	1,284	13.16	61,883	15.47	25,636	19.24	3,079	(1)
Services	165,697	1.04	14,743,898	0.99	5,502,417	1.30	187,820	6.82
Hotels, rooming houses, camps, and other lodging places	11,276	4.41	753,925	4.53	84,336	6.78	54,570	17.31
Hotels	2,889	8.65	313,112	6.61	31,452	11.19	19,320	14.41
Tourist courts and motels	4,869	6.66	339,293	6.79	37,287	9.47	20,522	15.78
Trailer parks and camps	1,624	11.95	48,533	19.76	10,487	25.15	3,269	31.80
Other lodging places	1,894	11.09	52,987	20.80	5,110	19.31	11,460	(1)
Personal services	31,385	2.66	1,178,564	3.53	249,013	4.05	11,161	14.60
Coin-operated laundries and dry cleaning	4,254	7.38	105,379	10.27	18,100	13.89	2,741	16.00
Other laundries and dry cleaning plants	6,398	5.92	383,829	6.08	58,312	7.40	3,750	(1)
Photographic studios	1,106	14.29	51,194	18.06	11,489	22.39	292	(1)
Beauty shops	8,815	5.12	217,124	7.14	45,718	7.51	1,687	20.77
Barber shops	5,858	6.28	106,215	9.44	40,897	8.23	648	28.43
Shoe repair shops, shoe shine parlors, and hat cleaning shops	545	20.74	12,626	31.16	4,088	33.11	-	-
Funeral service and crematories	2,881	8.68	267,837	9.25	61,899	10.66	1,797	30.85
Garment pressing, alteration, and repair	477	22.00	7,454	30.32	2,124	29.80	30	(1)
Other personal services	1,051	14.85	26,906	19.88	6,386	23.72	216	(1)
Business services	19,687	3.36	908,811	4.20	186,493	5.90	34,785	11.87
Advertising	1,583	11.75	128,874	10.59	18,969	19.77	2,183	(1)
Services to buildings	2,690	9.26	95,062	11.84	19,542	12.57	535	30.75
Consulting services	2,816	9.02	123,547	11.85	32,089	16.98	3,319	30.35
Other business services	12,597	4.22	561,328	5.45	115,893	7.30	28,744	13.40
Automobile parking, repair, and services	18,270	3.51	839,173	4.73	140,777	5.18	9,422	14.05
Automobile parking	711	17.86	30,599	21.99	4,777	23.35	568	(1)
Top and body repair shops	2,410	9.75	125,010	12.75	23,748	13.27	218	(1)
General repair shops	8,595	5.15	424,367	6.61	76,955	6.97	2,840	22.62
Tire, paint, and other repair shops	2,140	10.33	104,527	12.48	18,378	14.41	913	29.67
Other automobile services, except repair	4,413	7.21	154,670	11.71	16,919	15.13	4,879	20.77

Footnote at end of table.

Table 7.2—PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Partnerships		Business receipts		Net profit		Net loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Services—Continued								
Repair services, except automobile	7,356	5.55	279,873	7.95	57,129	9.15	1,888	20.28
Radio and TV repair shops	1,583	12.06	52,287	16.62	10,721	20.21	526	(1)
Electrical repair shops, except radio and TV	1,212	13.86	52,300	23.28	10,425	25.37	274	(1)
Reupholstery and furniture repair	972	15.43	25,747	19.48	6,319	21.72	172	(1)
Other repair services, except automobile	3,589	7.89	149,539	10.51	29,664	12.52	916	26.14
Motion pictures	1,921	10.46	240,665	6.81	31,970	11.22	5,378	25.95
Production, distribution, and related services	661	17.85	106,724	6.42	10,130	17.18	4,091	33.19
Theaters	1,260	12.94	133,941	11.12	21,840	14.37	1,287	24.97
Amusement and recreation services, except motion pictures	10,697	4.59	417,832	5.94	68,943	7.04	42,224	14.15
Theatrical producers, bands, orchestras, and entertainers	1,694	11.45	103,554	8.65	23,073	12.24	5,719	19.68
Bowling alleys, and billiard and pool parlors	1,973	10.74	109,124	17.22	8,752	17.26	9,748	(1)
Other amusement and recreation services	7,030	5.70	205,154	6.61	37,118	9.82	26,757	14.16
Medical and health services	21,927	2.91	3,618,913	2.25	1,882,332	2.68	10,200	28.44
Offices of physicians and surgeons	14,315	3.55	2,649,562	2.72	1,540,423	3.07	3,718	(1)
Offices of dentists and dental surgeons	1,708	11.36	158,473	12.02	79,679	12.95	407	(1)
Offices of osteopathic physicians	308	25.94	35,690	24.35	14,774	28.65	-	-
Offices of chiropractors	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Hospitals	409	17.59	185,747	6.80	47,242	11.72	723	(1)
Medical laboratories	945	13.76	142,796	9.25	66,625	10.79	349	(1)
Dental laboratories	677	18.48	33,345	19.59	10,667	19.78	63	(1)
Sanatoria, and convalescent and rest homes	1,729	10.82	202,931	8.56	24,569	14.32	4,369	(1)
Other medical services	1,689	11.19	203,994	9.48	94,423	10.36	568	(1)
Legal services	23,697	2.88	3,606,068	2.07	1,951,666	2.20	8,988	26.12
Education services	1,625	11.94	45,597	18.36	8,861	22.05	1,179	(1)
Engineering services	2,753	8.39	576,619	4.11	111,337	6.64	2,273	20.85
Architectural services	3,753	7.33	572,322	4.78	147,041	6.82	2,309	24.99
Accounting, auditing, and bookkeeping services	9,389	4.72	1,597,093	2.90	544,380	3.65	2,061	(1)
Other services	1,961	10.66	108,443	12.39	38,139	16.05	1,386	26.41
Nature of business not allocable	5,115	6.71	122,288	10.06	24,179	14.72	4,773	(1)

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

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 7.3—SMALL BUSINESS CORPORATIONS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY

Industry	Number of returns		Business receipts		Net income		Deficit	
	Total	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries	200,784	0.22	55,742,555	2.49	2,485,457	3.01	632,270	5.13
Agriculture, forestry, and fisheries	8,516	6.37	1,372,674	13.75	91,363	14.81	60,526	16.24
Mining	1,896	13.70	387,937	21.66	34,112	23.29	12,091	29.00
Contract construction	22,388	3.79	6,611,212	6.43	267,801	7.77	56,464	13.62
Special trade contractors	12,883	5.15	2,964,389	7.30	136,369	10.12	28,874	17.59
Other construction	9,505	6.00	3,646,823	10.15	131,432	11.99	27,590	21.00
Manufacturing	24,568	3.59	10,491,059	6.42	609,179	7.78	115,383	17.53
Food and kindred products	2,344	12.20	2,053,729	20.09	59,087	18.94	(1)	(1)
Apparel and other textile products	2,756	11.34	1,639,347	19.31	44,052	21.10	(1)	(1)
Lumber and wood products, except furniture	1,550	15.18	568,161	20.68	(1)	(1)	(1)	(1)
Printing, publishing, and allied industries	2,937	11.02	720,511	17.56	44,827	22.72	(1)	(1)
Fabricated metal products	2,995	10.90	1,057,853	13.82	89,399	19.40	(1)	(1)
Machinery, except electric	2,595	11.75	1,111,929	19.32	92,449	19.18	(1)	(1)
Other manufacturing	9,391	6.05	3,339,529	9.35	236,366	13.97	72,328	25.66
Transportation, communication, electric, gas, and sanitary services	8,598	6.37	1,332,057	13.47	110,709	21.67	32,517	22.82
Transportation	6,848	7.15	1,056,476	15.42	81,082	27.06	21,356	22.85
Communication, electric, gas, and sanitary services	1,750	14.41	275,581	27.58	29,627	32.96	(1)	(1)
Wholesale and retail trade	76,929	1.72	29,940,032	3.96	901,697	4.61	191,138	8.62
Wholesale trade	20,809	3.95	11,996,803	7.43	340,467	8.75	68,659	19.04
Groceries and related products	2,332	12.33	2,918,456	20.22	50,116	25.11	(1)	(1)
Electrical goods	773	21.49	405,703	25.44	15,701	28.25	(1)	(1)
Machinery, equipment, and supplies	2,750	11.36	1,058,269	22.67	50,795	33.90	(1)	(1)
Other wholesale trade	14,954	4.73	7,614,375	8.19	223,855	9.17	56,959	22.35
Retail trade	54,480	2.21	17,445,237	4.72	545,279	5.47	118,937	8.47
Building materials, hardware, and farm equipment	5,820	7.80	2,397,457	11.66	75,840	15.88	12,895	30.17
General merchandise stores	2,402	12.19	564,381	21.85	26,033	26.39	(1)	(1)
Food stores	3,952	9.50	2,350,976	16.98	57,124	20.61	6,870	25.95
Automotive dealers	7,270	6.92	4,839,182	12.02	92,865	14.42	15,468	24.59
Apparel and accessory stores	5,003	8.43	969,104	12.90	41,965	20.10	11,303	30.89
Furniture, home furnishings, and equipment stores	5,844	7.78	1,554,972	11.98	55,097	18.55	11,840	22.74
Eating and drinking places	9,970	5.89	1,558,418	8.34	72,869	14.37	21,552	15.76
Drug and proprietary stores	4,433	8.96	1,060,746	11.56	46,543	14.99	5,940	27.12
Other retail trade	9,786	5.95	2,150,001	10.04	76,943	12.29	26,442	20.38
Wholesale and retail trade not allocable	1,640	14.88	497,992	17.45	15,951	23.51	(1)	(1)
Finance, insurance, and real estate	20,340	4.00	813,925	8.94	159,261	8.97	35,361	11.00
Finance	2,871	11.13	41,450	21.68	18,783	28.46	4,013	21.01
Insurance	5,387	8.09	419,011	14.13	46,246	15.52	(1)	(1)
Real estate	12,082	5.37	353,464	11.87	94,232	11.93	28,452	12.84
Operators, except developers, and lessors of buildings	1,983	13.40	(1)	(1)	(1)	(1)	4,151	21.95
Other real estate	10,099	5.83	338,090	12.30	90,960	12.29	24,301	14.56
Services	35,728	2.90	4,620,680	7.21	306,373	9.61	122,743	10.92
Hotels, rooming houses, camps, and other lodging places	3,242	10.38	675,875	22.95	65,618	32.79	33,349	22.96
Personal services	6,515	7.36	802,818	25.90	41,997	22.48	8,641	17.90
Business services	8,152	6.54	1,134,697	13.81	69,514	16.65	19,682	26.08
Automobile and other repair services	5,652	7.91	509,859	11.53	27,693	15.08	7,853	19.44
Amusement and recreation services	4,800	8.59	368,720	15.80	21,640	21.82	30,170	25.04
Other services	7,367	6.89	1,128,711	10.95	79,911	15.50	23,048	25.60
Nature of business not allocable	1,821	14.16	(1)	(1)	4,962	32.31	6,047	31.47

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

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 7.4 —ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY

Industry	Number of returns		Business receipts		Net income		Deficit	
	Total	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries	1,534,360	0.12	1,284,999,547	0.28	86,653,746	0.22	8,472,017	1.78
Agriculture, forestry, and fisheries	32,448	3.06	8,855,311	5.60	427,623	4.59	244,651	7.02
Farms	21,760	3.67	5,844,203	5.42	336,899	5.41	189,421	8.34
Agricultural services and hunting and trapping	8,116	6.41	2,706,806	14.03	70,732	9.69	43,950	13.92
Forestry	583	24.10	101,786	26.19	10,510	12.82	1,345	34.42
Fisheries	1,989	13.40	202,516	18.78	9,482	20.76	9,935	29.08
Mining	14,441	4.45	12,754,444	1.67	1,966,189	1.08	501,933	23.85
Metal mining	1,393	14.54	2,034,297	1.25	390,796	1.65	184,486	17.99
Iron ores	(1)	(1)	610,317	1.87	67,316	1.55	144,327	22.76
Copper, lead and zinc, gold and silver ores	804	18.77	1,193,555	0.95	314,714	2.02	22,512	13.83
Other metal mining	449	26.79	230,425	8.58	8,766	5.70	17,647	19.88
Coal mining	2,304	11.61	2,872,587	4.04	109,939	5.34	44,252	16.67
Crude petroleum and natural gas	7,285	6.43	5,160,752	2.60	1,195,905	1.36	(1)	(1)
Crude petroleum and natural gas, and natural gas liquids	3,326	9.12	3,520,982	2.29	1,083,972	1.29	(1)	(1)
Oil and gas field services	3,959	9.04	1,639,770	6.56	111,933	7.41	41,763	14.63
Nonmetallic minerals, except fuels	3,459	8.34	2,686,808	4.31	269,549	3.89	47,125	18.54
Crushed, broken, and dimension stone; sand and gravel	2,662	9.25	1,815,219	5.77	123,014	7.61	25,146	17.67
Other nonmetallic minerals	797	18.74	871,589	5.70	146,535	3.24	21,979	34.23
Contract construction	123,180	1.55	66,828,236	1.63	2,214,084	2.14	670,926	4.69
General contractors	58,264	2.22	42,981,391	2.11	1,355,978	2.81	449,386	6.21
Building construction	44,341	2.60	26,728,076	2.65	694,569	3.49	282,422	8.33
Heavy construction, except buildings	12,435	4.56	15,600,190	3.57	644,135	4.53	160,852	9.28
General contractors not allocable	1,488	15.04	653,125	17.29	17,274	24.22	6,112	23.36
Special trade contractors	64,647	2.24	23,792,176	2.58	855,412	3.34	220,843	6.61
Plumbing, heating, and air conditioning	15,117	4.62	6,853,010	4.91	224,250	6.52	36,762	13.55
Electrical work	9,101	6.04	4,132,556	6.08	181,212	7.89	25,310	20.28
Special trade contractors, not elsewhere classified	40,189	2.89	12,732,441	3.54	444,804	4.51	157,599	8.05
Special trade contractors not allocable	(1)	(1)	(1)	(1)	5,146	25.38	(1)	(1)
Contractors not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	197,023	1.10	576,569,503	0.35	42,622,875	0.35	2,293,799	2.33
Food and kindred products	17,592	3.68	80,632,868	1.38	3,490,012	0.95	208,695	7.88
Meat products	2,319	10.10	21,858,401	4.00	301,643	5.45	44,153	28.67
Dairy products	3,356	8.64	11,868,121	3.76	452,404	2.37	31,366	14.47
Canned and frozen foods	1,805	10.82	6,944,286	3.06	376,788	3.09	20,739	19.35
Grain mill products	1,366	12.34	8,405,851	3.27	396,389	2.13	20,608	12.31
Bakery products	2,340	10.99	5,792,262	4.25	279,741	4.48	15,047	18.68
Sugar	(1)	(1)	2,076,902	0.87	128,046	2.06	1,271	11.72
Confectionery and related products	486	20.28	1,746,449	7.92	164,746	5.60	(1)	(1)
Malt liquors and malt	165	30.18	4,196,642	1.06	257,568	0.69	11,047	8.48
Wines, brandy and brandy spirits	151	32.47	380,760	18.28	29,914	9.19	1,502	2.13
Distilled, rectified, and blended liquors, except brandy	58	27.87	3,654,538	1.76	189,961	1.71	816	-
Bottled soft drinks and flavorings	2,731	9.30	4,375,343	3.96	388,983	2.84	22,490	22.55
Vegetable and animal oils	212	24.43	2,544,427	4.46	75,619	2.88	10,272	29.52
Food and kindred products, not elsewhere classified	2,407	10.63	4,763,144	3.85	272,733	3.72	16,395	18.58
Food and kindred products not allocable	(1)	(1)	2,025,742	2.02	175,477	0.78	4,832	-
Tobacco manufactures	107	25.89	6,009,946	2.11	706,057	0.71	4,812	3.87
Textile mill products	6,571	5.76	19,378,504	2.07	962,394	2.35	109,163	10.44
Broad woven fabric mills, cotton	236	24.29	4,188,542	2.28	235,107	2.88	15,955	10.74
Broad woven fabric mills, man-made fiber and silk	266	31.23	1,887,659	5.80	107,231	5.81	(1)	(1)
Dyeing and finishing textiles, except wool fabrics and knit goods	862	16.67	1,103,452	12.36	51,667	13.02	12,639	33.45
Broad woven fabric mills, and finishing, wool	321	23.77	1,458,714	6.42	73,740	5.11	7,481	34.62
Knitting mills	1,798	10.80	3,357,994	6.17	139,585	7.62	26,139	16.61
Carpets and rugs: woven, tufted, and braided	252	27.95	1,302,377	8.63	65,165	11.30	(1)	(1)
Yarn and thread mills	677	15.13	2,272,807	6.72	123,074	8.26	10,309	29.89
Narrow fabrics	139	28.37	422,029	16.44	21,037	12.95	936	29.81
Textile mill products, not elsewhere classified	1,994	11.52	2,512,602	6.82	113,940	8.41	28,725	28.64
Textile mill products not allocable	(1)	(1)	872,328	1.06	31,848	0.25	(1)	(1)
Apparel and other textile products	17,682	4.01	20,822,400	3.21	826,349	4.48	128,444	12.10
Men's and boys' clothing	2,703	9.56	6,079,631	4.53	277,265	4.34	22,728	22.09
Women's children's, and infants' clothing	9,090	5.71	10,147,399	5.47	362,112	9.03	83,985	16.58
Other apparel and accessories	2,375	10.89	1,705,655	9.36	54,363	11.80	10,510	28.33
Other textile products	3,440	9.35	2,816,741	6.64	131,965	8.29	11,170	32.91
Apparel and other textile products not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Lumber and wood products, except furniture	9,672	5.31	10,183,872	3.36	550,156	4.84	114,323	12.55
Logging, lumber, and wood basic products	3,680	8.45	4,501,807	4.51	268,218	4.64	57,467	17.26
Millwork, plywood, and prefabricated structural products	2,690	9.62	4,127,090	5.85	185,713	11.02	39,415	22.50
Other lumber and wood products, except furniture	3,302	9.60	1,554,975	8.60	96,225	12.17	17,441	30.85
Furniture and fixtures	6,636	6.57	6,696,398	5.36	419,203	6.95	42,346	17.61
Household furniture	4,329	8.05	4,631,263	7.00	274,393	9.08	29,021	22.96
Other furniture and fixtures	2,307	11.39	2,065,135	7.48	144,810	10.46	13,325	25.17
Paper and allied products	3,934	7.48	16,823,256	1.50	1,275,887	1.21	71,022	17.03
Pulp mills	217	34.72	605,937	7.71	51,020	3.00	(1)	(1)
Paper, paperboard, building paper, and building board mills	371	16.54	9,644,458	0.98	647,494	0.93	15,276	32.89
Converted paper and paperboard products, except containers	1,637	11.89	3,544,326	4.69	381,737	2.75	34,740	25.27
Paperboard boxes and other containers	1,709	11.61	3,028,535	5.19	195,636	4.85	15,153	23.64
Printing, publishing, and allied industries	24,402	3.53	21,292,899	1.79	1,804,243	1.71	163,908	6.56
Newspapers	5,019	7.45	6,700,653	3.22	730,603	2.81	37,969	17.20
Periodicals	1,847	13.19	2,817,370	3.34	178,067	3.53	47,727	5.82
Books, greeting cards, and miscellaneous publishing	2,991	10.32	3,213,650	3.19	331,746	3.15	27,357	14.09
Printing, including manifold business forms	10,630	5.37	7,170,804	3.63	460,516	3.67	35,165	15.02
Bookbinding and printing trade services	3,622	9.52	1,276,638	7.78	95,742	9.15	15,519	30.59
Printing, publishing, and allied industries not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

Table 7.4—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Con.

Industry	Number of returns		Business receipts		Net income		Deficit	
	Total	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufacturing—Continued								
Chemicals and allied products	10,597	4.95	45,661,146	0.72	4,972,996	0.60	160,685	11.02
Basic chemicals	1,195	14.75	13,601,095	0.59	1,238,652	0.72	23,334	10.10
Plastics materials and synthetic resins, rubber, and man-made fibers, except glass	2,129	11.21	7,560,290	1.53	932,934	1.03	37,306	19.40
Drugs	1,265	15.42	7,688,398	1.14	1,118,235	1.19	11,616	28.50
Soap and related products, except perfume, cosmetics, and other toilet preparations	964	16.82	3,957,226	2.76	482,147	1.64	(1)	(1)
Perfumes, cosmetics, and other toilet preparations	660	19.52	1,863,705	5.60	308,103	4.07	(1)	(1)
Paint and allied products	1,633	11.86	3,425,247	3.66	225,854	3.97	14,352	23.62
Fertilizers and other agricultural chemicals	818	16.63	1,468,409	8.38	39,053	14.72	23,081	20.02
Chemicals and allied products, not elsewhere classified	1,755	12.11	3,578,598	4.34	309,928	4.49	(1)	(1)
Chemicals and allied products not allocable	(1)	(1)	2,518,178	2.17	318,090	1.27	1,223	-
Petroleum refining and related industries	1,378	12.84	58,559,918	0.27	4,300,421	0.35	20,142	15.66
Petroleum refining, without extraction	216	33.18	1,259,779	8.95	76,082	11.22	5,122	24.07
Integrated petroleum refining and extraction	194	28.35	55,967,363	0.04	4,156,905	0.08	8,467	22.76
Miscellaneous petroleum and coal products	968	15.77	1,332,776	8.42	67,434	17.48	6,553	33.13
Rubber and plastics products	6,290	6.68	12,317,624	2.47	823,873	2.65	45,508	14.30
Tires and inner tubes	266	30.94	6,626,530	0.74	450,855	0.42	(1)	(1)
Other rubber products	1,034	14.73	2,401,016	8.01	170,620	7.27	5,656	22.19
Plastics products	4,990	7.69	3,290,078	7.01	202,398	8.84	35,348	16.12
Leather and leather products	2,747	9.71	5,181,647	4.37	285,975	4.89	18,141	23.73
Footwear, except rubber	748	15.65	3,291,258	5.16	174,106	5.20	11,270	33.38
Other leather and leather products	1,999	12.04	1,890,389	7.92	111,869	9.55	6,871	30.43
Stone, clay, and glass products	9,060	5.24	13,303,918	1.84	945,845	2.28	147,379	8.42
Glass and glass products	1,159	16.05	3,849,262	2.61	349,338	2.53	12,686	30.70
Cement, hydraulic	334	28.44	1,307,581	4.18	68,334	8.78	36,086	1.26
Structural clay products	604	14.19	925,931	6.87	53,013	8.95	17,313	14.20
Pottery and related products	566	23.94	477,213	10.56	34,822	16.35	16,478	25.32
Concrete, gypsum, and plaster products	4,554	7.15	3,761,610	4.75	215,100	4.65	41,024	15.37
Other stone, clay, and glass products	1,843	12.14	2,982,321	3.11	225,238	6.21	(1)	(1)
Primary metal industries	4,691	6.77	39,701,251	0.80	2,860,271	0.84	96,796	8.89
Blast furnaces, steel work, foundries, and forgings	1,455	11.47	22,706,886	0.89	1,487,213	1.10	49,895	8.29
Smelting, refining, rolling, drawing, and alloying of nonferrous metals	2,083	9.98	15,667,581	1.35	1,267,846	1.24	37,994	17.47
Primary metal industries, not elsewhere classified	1,103	15.56	1,219,111	9.72	98,713	7.95	(1)	(1)
Primary metal industries not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Fabricated metal products	24,353	3.24	32,806,038	1.68	2,499,636	1.82	163,329	6.94
Metal cans	57	27.87	3,160,855	1.25	275,421	0.97	(1)	(1)
Cutlery, hand tools, and general hardware	1,264	14.21	2,275,269	5.16	275,434	4.56	4,960	27.66
Heating apparatus, except electric, and plumbing fixtures	922	15.06	2,633,201	6.79	151,764	7.09	17,438	13.05
Fabricated structural metal products	7,124	5.85	9,305,092	3.14	575,959	3.83	64,232	10.10
Screw machine products, bolts, nuts, screws, rivets, and washers	2,702	10.47	2,464,819	6.09	239,100	7.48	5,737	21.88
Metal stampings	2,456	10.06	3,691,788	4.99	265,012	5.80	10,568	20.75
Metal coating and engraving	2,663	10.79	918,171	10.05	67,772	10.80	5,600	28.66
Fabricated metal products, not elsewhere classified	6,982	6.02	8,057,220	4.08	635,184	4.17	51,093	16.08
Fabricated metal products not allocable	(1)	(1)	299,623	14.88	13,990	24.92	(1)	(1)
Machinery, except electric	21,200	3.54	46,821,187	1.45	4,735,979	1.44	184,297	8.42
Engines and turbines	(1)	(1)	1,527,018	2.75	107,457	2.63	9,116	15.24
Farm machinery and equipment	1,168	14.38	5,933,432	2.77	320,380	3.34	26,237	22.86
Construction, mining, and materials handling machinery and equipment	1,481	12.31	6,956,964	1.90	648,436	1.81	18,573	26.30
Metalworking machinery and equipment	5,556	7.10	5,735,574	3.37	588,476	3.45	20,418	21.58
Special industry machinery and equipment, except metalworking	3,483	8.72	5,998,061	3.36	486,393	3.66	52,038	19.84
General industrial machinery and equipment	2,425	10.02	5,719,447	8.56	534,053	9.99	14,408	17.87
Office, computing, and accounting machines	252	24.31	8,275,461	0.61	1,524,314	0.39	(1)	(1)
Service industry machines	1,017	15.57	2,999,397	3.77	232,136	4.84	(1)	(1)
Machinery, except electric, not elsewhere classified	5,604	7.36	3,077,225	9.27	256,213	10.00	21,809	18.61
Machinery, except electric not allocable	(1)	(1)	598,608	4.33	38,121	7.25	(1)	(1)
Electrical machinery, equipment, and supplies	10,737	4.82	42,498,210	0.76	3,354,106	1.02	224,800	8.33
Electrical transmission and distribution equipment	624	18.88	8,987,602	1.13	882,300	0.85	(1)	(1)
Electrical industrial apparatus	773	16.58	2,255,934	4.13	237,148	5.58	(1)	(1)
Household appliances	562	20.18	4,441,971	1.75	372,506	1.77	14,578	23.30
Radio and TV receiving sets, except communication types	788	20.10	6,512,281	1.24	378,821	2.22	33,581	12.41
Communication equipment	681	18.56	2,917,977	2.86	234,152	2.63	(1)	(1)
Electronic components and accessories	3,759	8.13	9,590,191	1.89	601,907	3.81	113,331	11.50
Electric lighting and wiring equipment, except insulated wire	1,434	14.00	1,526,690	7.01	115,319	5.99	6,134	24.85
Electrical machinery, equipment, and supplies, not elsewhere classified	2,061	10.78	3,367,579	4.48	305,669	4.81	(1)	(1)
Electrical machinery, equipment, and supplies not allocable	(1)	(1)	2,897,985	0.83	226,284	1.15	(1)	(1)
Transportation equipment	5,390	6.72	78,386,153	1.05	5,643,482	1.42	299,432	4.82
Motor vehicles and equipment	2,523	10.12	48,433,246	1.64	4,278,148	1.82	90,618	4.72
Motor vehicles	986	16.58	40,787,326	0.26	3,667,909	0.27	76,651	3.46
Motor vehicle parts and accessories	1,537	12.74	7,645,920	10.29	610,239	12.63	13,967	24.07
Transportation equipment, except motor vehicles and equipment	2,867	8.95	29,952,907	0.69	1,365,334	1.34	168,814	6.96
Aircraft, guided missiles, and parts	942	13.65	24,086,437	0.40	1,025,823	0.99	128,018	3.01
Aircraft, and complete guided missiles and space vehicles	(1)	(1)	16,032,848	0.08	570,196	0.14	91,208	1.80
Aircraft parts, and guided missile and space vehicle subassemblies	793	14.84	8,053,589	1.18	455,627	2.22	36,810	9.47
Ship and boat building and repair	1,111	16.20	1,749,870	5.71	103,333	8.88	(1)	(1)
Railroad equipment, including street cars	98	32.32	2,467,520	1.25	141,213	2.49	4,221	16.18
Transportation equipment not allocable	716	17.69	1,649,080	9.23	94,965	12.36	(1)	(1)
Scientific instruments; photographic equipment; watches and clocks	3,772	8.40	10,439,141	1.54	1,545,960	1.11	63,437	18.67
Scientific and mechanical measuring instruments	1,323	13.63	4,018,777	2.88	309,340	3.91	36,638	26.44
Optical, medical, and ophthalmic goods	2,040	11.88	2,023,730	4.22	244,755	4.01	(1)	(1)
Photographic equipment and supplies	329	28.44	3,644,300	1.87	929,072	0.43	19,923	32.45
Watches and clocks	80	34.15	752,334	6.23	62,793	9.43	(1)	(1)
Jewelry and silverware	1,127	14.91	1,143,078	8.38	82,868	7.43	(1)	(1)
Toys and sporting goods	1,508	13.57	2,118,147	6.13	123,819	5.76	25,823	26.68
Ordnance, except guided missiles	(1)	(1)	703,776	11.97	69,860	9.48	4,287	31.35
Costume jewelry	690	22.69	267,069	27.45	7,076	30.14	(1)	(1)
Manufacturing, not elsewhere classified	6,316	6.87	4,651,531	4.71	323,935	5.87	32,371	13.34
Manufacturing not allocable	447	28.31	169,526	26.17	(1)	(1)	1,361	29.90

Footnotes at end of table.

Table 7.4—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Con.

Industry	Number of returns		Business receipts		Net income		Deficit	
	Total	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Transportation, communication, electric, gas, and sanitary services	66,045	2.14	99,190,985	0.57	11,225,336	0.35	622,428	3.52
Transportation	50,972	2.48	44,844,089	1.24	2,149,272	1.65	496,453	2.85
Railroad transportation	514	16.06	11,883,291	0.22	331,547	1.52	197,214	1.15
Local transportation	9,030	6.36	2,519,120	5.80	155,306	5.69	10,744	16.42
Trucking and warehousing	25,673	3.49	13,824,016	3.03	523,511	3.30	113,885	7.88
Water transportation	5,056	7.44	4,111,638	4.24	295,084	5.95	64,771	13.00
Air transportation	3,171	10.28	8,023,314	1.25	511,841	1.01	67,761	7.07
Pipeline transportation	343	26.45	1,325,666	4.98	165,176	3.47	13,649	4.99
Other transportation	7,185	6.89	3,157,044	8.25	166,807	13.33	28,429	14.91
Communication	7,375	6.04	24,529,756	0.39	4,618,118	0.30	84,317	12.05
Telephone communication	1,866	10.23	20,772,263	0.11	4,262,946	0.11	3,616	23.92
Radio and TV broadcasting	3,996	8.34	3,154,894	2.67	329,868	3.85	61,224	15.55
Other communication	1,513	15.07	602,599	6.95	25,304	13.92	19,477	19.47
Electric, gas, and sanitary services	7,698	6.22	29,817,140	0.31	4,457,946	0.17	41,658	31.85
Electric and gas companies and systems	2,071	10.21	29,065,125	0.27	4,350,920	0.13	7,813	9.84
Electric companies and systems	217	28.31	9,102,664	0.36	1,975,714	0.14	4,021	1.04
Gas companies and systems	1,699	11.59	10,674,459	0.66	884,405	0.58	3,679	20.85
Combination companies and systems—gas, electric, or other services	155	30.77	9,288,002	0.07	1,490,801	0.07	113	14.16
Water supply and other sanitary services	5,627	7.65	752,015	6.43	107,026	4.49	(1)	(1)
Wholesale and retail trade	465,841	0.69	403,232,835	0.72	10,498,513	0.82	1,566,731	2.67
Wholesale trade	142,531	1.34	182,687,302	1.24	4,312,772	1.44	608,254	4.98
Motor vehicles and automotive equipment	11,336	5.09	8,608,825	4.50	287,597	4.50	42,409	14.24
Drugs, chemicals, and allied products	5,847	7.00	9,004,165	4.06	296,426	6.53	17,472	21.22
Piece goods, notions, and apparel	6,111	6.64	6,854,714	5.57	190,833	8.31	34,704	31.10
Groceries and related products	16,052	4.26	38,312,007	3.54	436,779	4.86	67,470	10.74
Meat and meat products	3,320	9.30	8,377,186	10.28	78,673	16.61	16,093	25.66
Other groceries and related products	12,732	4.81	29,934,821	3.50	358,106	4.68	51,377	11.59
Farm products—raw materials	5,628	6.37	14,148,473	4.44	135,160	6.00	44,276	11.31
Electrical goods	7,883	5.92	9,646,309	5.07	320,048	5.30	45,780	14.50
Hardware, and plumbing and heating equipment	7,869	5.72	8,496,790	4.84	280,134	5.42	31,468	29.60
Machinery, equipment, and supplies	20,888	3.68	15,831,126	3.27	609,066	4.51	85,016	9.12
Metals and minerals, except petroleum and scrap	2,735	8.92	6,879,006	5.42	189,325	5.29	24,122	10.39
Petroleum and petroleum products	6,105	6.39	7,434,724	5.28	216,580	5.74	14,270	23.33
Alcoholic beverages	3,876	7.92	11,286,587	6.42	239,480	6.36	(1)	(1)
Paper and its products	2,959	9.53	4,524,543	6.98	96,921	8.06	5,687	26.67
Lumber and construction materials	7,284	6.00	6,828,300	6.29	132,893	7.62	22,877	18.23
Wholesale trade, not elsewhere classified	37,254	2.80	34,667,937	2.68	875,043	3.02	136,140	10.05
Wholesale trade not allocable	704	22.33	163,796	24.59	6,487	29.23	(1)	(1)
Retail trade	315,581	0.90	216,340,613	0.90	6,078,834	1.01	934,748	3.07
Building materials, hardware, and farm equipment	30,055	3.13	12,996,141	3.50	401,678	5.47	77,551	9.43
Building materials dealers	16,776	4.14	8,074,576	4.66	274,534	7.40	46,860	11.81
Hardware stores	7,360	6.84	1,688,952	7.30	52,567	9.94	16,100	22.16
Farm equipment dealers	5,919	6.71	3,232,613	7.03	74,577	8.87	14,591	21.88
General merchandise stores	20,814	3.80	44,582,836	1.14	2,026,277	1.27	109,608	10.69
Department stores	4,224	7.17	31,016,553	1.03	1,491,605	1.16	57,806	15.87
Variety stores	3,147	10.16	6,062,769	2.42	279,671	2.90	2,606	22.52
Mail order houses	1,250	16.63	1,269,983	9.83	45,730	13.07	(1)	(1)
Other general merchandise stores	12,193	5.14	6,233,531	5.55	209,271	7.74	40,120	12.74
Food stores	22,249	3.83	49,196,005	1.96	867,980	2.23	103,719	10.03
Automotive dealers	50,644	2.31	53,007,317	2.63	728,299	3.94	184,684	6.52
Motor vehicle dealers	29,255	2.83	44,961,094	3.00	490,678	4.51	133,049	7.96
Gasoline service stations	9,510	6.05	3,726,911	7.76	101,389	14.45	15,377	19.48
Other automotive dealers	11,879	5.14	4,319,312	5.27	136,232	8.15	36,258	13.49
Apparel and accessory stores	32,701	3.12	12,338,568	2.92	527,067	3.75	66,382	11.39
Furniture, home furnishings, and equipment stores	27,687	3.36	9,485,062	3.89	299,193	5.30	88,582	11.98
Eating and drinking places	57,492	2.46	11,802,180	2.90	434,512	4.33	151,702	6.89
Drug and proprietary stores	18,783	4.22	8,260,919	3.98	274,241	5.13	31,798	11.20
Liquor stores	7,662	6.90	1,952,897	8.45	49,956	13.99	10,492	16.64
Jewelry stores	6,727	6.72	1,615,392	6.83	114,866	7.89	10,128	20.12
Retail trade, not elsewhere classified	40,069	2.88	10,959,576	3.58	350,937	4.57	97,384	9.53
Retail trade not allocable	698	22.22	143,720	24.83	3,828	28.32	(1)	(1)
Wholesale and retail trade not allocable	7,729	6.35	4,204,920	5.87	106,907	7.36	23,729	19.95

Footnotes at end of table.

Table 7.4—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Con.

Industry	Number of returns		Business receipts		Net income		Deficit	
	Total	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance, insurance, and real estate	399,115	0.73	71,797,493	0.35	14,877,559	0.33	1,730,335	1.87
Finance	104,362	1.40	8,686,283	1.44	9,347,449	0.34	619,231	3.87
Banking	14,308	1.40	3,126,502	1.61	2,580,005	0.54	169,968	0.92
Mutual savings banks	484	2.04	98,120	0.18	69,200	0.26	72,873	0.17
Banks and trust companies, except mutual savings banks	13,824	1.45	3,028,382	1.66	2,510,805	0.56	97,095	1.60
Credit agencies other than banks	48,209	2.18	4,324,826	2.38	1,122,792	1.20	294,924	7.17
Savings and loan associations	5,715	2.36	368,008	0.72	253,346	0.52	49,517	0.82
Personal credit agencies	16,470	3.45	1,396,579	6.48	400,959	2.28	95,352	18.43
Business credit agencies	2,897	9.00	1,705,383	2.14	262,934	1.39	33,527	7.43
Loan correspondents and brokers, and other credit agencies	5,356	6.68	799,903	3.95	107,608	4.15	44,393	7.22
Credit agencies and finance not allocable	17,771	4.34	54,953	12.04	97,945	8.17	72,135	15.29
Security and commodity brokers, dealers, exchanges, and services	4,281	8.18	733,611	5.68	533,102	2.06	20,607	21.24
Security brokers, dealers, and flotation companies	3,139	9.33	589,022	5.93	476,505	1.91	16,643	24.85
Commodity contracts, brokers, and dealers, security and commodity exchanges; and allied services	1,142	16.84	144,589	15.76	56,597	10.78	(1)	(1)
Holding and other investment companies	37,564	2.62	501,344	6.06	5,111,550	0.45	133,732	7.69
Regulated investment companies	492	9.43	-	-	3,892,750	0.39	1,126	8.88
Real estate investment trusts	292	29.83	8,791	27.21	18,011	6.07	(1)	(1)
Small business investment companies	739	15.01	(1)	(1)	25,830	13.26	(1)	(1)
Other holding and investment companies	36,041	2.70	491,951	6.16	1,174,959	1.41	122,123	7.62
Insurance	31,045	3.12	55,888,537	0.26	3,445,266	0.38	321,613	1.63
Insurance carriers	6,851	5.12	53,406,096	0.14	3,194,663	0.19	290,502	1.05
Life insurance	1,781	-	30,463,136	-	2,255,992	-	163,753	-
Mutual insurance, except life or marine, and certain fire or flood insurance companies	876	-	6,866,814	-	182,296	-	73,472	-
Other insurance companies	4,194	8.36	16,076,146	0.48	756,375	0.79	53,277	5.75
Insurance agents, brokers, and service	24,197	3.75	2,482,441	4.95	250,603	4.61	31,111	13.64
Real estate	263,705	1.01	7,222,673	2.29	2,084,844	1.73	789,491	2.68
Operators, except developers, and lessors of buildings	188,026	1.17	4,845,398	2.51	1,349,879	2.17	496,039	3.49
Lessors of mining, oil, and similar property	1,221	15.71	127,464	17.30	88,060	3.19	10,543	8.52
Lessors of railroad property	(1)	(1)	(1)	(1)	9,228	22.69	185	7.03
Lessors of real property, not elsewhere classified	5,762	7.34	56,463	12.60	40,112	10.50	9,495	20.29
Subdividers, developers, and operative builders	40,514	2.66	198,131	9.90	387,300	4.20	215,350	4.90
Agents, brokers, and managers	22,653	3.94	1,501,375	6.73	154,256	7.24	49,536	10.60
Title abstract companies	2,012	13.05	224,978	11.94	26,886	12.56	(1)	(1)
Other real estate	3,473	9.79	266,367	10.73	29,123	10.90	5,669	27.39
Services	220,561	1.15	45,210,688	1.48	2,797,107	1.90	814,520	4.25
Hotels, rooming houses, camps, and other lodging places	18,067	4.01	4,558,824	4.60	318,438	8.33	136,063	8.77
Tourist courts and motels	8,928	5.64	1,781,411	6.81	159,990	14.97	57,564	12.53
Other lodging places	9,139	5.74	2,777,413	6.17	158,448	7.18	78,499	12.11
Personal services	34,749	3.19	5,469,814	5.26	282,293	5.57	61,554	13.60
Laundries, laundry services, cleaning and dyeing plants	16,844	4.58	3,549,325	7.41	184,431	7.36	35,163	15.89
Photographic studios	2,919	11.21	492,722	12.86	21,526	16.78	(1)	(1)
Other personal services	14,986	4.92	1,427,767	6.87	76,336	9.27	15,188	13.99
Business services	60,818	2.35	16,038,507	2.55	969,257	2.86	214,389	8.10
Advertising	9,704	5.94	5,696,246	4.46	228,061	4.42	29,228	20.93
Other business services	51,114	2.58	10,342,261	3.10	741,196	3.48	185,161	8.77
Automobile and other repair services	31,120	3.32	4,528,422	3.67	217,674	5.23	62,762	9.08
Automobile parking, repair, and other services	22,335	3.89	3,293,989	4.05	165,670	5.99	50,990	10.08
Repair services, except automobile	8,785	6.46	1,234,433	8.07	52,004	10.76	11,772	20.97
Amusement and recreation services	30,671	3.26	6,284,292	3.15	472,655	3.89	191,082	11.46
Motion pictures	7,095	6.64	3,142,868	4.03	221,207	3.73	47,746	19.53
Production, distribution, and related services	3,260	9.94	2,319,283	4.90	159,316	3.88	35,640	25.14
Theaters	3,835	8.92	823,585	6.80	61,891	8.83	12,106	21.34
Other amusement and recreation services	23,576	3.76	3,141,424	4.84	251,448	6.54	143,336	13.83
Medical and health services	10,647	5.47	2,559,465	7.33	165,836	9.43	34,968	17.59
Educational services	4,633	8.92	606,365	10.23	35,473	16.65	24,413	29.41
Other services	29,856	3.49	5,164,999	4.82	335,481	6.07	89,289	10.48
Nature of business not allocable	15,706	4.94	560,052	17.01	24,460	18.54	26,694	14.42

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

NOTE: Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

CONTENTS

U. S. Individual Tax Return, Form 1040, 327
Schedule C, Profit (or Loss) from Business or Profession, 338
Schedule F, Schedule of Farm Income and Expenses, 341
U. S. Partnership Return of Income, Form 1065, 344
U. S. Small Business Corporation Income Tax Return, Form 1120S, 352
U. S. Corporation Income Tax Return, Form 1120, 359

Form **1040** **U.S. Individual Income Tax Return** U.S. Treasury Department, Internal Revenue Service for the year January 1–December 31, 1967, or other taxable year beginning ..... 1967, ending ..... 19..... **1967**

Please print or type

First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number

Home address (Number and street or rural route) | Your occupation

City, town or post office, and State | ZIP code | Spouse's social security number

Enter below name and address used on your return for 1966 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1966 names and addresses. | Spouse's occupation

Your present employer and address

Spouse's present employer and address, if joint return

Your Filing Status—check only one:

1a ☐ Single
1b ☐ Married filing joint return (even if only one had income)
1c ☐ Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here .....
1d ☐ Unmarried Head of Household
1e ☐ Surviving widow(er) with dependent child

Your Exemptions Regular | 65 or over | Blind | Enter number of boxes checked ▶

2a Yourself . . . ☐ ☐ ☐
2b Spouse . . . ☐ ☐ ☐
3a First names of your dependent children who lived with you .....
Enter number ▶
3b Number of other dependents (from page 2, Part I, line 3)
4 Total exemptions claimed . . . . . ▶

Please attach Copy B of Form W-2 here

Income

If joint return include all income of both husband and wife

5	Wages, salaries, tips, etc. If not shown on attached Forms W–2 attach explanation	5	
6	Other income (from page 2, Part II, line 8)	6	
7	Total (add lines 5 and 6)	7	
8	Adjustments to income (from page 2, Part III, line 5)	8	
9	Total income (subtract line 8 from line 7)	9	

Find tax from table —OR— Figure tax using tax rate schedules

10	If you do not itemize deductions and line 9 is less than $5,000, find your tax from tables in instructions. Do not use lines 11a, b, c, or d. **Enter tax on line 12.**	10	
11a	If you itemize deductions, enter total from page 2, Part IV, line 17 If you do not itemize deductions, and line 9 is $5,000 or more enter the larger of: (1) 10 percent of line 9; **OR** (2) $200 ($100 if married and filing separate return) plus $100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to $1,000 ($500 if married and filing separately).	11a	
11b	Subtract line 11a from line 9	11b	
11c	Multiply total number of exemptions on line 4, above, by $600	11c	
11d	Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) **Enter tax on line 12.**	11d	

Please attach Check or Money Order here

Your Tax, Credits, and Payments

12	Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see lines 11a–11d)			12	
13	Total credits (from page 2, Part V, line 4)			13	
14a	Income tax (subtract line 13 from line 12)			14a	
14b	Tax from recomputing prior year investment credit (attach statement)			14b	
15	Self-employment tax (Schedule C–3 or F–1)			15	
16	Total tax (add lines 14a, 14b, and 15)			16	
17	Total Federal income tax withheld (attach Forms W–2)	17			
18	Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.)	18			
19	☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439	19			
20	1967 Estimated tax payments (include 1966 overpayment allowed as a credit)	20			
21	Total (add lines 17, 18, 19, and 20)			21	

Balance Due or Refund

22	If payments (line 21) are less than tax (line 16), enter **Balance Due. Pay in full with this return**	22	
23	If payments (line 21) are larger than tax (line 16), enter **Overpayment**	23	
24	Amount of line 23 you wish credited to 1968 Estimated Tax	24	
25	Subtract line 24 from 23. Apply to: ☐ **U.S. Savings Bonds, with excess refunded or** ☐ **Refund only**	25	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here ▶ Your signature ..... Date

Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

▶ Signature of preparer other than taxpayer ..... Date

Address .....

o59—16—79323–1

Part I Exemptions Complete only for dependents claimed on line 3b, page 1

Form 1040—1967—Page 2

(a) NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of $600 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
1				$	$
2					

3 Total number of dependents listed above. Enter here and on page 1, line 3b . . . . . ▶

Part II Income from sources other than wages, etc.

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly) .....

Total line 1a . . . . . ▶

1b Exclusion (see instructions).

1c Capital gain distributions (see page 6 of instructions).

1d Nontaxable distributions (see page 6 of instructions).

1e Total (add lines 1b, 1c, and 1d) . . . .

1f **Taxable dividends** (line 1a less line 1e—not less than zero) . . . . . ▶

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

Other interest (banks, bonds, tax refunds, etc.)

2 Total interest income . . . . . ▶

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B) .

4 Business income or loss (attach Schedule C) . .

5 Sale or exchange of property (attach Schedule D) .

6 Farm income or loss (attach Schedule F) . . .

Miscellaneous income (state nature and source)

7 Total miscellaneous income . . . . ▶

8 **TOTAL** (add lines 1f, 2, 3, 4, 5, 6, and 7). Enter here and on page 1, line 6 . . . ▶

Part III Adjustments to income

1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement) .

2 Moving expenses (attach Form 3903) . .

3 Employee business expense (attach Form 2106 or other statement) . . . . .

4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE) .

5 **TOTAL ADJUSTMENTS** (lines 1 through 4). Enter here and on page 1, line 8 . . ▶

Part IV Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

1 One-half (but not more than $150) of insurance premiums for medical care . .

2 Total cost of medicine and drugs . . .

3 Enter 1% of line 9, page 1 . . . . .

4 Subtract line 3 from line 2 (not less than zero)

5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1) . . .

6 Total (add lines 4 and 5) . . . . . .

7 Enter 3% of line 9, page 1 . . . . .

8 Subtract line 7 from line 6 (not less than zero) .

9 **Total** (add lines 1 and 8) . . . . . ▶

Contributions.—Cash—Including checks, money orders, etc. (itemize)

10 Total cash contributions . . . . .

11 Other than cash (see instructions for required statement). Enter total of such items here .

12 Carryover from prior years (see page 8 of instr.)

13 **Total contributions** (add lines 10, 11, and 12—see instructions for limitation) ▶

Taxes.—Real estate . . . . . .

State and local gasoline . . . . .

General sales (see page 15 of instructions) .

State and local income . . . . . .

Personal property . . . . . .

14 Total taxes . . . . . ▶

Interest expense.—Home Mortgage . . .

Other (itemize)

15 Total interest expense . . . . . ▶

Miscellaneous deductions.—(see page 9 of instructions)

16 Total miscellaneous . . . . . ▶

17 **TOTAL DEDUCTIONS** (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a. ▶

Part V Credits

1 Retirement income credit (Schedule B) .

2 Investment credit (Form 3468) . . . .

3 Foreign tax credit (Form 1116) . . . .

4 **TOTAL CREDITS** (for page 1, line 13) . ▶

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 7 of instructions.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1967—O-250-001

o60—16—79338-1

About the Tax Return Package Mailed You.

The return form in the package shows your name and address on a special two-part label. Please file your return on this form. Should the form become mutilated or otherwise unusable, please remove the top label and attach it to the return that you file. If someone else prepares your return, ask him to use the pre-addressed return or label. If you are required to file a Declaration of Estimated Tax, Form 1040–ES, the top part of the label may be used to address that form.

The package also contains an envelope which you should use to mail your return if you are due a refund. Your return will then go directly to the Regional Service Center where refunds are made. If you are not due a refund, mail your return to the office shown on page 10 of the instructions. However, if you live in Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, or Tennessee, you should use the envelope to send your return to the Service Center whether or not you are due a refund.

Contents

(Pages B–1, B–2, and B–3 apply to Schedule B (Form 1040) and are not included with all instructions. If you need these pages they are available from the District Director.)

Addresses of District Directors' Offices and Internal Revenue Service Centers, 10
Annuities, B–1
Attachments to the Return, 3
Birth or Death of Dependent, 4
Blindness—Proof of, 4
Capital Gain Distributions, 6
Care of Children and Other Dependents, 9
Casualty Losses and Thefts, 9
Changes in Marital Status, 3
Contributions, 8
Credit for Federal Taxes on Gasoline and Lubricating Oil, 5
Credit for Taxes Paid by Regulated Investment Companies, 5
Death—In Case of, 4
Death Benefit Exclusion, B–1
Deceased Taxpayers, 3
Dependents—Children and Other, 4
Student Child, 4
Support by More Than One Taxpayer, 4
Depreciation, B–2
Dividends and Other Distributions on Stock, 5
Dividends Exclusion, 5
Earned Income From Outside U.S., 3
Employee Business Expenses: Additional Information, 7
Deductible Expenses and Excess Payments, 7
Employee Business Expenses and Employer Payments, 7
Reporting Deductions and Excess Payments, 7
Estates and Trusts—Income From, B–2
Estimated Tax:
Declarations, 5
Additional Charge for Underpaying Your Tax During Year, 5
Excess F.I.C.A. Tax Withheld—Two or More Employers, 5
Exemptions: For You, 4
For Your Wife, 4
For Your Children and Other Dependents, 4
Expenses for Education, 9
Federal Income Tax Withheld, 5
Figure Your Tax Using Tax Rate Schedules, 5
Find Your Tax From Tax Tables, 5
Form W–2 Missing or Incorrect, 3
How to Pay, 3
Income To Be Reported, 4
Income Which Should Not Be Reported, 4
Instructions for:
Page 1 of Form 1040, 4
Page 2 of Form 1040, 5
Schedule B (Form 1040), B–1
Itemized Deductions, 7
Interest Deduction, 8
Interest Income, 6
Joint Return—Advantages of, 3
How to Prepare, 3
Married Persons—Joint or Separate Returns, 3
Medical and Dental Expenses, 7
Members of Armed Forces, 3
Military Combat Pay Exclusion, 5
Miscellaneous Deductions, 9
Miscellaneous Income, 6
Moving Expenses, 6
Nontaxable Distributions, 6
Net Operating Loss, 6
Other Itemized Deductions, 9
Partnerships, Estates or Trusts, etc., B–1
Pensions and Annuities, B–1
Railroad Retirement Tax on Tip Income, 5
Refund Under $1, 3
Rents, B–1
Reporting Your Income, 4
Payments in Merchandise, etc., 4
Meals and Living Quarters, 4
Retirement Income Credit, B–3
Rounding Off to Whole Dollars, 3
Royalties, B–1
Sale or Exchange of Property, 6
Separate Return—How to Prepare, 3
Sick Pay Exclusion, 6
Small Business Corporations, B–2
Social Security Number, 3
Social Security Tax on Tip Income, 5
State Gasoline Tax Table, 9
State Sales Tax on Automobiles, 15
State Sales Tax Tables, 15
Tax Due Under $1, 3
Tax From Recomputing Prior Year Investment Credit, 5
Tax Rate Schedules, 11
Tax Tables, 12, 13, 14
Taxes: You Can Deduct, 8
You Cannot Deduct, 8
Trusts, B–2
Unmarried Head of Household, 3
Use of Form 1040, 2
Use of Form 1040A, 2
Wages, Salaries, Tips, etc., 4
When and Where to File, 3
Where to Get Forms, 3
Who Must File a Tax Return, 2
Income Less Than $600, 2
If 65 or Over, 2
Widows and Widowers, 3

Use of Form 1040A

You may use Form 1040A, if: (1) Your income was less than $10,000, AND (2) it consisted of wages subject to withholding tax and not more than $200 total of other wages, interest, and dividends, AND (3) Instead of itemizing deductions, you wish to use the Tax Table or take the standard deduction.

The instructions for Form 1040A provide further information about its use.

Use of Form 1040

Generally, if your income was entirely from salary, wages, interest, dividends, and sources other than those for which schedules (B, C, D, and F) are required, you will need only Form 1040. You can use it whether you take the standard deduction or itemize your deductions.

Schedules and forms which may be required in addition to Form 1040 include:

Schedule B for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;
Schedule C for income from a personally owned business;
Schedule D for income from the sale or exchange of property;
Schedule F for income from farming;
Schedule G for income averaging;
Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;
Form 2106, Statement of Employee Business Expenses;
Form 2120, Multiple Support Declaration;
Form 2210, Statement Relating to Underpayment of Estimated Income Tax by Individuals;
Form 2440, Statement to Support Exclusion of Sick Pay;
Form 2441, Statement of Expenses for Care of Children and Certain Other Dependents;
Form 3903, Moving Expense Adjustment;
Form 4136, Computation of Credit for Federal Tax on Gasoline and Lubricating Oil; and
Form 4137, Computation of Social Security Tax on Unreported Tip Income.

Obtain these schedules and forms, as well as other supporting schedules, from the District Director.

Who Must File a Tax Return.—Every citizen or resident of the United States—whether an adult or minor—who had $600 or more income must file; except that if you are 65 or over, you must file if you had an income of $1,200 or more.

If you had an income of less than these amounts, you should file a return to get a refund if tax was withheld. Generally, a married person with income less than her (his) personal exemption will be subject to the smaller tax or get the larger refund by filing a joint return.

You must also file a timely return to obtain a refund of Federal excise taxes on gasoline and lubricating oil used for nonhighway purposes. **(See Form 4136.)**

c59—16—79726-1

Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, you must compute income without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, attach **Form 2555** to your return.

Social Security Number.—Be sure to enter your number in the space provided, exactly as shown on your card. If you are married, be sure to enter the number of your wife (husband).

If you need a number, file application Form SS–5 with the local office of the Social Security Administration. File the application early to make certain you receive your card before the deadline for filing your return. If you file an application but do not receive your card by that date, file your return and enter "Applied for" in the space provided for the number.

Members of Armed Forces.—A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

When and Where to File.—Please file as early as possible with one of the addresses shown in the **mailing instructions on page 10.** File your return on or after January 1, 1968, but not later than April 15, 1968.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under sections 911 (earned income from sources without the United States) and 931 (income from sources within possessions of the United States) should file with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933 (income from sources within Puerto Rico) should file with the Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Avenue and Bolivia Street, Hato Rey, Puerto Rico 00917.

How to Pay.—The balance of tax shown to be due on page 1, line 22, **Form 1040,** must be paid in full with your return if it amounts to $1 or more. *Make checks or money orders payable to "Internal Revenue Service."* **Please write your social security number on your check or money order.**

Tax Due or Refund Under $1.—Balances due of less than $1 need not be paid, and overpayments of less than $1 will be refunded only upon separate application.

Rounding Off to Whole Dollars.—The money items on your return and schedules may be shown in whole dollars. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

Deceased Taxpayers.—Where a person died in 1967, or in 1968 before filing a return for 1967, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate that she (he) is filing as surviving wife (husband) in the signature area of the return.

Enter the date of death in the name and address area of the return. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer.

Where to Get Forms.—As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at many banks and post offices.

Attachments to the Return.—All applicable items of income, adjustments, tax computation and deductions should be filled in on the official return forms and schedules. If more space is needed attach statements following the format of the official forms and attach them in the same order. The totals indicated on the supporting statements should also be entered on the proper lines of the official forms.

The computations of social security self-employment tax and earnings must be submitted on the official forms, Schedules C–3 and F–1. The computation of employee F.I.C.A. tax on unreported tips must be submited on the official **Form 4137.**

Form W–2 Missing or Incorrect.—Only your employer can issue or correct a Form W–2. If you have not received a Form W–2 from your employer by January 31, or the Form W–2 he gave you is incorrect, contact him as soon as possible.

Married Persons—Joint or Separate Returns

Advantages of a Joint Return.—Generally, it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return, which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names, including middle initials. (For example: "John F. and Mary L. Doe.") Both must sign the return unless the husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in the military service in Vietnam.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, each assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—Separate returns may be filed by husband and wife where each has income of his own. In such case each should report his or her own income, exemptions, and deductions in separate returns. Only the name of the filer should be entered in the name and address area of the return. Check the box "Married filing separately," page 1, line 1c of the return, write wife's (husband's) first name in space provided, and enter both social security numbers in spaces to right of name and address area. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half. See **Document No. 5192,** Community Property, available at the District Director's office.)

If one itemizes and claims actual deductions, then both must do so. If one uses the 10 percent standard deduction, the other may not use the minimum standard deduction which for a separate return is $100 plus $100 for each exemption claimed on line 4, page 1.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one having income in the name and address area. Check the box "Married filing separately," page 1, line 1c of the return. To claim the exemption for your wife or husband, check the boxes on page 1, line 2.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally, a joint return may be filed for the year, provided you have not remarried before the end of the year. You may also be entitled to the benefits of a joint return for the 2 years following the death of your husband or wife. (See "Widows and Widowers," under "Special Computations," below.)

Special Computations

Unmarried Head of Household.—The law provides special tax rates for any individual who qualifies as a "Head of Household." (See Schedule III, page 11, and Tax Table B, page 13.) Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your unmarried child or stepchild (see list on page 4) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence.

Widows and Widowers.—Under certain conditions, a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise com-

General Instructions—Con./Page 3

c59—16—79726-1

puting the tax as if a joint return were being filed. (See Schedule II, page 11, and Tax Table B, page 13.) However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer (a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or his wife) for the year of death.

Reporting Your Income

All income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by adjustments or deductions. Examples are given below.

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.
Interest on tax refunds.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings Bonds.
Profits from business or profession.
Your share of partnership profits.
Profits from sales or exchanges of real estate, securities, or other property.
Pensions, annuities, endowments.
Rents and royalties.
Your share of estate or trust income.
Employer unemployment benefits (S.U.B.).
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).
Prizes and awards (contests, raffles, etc.).
Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.
Life insurance proceeds upon death.
Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Federal Social Security benefits.
Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

Instructions for Page 1 of Form 1040

Exemptions ($600 for Each Allowable Exemption)

Line 2—You and Wife

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1967. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1968, you get the additional exemption for age on your return for 1967.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not the dependent of another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason. (For example, to obtain a refund of tax withheld where her income is less than $600.) Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1967, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) that the widest diameter of the visual field subtends an angle no greater than 20°

Line 3—Children, Other Dependents

Enter on line 3a the first names and the total number of your dependent children who lived with you during 1967.

Enter on line 3b the total number of dependents from page 2, Part I, line 3 of your return.

Each child, stepchild and other dependent claimed must meet all of the following tests:

1. **Income.**—Received less than $600 income. (If the child was under 19 or was a student, this limitation does not apply.)

2. **Support.**—Received more than half of his or her support from you (or from husband or wife if a joint return is filed). (See definition of support on this page.)

3. **Married Dependents.**—Did not file a joint return with her husband (or his wife).

4. **Nationality.**—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

5. **Relationship.**—EITHER (a) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (b) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if related by blood:
Father	Stepfather	Uncle
Grandparent	Mother-in-law	Aunt
Brother	Father-in-law	Nephew
Sister	Brother-in-law	Niece
Grandchild	Sister-in-law	

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support including also amounts ordinarily excludable from income. (For example, social security benefits.)

In figuring whether you provide more than half of the support of your child who is a student, you may disregard amounts received by him as scholarships.

Divorced or Separated Parents.—For new rules on dependency exemptions for your children if you are divorced or separated see **Document 5013,** Personal Exemptions, which is available at the District Director's office.

Birth or Death of Dependent.—You can claim a full $600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Support by More Than One Taxpayer.—If two or more persons contributed toward the support of an individual, see **Form 2120,** Multiple Support Declaration.

Line 5—Wages, Salaries, Tips, etc.—Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal services received from your employer, even though taxes and other amounts have been withheld. If an amount appears on Form W–2 in the box captioned "Other compensation paid in 1967," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1967," and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W–2. (See page 7 for treatment of reimbursed employee business expenses.)

Tips reported to your employer are included as wages on Form W–2. Tips not reported to your employer are to be included with other amounts on this line **(See Form 4137).**

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated as wages, must include the fair market value in income.

Page 4/General Instructions—Con.

e59—16—79726-1

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, do not report the value of the meals or lodging.

Exclusions for Military Combat Pay.—An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to $500 a month of such compensation. Forms W–2 issued for 1967 by the Armed Forces ordinarily do not include these payments. If there is any doubt as to whether the amount shown on your Form W–2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W–2, you will be issued a corrected Form W–2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W–2, include the difference in line 5, and attach the certificate to your return. If you are issued a corrected Form W–2, include the amount shown on that form in line 5.

Tax—Credits—Payments—Balance Due or Refund

Line 10—Find Your Tax From Tax Tables.—The Tax Tables are provided by law and save you from having to itemize deductions and figure your tax. The tables allow $600 for each exemption claimed on your return and also provide for the standard deduction.

Line 11—Figure Your Tax Using Tax Rate Schedules.—The Tax Rate Schedules on page 11 are to be used to figure your tax, if the tax tables are not used. Be sure to use the right schedule. (See page 3, "Special Computations.")

Line 12—Tax.—If your income has increased substantially this year, it may be to your advantage to figure your tax under the "averaging method." Obtain Schedule G from any Internal Revenue Service office for full details.

Line 13—Total Credits.—Enter total credits from page 2, Part V, line 4 of your return. To claim tax-free covenant bonds credit, enter the amount of credit above line 1, Part V, and write "covenant bonds" to left of the entry. You may claim this credit only if you itemize deductions.

Line 14b—Tax From Recomputing Prior Year Investment Credit.—Enter the amount that the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of such property. Attach computation.

Line 17—Federal Income Tax Withheld.—Include the total income tax withheld as reflected on Forms W–2 on this line.

Line 18—Excess F.I.C.A. Tax Withheld—Two or More Employers.—If a total of more than $290.40 of social security (F.I.C.A.) tax was withheld from the wages of *either you or your wife* because one or both of you worked for more than one employer, you may claim the excess over $290.40 as a credit against your income tax.

a. Add the social security (F.I.C.A.) tax withheld by all your employers from your wages in 1967. If joint return, *separate computations must be made for you and your wife.*

b. Subtract $290.40.

c. Enter the balance on this line.

Line 19.—Include any amounts from the following sources on this line and check box(es) to indicate credit.

Credit for Federal Taxes on Gasoline and Lubricating Oil.—If you are entitled to a tax credit for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle, and (3) in vehicles while engaged in furnishing certain public passenger land transportation service; and (b) lubricating oil used other than in a highway motor vehicle, include the credit on this line. Attach **Form 4136.** *To obtain this credit your return must be timely filed (including any extensions).*

Credit for Taxes Paid by Regulated Investment Companies.—Include the credit on this line. **Attach Copy B of Form 2439.**

Line 20—Estimated Tax Payments.—Enter the total of the estimated tax paid for the year including the amounts of any credit carryover from 1966. Married persons must show both social security numbers on their return(s) whether they filed a separate or joint declaration.

Additional Charge for Underpaying Your Tax During the Year.—If the total of lines 17, 18, and 20 is less than 80 percent (66⅔ percent for farmers and fishermen) of an amount equal to the total tax on line 16 less any credit for Federal tax on nonhighway gasoline and lubricating oil (from Form 4136), you may be liable for an additional charge unless you satisfy one or more of the four specific exceptions as explained on Form 2210. Attach this form or a statement to your return to support your computation of the additional charge or to describe the specific exceptions you believe apply.

If the additional charge is in order, show the amount in the bottom margin on page 1, Form 1040 as "additional charge" and increase line 22 or decrease line 23 accordingly.

Line 21.—If you are a beneficiary of a trust and are entitled to a tax credit because of the "throwback" rule, write "throwback credit" and show the amount of credit in space to left of entry line.

Lines 22 and 23—Social Security or Railroad Retirement Tax On Tip Income.—If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security (F.I.C.A.) or railroad retirement (R.R.) tax, you must pay these taxes with your income tax return. If any such taxes are due on tips which have been reported to your employer, he will show you the amount due on Form W–2. If the tips were not reported, fill out and attach Form 4137 in the case of tips subject to social security tax. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. This tax should be added to your "Balance Due" (line 22), or subtracted from your "Overpayment" (line 23). On the bottom margin of page 1, write the amount and the words "tax on tips," and the initials F.I.C.A. or R.R., whichever are applicable. For income tax purposes, be sure *all* of your tips are included in line 5.

Line 25—Purchase of U.S. Savings Bonds.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds by checking the first box on line 25, page 1. You will be issued as many bonds as your refund will buy providing it does not leave a balance of less than $1 to be paid by check. The excess will automatically be refunded to you. If you make this election, do not check the second box on line 25. For example, if your refund is $40 you will receive a $50 face value bond and a check for $2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

Declarations of Estimated Tax.—If you expect that your income and self-employment tax for 1968 will exceed by $40 or more the tax to be withheld from your wages, see Form 1040–ES for further information.

Instructions for Page 2 of Form 1040

Part II

Line 1a—Gross Dividends and Other Distributions on Stock.—If you own stock, any payments you receive out of the company's earnings and profits are dividends which you must report in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property they are taxable at their fair market value.

Enter on line 1a the gross amount of dividends and other distributions you receive as a stockholder, including capital gain dividends and nontaxable distributions, either directly or through a nominee or other intermediary, as a member of a partnership or as a beneficiary of an estate or trust. If you receive dividends through a nominee or other intermediary, list the name of such person.

Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions on deposits or withdrawable accounts are earnings (interest) and should be reported as interest.

There are special rules applicable to stock dividends, liquidations, stock rights, conversions and redemptions. All of these are discussed in **Document No. 5448,** Investment Income and Expenses, available at the District Director's office.

Line 1b—Exclusion.—You may exclude from your income up to $100 of dividends received from qualifying domestic corporations.

Instructions for Page 1 of Form 1040—Continued/Page 5

c50—16—70726-1

If a joint return is filed and both husband and wife have dividend income, each one may exclude $100 of dividends received from qualifying corporations, but may not use any portion of the $100 exclusion not used by the other. For example, if the husband had $300 in dividends, and the wife had $20, only $120 may be excluded on a joint return.

Taxable dividends from the following corporations do not qualify for the dividends received exclusion:

(a) Foreign corporations, including your share from a controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(d) Real estate investment trusts.

(e) China Trade Act corporations.

(f) Corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

Line 1c—Capital Gain Distributions.—Enter on this line all capital gain dividends. Also include any amounts received as return of capital which exceed the cost (or other basis) of your stock, even though such amounts are designated as nontaxable distributions by the paying corporations. The amounts included on this line must also be included in line 1a and reported on the appropriate lines of Schedule D (Form 1040).

Note.—If you received capital gain dividends and Schedule D is not needed to report any other gains or losses or to compute the alternative tax, you need not file Schedule D. Instead, enter 50 percent of capital gain dividends on page 2, Part II, under "Miscellaneous Income, and identify the source as "50% of cap. gain div." However, if you are filing Schedule G, Income Averaging, you must use Schedule D.

Line 1d—Nontaxable Distributions.—Enter on this line the total of nontaxable distributions (return of capital) not included in line 1c. Amounts reported here cannot exceed the cost (or other basis) of your stock in paying corporations since amounts received in excess of cost (or other basis) are taxable as gains and must be reported on Schedule D (Form 1040) as indicated in line 1c, above. Any amount entered on line 1d must also be included in line 1a.

Line 2—Interest.—You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and which you can withdraw. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities. **Interest received on tax refunds is taxable and must be included in your return.**

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report this interest until you cash the bond or until the year of final maturity, whichever is earlier. You may at any time elect to report each year the annual increase in value. However, if you do so, you must report in the first year the entire increase to date on all such bonds, and must continue to report the annual increase each year.

Line 3—Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc.—See pages B–1, B–2, and B–3 for instructions for Schedule B (Form 1040).

Line 4—Business income or loss (Schedule C).—The law taxes the profits from a business or profession—not its total receipts. Use separate Schedule C (Form 1040) to figure your profit or loss from business operations. Enter on this line the amount shown on line 27, page 1, Schedule C (Form 1040). Use Schedule C–3 to figure self-employment tax.

Line 5—Sale or exchange of property (Schedule D).—If you sell your house, securities, or any other kind of property, use Schedule D (Form 1040) to figure your gains or losses. Enter on this line the amount shown on line 4, Part IV, page 2, Schedule D (Form 1040).

Line 6—Farm income or loss (Schedule F).—For the assistance of farmers, a separate Schedule F (Form 1040) is provided to report farm income for *income and self-employment* tax purposes.

Line 7—Miscellaneous Income.—If you cannot find a specific place on your return or related schedules to list certain types of income, report it here. The source of income reported here must be identified. Report here amounts received as alimony, separate maintenance, prizes and awards; also, recoveries of bad debts and other items which reduced your tax in a prior year. A refund of State income tax should be entered here. The general rule is that a refund of State income tax is income to the taxpayer if a deduction was taken for a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed. If no claim is filed, report when the taxing authority notifies you of the overpayment.

Net Operating Loss.—If, in 1967, your business or profession lost money, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property or real property used in your trade or business, you can apply the losses against your 1967 income. If the losses exceed your income, the excess is a "net operating loss" which generally may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for **Form 1045** to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1967, it should be entered as a "minus" figure under "Misc. income." Attach a statement showing the computation.

Part III

Line 1—Sick Pay Exclusion.—You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

(a) *Over 75 percent*—

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is a 30-calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed $100 a week.

(b) *75 percent or less*—

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed $75 a week. There is no exclusion for the waiting period, regardless of whether you were sick or injured, unless you were hospitalized at least 1 day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed $100.

Where the exclusion is limited to a weekly rate of $100, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 100, and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of $75, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 75, and dividing the result by the weekly rate of payment.

See Form 2440 for additional information. Attach this form or a statement showing your computation, and indicating the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

Line 2—Moving Expenses.—Except as noted, employees, including new employees, can deduct certain moving expenses (transportation of household goods, personal effects and members of

659—16—79726-1

the household, and meals and lodging while in transit). The deduction is allowed only if *(a)* the change in job location would have added at least 20 miles to the distance to work if the taxpayer had not moved to a new residence, or, *(b)* he had no former principal place of work, and his new place of work is at least 20 miles from his former residence, and *(c)* during the 12-month period immediately following his arrival in the general location of his new principal place of work the taxpayer is a full-time employee in such general location during at least 39 weeks.

See **Form 3903** for full details. Attach the form or a statement which includes the amount of your reimbursement and the amount of the deductible expenses. Enter any excess reimbursement on page 2, Part II, under "Misc. income," and enter any excess expenses on page 2, Part III, line 2 of your return. However, if your employer included the reimbursement on Form W–2, and the reimbursement is included on page 1, line 5, of your return, merely attach a list of your deductible expenses and enter the total on page 2, Part III, line 2.

If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the allowable expenses, you should not report the reimbursement or the expenses.

Line 3—Employee Business Expenses and Employer Payments

Deductible Expenses and Excess Payments.—You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, the excess must be reported as income on your return.

(a) *Travel and transportation.*—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(b) *Meals and lodging.*—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location.

(c) *Outside salesmen.*—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

(d) *Other business expenses.*—If you itemize deductions on page 2, Part IV of your return, you may also deduct (under the heading "Miscellaneous deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

o59—16—79726-1

Additional Information.—If you claim a deduction for these employee business expenses you must submit the following information with your return. You may use **Form 2106** for this purpose.

(a) The total of all amounts received from or charged to your employer for business expenses,

(b) The amount of your business expenses broken down into broad categories, and

(c) The number of days away from home on business.

If you do not claim a deduction, you must attach the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting, if you received an allowance not in excess of $25 a day, instead of subsistence, or a mileage allowance not in excess of 15 cents a mile, and established time, place, and business purpose of the travel. For higher rates in special cases, such as foreign travel, consult your District Director.

If you operate your own automobile for business purposes, you may figure the cost of operating your automobile at a standard mileage rate of 10 cents a mile for the first 15,000 miles of business use, and 7 cents a mile for such use in excess of 15,000 miles, rather than deducting the actual expenses. Use of this method is optional on a yearly basis. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

This simplified method cannot be used if depreciation has been claimed using a method other than straight line, or where additional first-year depreciation has been claimed.

Whether or not you are required to submit the additional information described above, check the box for expense accounts on page 2 of Form 1040. See **"Note"** below.

Reporting Deductions and Excess Payments.—The expenses and payments are to be reported as follows:

(a) If the employer payments exceed the expenses, report the excess on page 2, Part II, under "Misc. income."

(b) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "Outside Salesman," may be deducted on page 2, Part III, line 3. If you itemize deductions, the unreimbursed portion of *Other business expenses* may be deducted on page 2, Part IV, under "Miscellaneous deductions."

(c) If the expenses equaled the payments, no further entry is required on the form.

Note.—If, however, the reimbursement was included on Form W–2 by your employer, and the reimbursement is included on page 1, line 5, of your return, attach a statement containing the information set forth under the caption "Additional Information" on this page, and enter the total expense on page 2, Part III, line 3.

Part IV—Itemized Deductions—If you do not use Tax Table or Standard Deduction

Medical and Dental Expenses.—If you itemize deductions, you can deduct, within the limits described, the amounts you paid during the year (not compensated by hospital, health or accident insurance, or otherwise) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had $600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense, even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For

Physicians, dentists, nurses, and other professional practitioners
Drugs or medicines
Hospitals
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance

You CANNOT Deduct Payments For

Funeral expenses and cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance
Cosmetics

Figuring the Deduction

(1) Medical Care Insurance.—You can deduct an amount equal to one-half of the insurance premiums paid for medical care for yourself, your wife, and dependents. The maximum amount deductible is $150. The other one-half, plus any excess over the $150 limit, is deductible subject

Instructions for Page 2 of Form 1040—Continued/Page 7

to the 3 percent limitation described in (3) below. The $3 monthly payments for supplementary medical insurance under "Medicare" are deductible, but the hospital insurance tax which is included as part of the Social Security tax and withheld from wages or paid on self-employment income is not deductible.

(2) Medicine and Drugs.—The total amount paid for medicine and drugs for yourself, your wife and your dependents must be reduced by 1 percent of line 9, page 1, Form 1040.

(3) Medical and Dental Expenses.—You can deduct that portion of your medical and dental expenses which exceeds 3 percent of line 9, page 1, of Form 1040 and which was paid for persons described in (1) and (2).

The 1 percent and 3 percent limitations apply in all cases, regardless of your age, or the age of your wife or other dependents.

Contributions.—If you itemize deductions, you can deduct gifts to:

(a) Religious, charitable, educational, scientific or literary organizations, and organizations for the prevention of cruelty to children or animals, unless the organization is operated for personal profit, or a substantial part of its activities is the carrying on of propaganda or otherwise attempting to influence legislation.

(b) Fraternal organizations if they are to be used for charitable, religious, etc., purposes.

(c) Certain veterans' organizations.

(d) Governmental agencies which will use the gifts exclusively for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

The law does not allow deductions for gifts to individuals or foreign organizations.

A contribution may be made in cash (checks, money orders, etc.) or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than $200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. **Document No. 5672** furnishes information and guidelines relative to appraisals of contributed property. It can be obtained from the Superintendent of Documents, Washington, D.C. 20402, at 5 cents a copy. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code. (See instructions for Schedule D for definition of sections 1245 and 1250 property.) Generally, a charitable deduction for a transfer of a future interest in tangible personal property is not allowed until the entire interest has been transferred.

Generally, the deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10 percent is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraph (a) which are "publicly supported" as well as organizations referred to in paragraph (d). Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult an Internal Revenue Service office for a possible carryover deduction. If you have contributions carried over from a prior year or years, enter them on line 12 and attach computation.

If you supported a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you spent to maintain such a student.

You CAN Deduct Gifts To

Churches, including assessments paid
Salvation Army, Red Cross, CARE
United Funds and Community Chests
Nonprofit schools and hospitals
Certain veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations
Nonprofit organizations primarily engaged in research or education for the alleviation and cure of diseases and disabilities such as asthma, cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

You CANNOT Deduct Gifts To

Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

Interest.—If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Do not include as interest such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

You CAN Deduct Interest On

Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On

Indebtedness of another person when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

Taxes.—If you itemize deductions, you can deduct general State or local retail sales taxes if they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In certain cases, you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax. Average general sales tax tables are provided in these instructions.

If part or all of the cost of your automobile tags was based on the value of your automobile, then such amount is deductible as personal property tax.

If you had any other deductible tax which does not fit one of the five categories shown, describe the tax and list amount in the space below "Personal property," and include amount in "Total taxes."

In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

Deduct business Federal taxes, or any taxes paid in connection with a business or profession in Part II of Schedule B, or Schedule C or F.

You CAN Deduct

Real estate taxes
State and local gasoline taxes
General sales taxes
State and local income taxes
Personal property taxes

You CANNOT Deduct

Any Federal excise taxes on your personal expenditures, such as taxes on transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees, tags, drivers licenses
Water taxes
Taxes you paid for another person
Alcoholic beverage, cigarette, and tobacco taxes
Selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax

c59—16—79720-1

STATE GASOLINE TAX TABLE

You may figure the deduction for State tax on gasoline used in your car by using the following table which is based on information available as of August 15, 1967. If all or part of your mileage was driven in a four-cylinder (or less) car, the deduction for that mileage should be one-half of the table amount. If you can establish that you paid a larger amount, you are entitled to deduct that amount.

Find the rate of gasoline tax for your State in the list below. Where the rate of gasoline tax changed in 1967, find the deduction for mileage driven at each rate, and add the two amounts.

Alabama 7¢
Alaska 8¢
Arizona 7¢
Arkansas 7.5¢
California 7¢
Colorado 6¢
Connecticut 6¢ after June 30, 7¢
Delaware 7¢
Dist. of Col. 7¢
Florida 7¢
Georgia 6.5¢
Hawaii 5¢
Idaho 6¢
Illinois 5¢ after July 31, 6¢
Indiana 6¢
Iowa 7¢
Kansas 5¢
Kentucky 7¢
Louisiana 7¢
Maine 7¢
Maryland 7¢
Massachusetts 6.5¢
Michigan 6¢
Minnesota 6¢ after June 30, 7¢
Mississippi 7¢
Missouri 5¢
Montana 6¢ after June 30, 6.5¢
Nebraska 7.5¢
Nevada 6¢
New Hampshire 7¢
New Jersey 6¢
New Mexico 6¢ after June 30, 7¢
New York 6¢
North Carolina 7¢
North Dakota 6¢
Ohio 7¢
Oklahoma 6.58¢
Oregon 6¢ after Sept. 30, 7¢
Pennsylvania 7¢
Rhode Island 7¢
South Carolina 7¢
South Dakota 6¢
Tennessee 7¢
Texas 5¢
Utah 6¢
Vermont 6.5¢
Virginia 7¢
Washington 7.5¢ after April 30, 9¢
West Virginia 7¢
Wisconsin 7¢
Wyoming 5¢ after May 19, 6¢

Nonbusiness Mileage Driven	RATE PER GALLON							Nonbusiness Mileage Driven	RATE PER GALLON						
	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢		5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢
Under 3,000	$7	$8	$9	$10	$10	$11	$13	10,000 to 10,999	$36	$44	$47	$51	$55	$58	$66
3,000 to 3,499	11	14	15	16	17	18	20	11,000 to 11,999	40	48	52	56	60	64	72
3,500 to 3,999	13	16	17	18	20	21	23	12,000 to 12,999	43	52	56	61	65	69	78
4,000 to 4,499	15	18	19	21	22	24	27	13,000 to 13,999	47	56	61	66	70	75	84
4,500 to 4,999	17	20	21	23	25	26	30	14,000 to 14,999	50	60	65	70	76	81	91
5,000 to 5,499	18	22	24	26	27	29	33	15,000 to 15,999	54	65	70	75	81	86	97
5,500 to 5,999	20	24	26	28	30	32	36	16,000 to 16,999	57	69	74	80	86	92	103
6,000 to 6,499	22	26	28	30	33	35	39	17,000 to 17,999	61	73	79	85	91	97	109
6,500 to 6,999	23	28	30	33	35	38	42	18,000 to 18,999	64	77	84	90	96	103	116
7,000 to 7,499	25	30	33	35	38	40	45	19,000 to 19,999	68	81	88	95	102	108	122
7,500 to 7,999	27	32	35	38	40	43	48	20,000 miles*	70	83	91	98	105	111	125
8,000 to 8,499	29	34	37	40	43	46	52								
8,500 to 8,999	30	36	40	43	46	49	55								
9,000 to 9,499	32	39	42	45	48	51	58								
9,500 to 9,999	34	41	44	47	51	54	61								

*For over 20,000 miles, use table amounts corresponding to total mileage driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.

MISCELLANEOUS DEDUCTIONS

Care of Children and Other Dependents.—If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies, may deduct certain expenses. This deduction is not to exceed a total of $600 for one dependent, or $900 for two or more dependents for the care of:

(a) dependent children under 13 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves;

if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

In the case of a woman who is married, the deduction is allowed if:

(a) she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or

(b) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds $6,000. *This limitation does not apply to expenses incurred while the husband is incapable of self-support because he is mentally or physically defective.*

In case of a husband whose wife is incapacitated, the deduction is allowed if he files a joint return with his wife. Then, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds $6,000. *This limitation does not apply to expenses incurred while the wife is institutionalized if she is institutionalized for at least 90 consecutive days or a shorter period if she dies.*

Do not deduct any child care payments to a person for whom you claim an exemption.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for dependent care may be deducted.

Attach **Form 2441**, or a statement setting forth all pertinent information.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces, limited to the amount in excess of $100 for each loss. Damage to your car by collision or accident can be deducted if due merely to faulty driving, but cannot be deducted if due to your willful act or willful negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty, less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received and the $100 limitation. Attach an explanation showing details of each casualty.

You CAN Deduct Losses On

Property such as your home, clothing, or automobile destroyed or damaged by fire

Property, including cash, which is stolen from you

Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On

Personal injury to yourself or another person

Accidental loss by you of cash or other personal property

Property lost in storage or in transit

Damage by rust, gradual erosion or deterioration

Animals or plants damaged or destroyed by disease

Expenses for Education.—You may deduct expenses for education if they are not personal expenditures or do not constitute an inseparable aggregate of personal and capital expenditures and are for education which:

(a) Maintains or improves skills required in your employment or other trade or business, or

(b) Meets the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your established salary, status, or employment.

Expenses incurred for education which: (a) is required in order to meet the minimum educational requirements for qualification in an employment or other trade or business; or (b) is part of a program of study being pursued which will lead to qualifying for a new trade or business, are personal expenses or constitute an inseparable aggregate of personal and capital expenditures, and, therefore, are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 7 for employee business expenses. (See **Document No. 5952**, Educational Expenses, available at the District Director's office.)

Other.—If you itemize deductions, you can deduct several other types of expenses under "Miscellaneous deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary

Instructions for Page 2 of Form 1040—Continued/Page 9

659—16—797726-1

employee business expenses which have not been claimed on page 2, Part III.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not made under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

You CAN Deduct Cost Of

Safety equipment, tools and supplies, used in your job

Dues to unions or professional societies

Business entertainment

Fees to employment agencies

You CANNOT Deduct Cost Of

Travel to and from work

Entertaining friends

Bribes and illegal payments

MAILING ADDRESSES OF DISTRICT DIRECTORS' OFFICES AND INTERNAL REVENUE SERVICE CENTERS

If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office. Use street address only if shown. Send your return to "Internal Revenue Service" at one of the following addresses:

IF YOU ARE DUE A REFUND	STATE	OTHER RETURNS
4800 Buford Highway, Chamblee, Ga. 30006	ALABAMA	4800 Buford Highway, Chamblee, Ga. 30006
1160 West 1200 South St., Ogden, Utah 84405	ALASKA	Anchorage, Alaska 99501.
1160 West 1200 South St., Ogden, Utah 84405	ARIZONA	Phoenix, Ariz. 85025.
3651 Interregional Highway, Austin, Tex. 78740	ARKANSAS	Little Rock, Ark. 72203.
1160 West 1200 South St., Ogden, Utah 84405	CALIFORNIA	Los Angeles, Calif. 90012; San Francisco, Calif. 94102.
3651 Interregional Highway, Austin, Tex. 78740	COLORADO	Denver, Colo. 80202.
310 Lowell St., Andover, Mass. 01812	CONNECTICUT	Hartford, Conn. 06115.
11601 Roosevelt Blvd., Philadelphia, Pa. 19155	DELAWARE	Wilmington, Del. 19802.
11601 Roosevelt Blvd., Philadelphia, Pa. 19155	DISTRICT OF COLUMBIA	Baltimore, Md. 21202.
4800 Buford Highway, Chamblee, Ga. 30006	FLORIDA	4800 Buford Highway, Chamblee, Ga. 30006.
4800 Buford Highway, Chamblee, Ga. 30006	GEORGIA	4800 Buford Highway, Chamblee, Ga. 30006.
1160 West 1200 South St., Ogden, Utah 84405	HAWAII	Honolulu, Hawaii 96813.
1160 West 1200 South St., Ogden, Utah 84405	IDAHO	Boise, Idaho 83701.
2306 E. Bannister Rd., Kansas City, Mo. 64170	ILLINOIS	Chicago, Ill. 60602; Springfield, Ill. 62704.
Cincinnati, Ohio 45298	INDIANA	Indianapolis, Ind. 46204.
2306 E. Bannister Rd., Kansas City, Mo. 64170	IOWA	Des Moines, Iowa 50309.
3651 Interregional Highway, Austin, Tex. 78740	KANSAS	Wichita, Kans. 67202.
Cincinnati, Ohio 45298	KENTUCKY	Louisville, Ky. 40202.
3651 Interregional Highway, Austin, Tex. 78740	LOUISIANA	New Orleans, La. 70130.
310 Lowell St., Andover, Mass. 01812	MAINE	Augusta, Maine 04330.
11601 Roosevelt Blvd., Philadelphia, Pa. 19155	MARYLAND	Baltimore, Md. 21202.
310 Lowell St., Andover, Mass. 01812	MASSACHUSETTS	Boston, Mass. 02203
Cincinnati, Ohio 45298	MICHIGAN	Detroit, Mich. 48226.
2306 E. Bannister Rd., Kansas City, Mo. 64170	MINNESOTA	St. Paul, Minn. 55101.
4800 Buford Highway, Chamblee, Ga. 30006	MISSISSIPPI	4800 Buford Highway, Chamblee, Ga. 30006.
2306 E. Bannister Rd., Kansas City, Mo. 64170	MISSOURI	St. Louis, Mo. 63101.
1160 West 1200 South St., Ogden, Utah 84405	MONTANA	Helena, Mont. 59601.
2306 E. Bannister Rd., Kansas City, Mo. 64170	NEBRASKA	Omaha, Nebr. 68102.
1160 West 1200 South St., Ogden, Utah 84405	NEVADA	Reno, Nev. 89502.
310 Lowell St., Andover, Mass. 01812	NEW HAMPSHIRE	Portsmouth, N.H. 03801.
11601 Roosevelt Blvd., Philadelphia, Pa. 19155	NEW JERSEY	Newark, N.J. 07102.
3651 Interregional Highway, Austin, Tex. 78740	NEW MEXICO	Albuquerque, N. Mex. 87101.
310 Lowell St., Andover, Mass. 01812	NEW YORK	Albany, N.Y. 12210; 35 Tillary St., Brooklyn, N.Y. 11201; Buffalo, N.Y. 14202; Manhattan District—120 Church St., New York, N.Y. 10007.
4800 Buford Highway, Chamblee, Ga. 30006	NORTH CAROLINA	4800 Buford Highway, Chamblee, Ga. 30006.
2306 E. Bannister Rd., Kansas City, Mo. 64170	NORTH DAKOTA	Fargo, N. Dak. 58102.
Cincinnati, Ohio 45298	OHIO	Cleveland, Ohio 44113; Cincinnati, Ohio 45202.
3651 Interregional Highway, Austin, Tex. 78740	OKLAHOMA	Oklahoma City, Okla. 73102.
1160 West 1200 South St., Ogden, Utah 84405	OREGON	Portland, Oreg. 97232.
Director of International Operations, Washington, D.C. 20225.	PANAMA CANAL ZONE	Director of International Operations, Washington, D.C. 20223.
11601 Roosevelt Blvd., Philalelphia, Pa. 19155	PENNSYLVANIA	Philadelphia, Pa. 19108; Pittsburgh, Pa. 15222.
Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave., Hato Rey, Puerto Rico 00917.	PUERTO RICO	Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave., Hato Rey, Puerto Rico 00917.
310 Lowell St., Andover, Mass. 01812	RHODE ISLAND	Providence, R.I. 02907.
4800 Buford Highway, Chamblee, Ga. 30006	SOUTH CAROLINA	4800 Buford Highway, Chamblee, Ga. 30006.
2306 E. Bannister Rd., Kansas City, Mo. 64170	SOUTH DAKOTA	Aberdeen, S. Dak. 57401.
4800 Buford Highway, Chamblee, Ga. 30006	TENNESSEE	4800 Buford Highway, Chamblee, Ga. 30006.
3651 Interregional Highway, Austin, Tex. 78740	TEXAS	Austin, Tex. 78701; Dallas, Tex. 75201.
1160 West 1200 South St., Ogden, Utah 84405	UTAH	Salt Lake City, Utah 84110.
310 Lowell St., Andover, Mass. 01812	VERMONT	Burlington, Vt. 05402.
11601 Roosevelt Blvd., Philadelphia, Pa. 19155	VIRGINIA	Richmond, Va. 23240.
Permanent residents: Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, V.I. 00801; Others: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917.	VIRGIN ISLANDS	Permanent residents: Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, V.I. 00801; Others: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917.
1160 West 1200 South St., Ogden, Utah 84405	WASHINGTON	Tacoma, Wash. 98402.
Cincinnati, Ohio 45298	WEST VIRGINIA	Parkersburg, W. Va. 26102.
2306 E. Bannister Rd., Kansas City, Mo. 64170	WISCONSIN	Milwaukee, Wis. 53202.
3651 Interregional Highway, Austin, Tex. 78740	WYOMING	Cheyenne, Wyo. 82001.
U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under sections 911 and 931: Director of International Operations, Internal Revenue Service, Washington D.C. 20225.	FOREIGN ADDRESSES	U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under sections 911 and 931: Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

c59—16—79726-1

SCHEDULE C (Form 1040)
U.S. Treasury Department
Internal Revenue Service

Profit (or Loss) From Business or Profession

(Sole Proprietorships)

(Compute social security self-employment tax on Schedule C–3 (Form 1040))

1967

Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065

Name and address as shown on page 1, Form 1040

A Principal business activity .....; product .....
(See separate instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name ..... C Employer Identification Number .....

D Business address if different from above, otherwise enter "same" .....

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other. (ZIP code)

F Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1967? ☐ Yes ☐ No.

G Is this business located within the boundaries of the city, town, etc., indicated on Line D? ☐ Yes ☐ No.

H Did you own this business at the end of 1967? ☐ Yes ☐ No.

I How many months in 1967 did you own this business? .....

1	Gross receipts or gross sales $..... Less: Returns and allowances $.....		$.....
2	Inventory at beginning of year (if different from last year's closing inventory attach explanation)	.....	
3	Merchandise purchased $....., less cost of any items withdrawn from business for personal use $.....	.....	
4	Cost of labor (do not include salary paid to yourself)	.....	
5	Material and supplies	.....	
6	Other costs (explain in Schedule C–1)	.....	
7	Total of lines 2 through 6	.....	
8	Inventory at end of this year	.....	
9	**Cost of goods sold** (subtract line 8 from line 7)		.....
10	**Gross profit** (subtract line 9 from line 1)		.....

OTHER BUSINESS DEDUCTIONS

11	Depreciation (explain in Schedule C–2)	.....
12	Taxes on business and business property (explain in Schedule C–1)	.....
13	Rent on business property	.....
14	Repairs (explain in Schedule C–1)	.....
15	Salaries and wages not included on line 4 (exclude any paid to yourself)	.....
16	Insurance	.....
17	Legal and professional fees	.....
18	Commissions	.....
19	Amortization (attach statement)	.....
20	Retirement plans, etc. (other than your share—see separate instructions)	.....
21	Interest on business indebtedness	.....
22	Bad debts arising from sales or services	.....
23	Losses of business property (attach statement)	.....
24	Depletion of mines, oil and gas wells, timber, etc. (attach schedule)	.....
25	Other business expenses (explain in Schedule C–1)	.....
26	Total of lines 11 through 25	
27	**Net profit (or loss)** (subtract line 26 from line 10). Enter here; in Schedule C–3, line 1; and on Form 1040, page 2, **Part II**, line 4	

SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 25

C

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

c69—16—70721-1

Schedule C (Form 1040) 1967 Page 2

SCHEDULE C–2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedures 62–21 and 65–13 as well as for those taxpayers who wish to continue using practices authorized prior to these revenue procedures. Where double headings appear use the first heading for depreciation under Revenue Procedures 62–21 and 65–13 and the second heading for other authorized practices.

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →							
2 Totals							
3 Less: Amount of depreciation claimed elsewhere in Schedule C							
4 Balance—Enter here and on page 1, line 11							

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Proc's 62–21 & 65–13							
2 Other							

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 27, page 1, is less than $10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and wages
Owner		
1		
2		
3		
4		
5		

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

J A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was your principal business.) ☐ YES ☐ NO

K Vacations for you or members of your family, or employees or member of their families? (Other than vacation pay reported on Form W–2.) ☐ YES ☐ NO

L The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) ☐ YES ☐ NO

M The attendance of members of your family or your employees' families at conventions or business meetings? ☐ YES ☐ NO

ADDITIONAL INFORMATION

1 Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☐ NO. If "Yes," attach explanation.

2 Are you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1967? (See last paragraph of separate instructions for Schedule C.) ☐ YES ☐ NO. If "Yes," where were they filed? .....

o59—16—79721-1 GPO

INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1967

U.S. Treasury Department—Internal Revenue Service

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (loss) on page 2, Part II, line 4, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C–3 (Form 1040). If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule C–3; however, write "Exempt—Form 4029" to the left of the entry space on line 15, page 1 of Form 1040.

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal business activity and product.—Give the one business activity that accounts for the largest percentage of gross income included on page 1, line 1, of Schedule C. State the broad field of business activity as well as the product or service, for example "wholesale—drugs," "retail—apparel," etc.

Item D—Business address.—If business is actually conducted at address shown on page 1, Form 1040, write "same" on this line. Enter business address only if different from address shown on page 1, Form 1040. Use street address rather than box numbers.

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, etc. **Returns and allowances.**—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1964, 1965, 1966, and 1967 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2–9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington, D.C. 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

OTHER BUSINESS DEDUCTIONS

Line 11—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, see the instructions for Form 1040. The depreciation instructions discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedures 62–21 and 65–13. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C–2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed. Complete the "Summary of Depreciation" showing the amounts computed under the methods and procedures indicated.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Amortization.—For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 20—Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Line 22—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 23—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, if not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance proceeds, salvage value, and deductible loss.

Line 24—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be attached to your return.

Line 25—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 7 of the Form 1040 instructions for optional method of computing deductible automobile expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Misc. income."

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

Information returns.—You may be required to file information returns for certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities and pensions. For more detailed information see instructions on Form 1096.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1967—O–260-009

SCHEDULE F (Form 1040)
U.S. Treasury Department
Internal Revenue Service

Schedule of Farm Income and Expenses

(Compute social security self-employment tax on Schedule F–1 (Form 1040))
Attach this schedule to your income tax return, Form 1040

1967

Name and address as shown on Form 1040

Business name and address .....

Location of farm(s) and number of acres in each farm ..... | Employer identification number

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

PART I.—Report in the applicable column below receipts from sale of livestock held primarily for sale. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle		$	Eggs		$	Mdse. rec'd for produce	$
			Meat products			Machine work	
Sheep			Poultry, dressed			Wood and lumber	
Swine			Wool			Other forest products	
Poultry			Honey			Patronage dividends, per-unit	
Bees			Syrup and sugar			retains	
Grain			Other (specify):			Agricultural program payments:	
Hay						(1) In cash	
Cotton						(2) In materials and services	
Tobacco						(3) Commodity Credit loans forfeited (or under election)	
Vegetables						Other (specify):	
Fruits and nuts							
Dairy products							

Total of columns 1, 2, and 3. Enter here and in Part IV, line 1 below . . . . . $

PART II.—SALES OF PURCHASED LIVESTOCK AND OTHER ITEMS PURCHASED FOR RESALE

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		$	$	$
Totals (enter amount from column e, in Part IV, line 2 below)		$	$	$

PART III.—FARM EXPENSES FOR TAXABLE YEAR (see separate instructions)

F

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	$	Veterinary, medicine	$	Retirement plans, etc. (Other than your share—See instructions)	$
Repairs, maintenance		Gasoline, fuel, oil		Other (specify):	
Interest		Storage, warehousing			
Feed purchased		Taxes			
Seed, plants purchased		Insurance			
Fertilizers, lime		Utilities			
Machine hire		Rent of farm, pasture			
Supplies purchased		Freight, trucking			
Breeding fees		Conservation expenses			

Total of columns 1, 2, and 3. Enter here and in Part IV, line 4 below (cash method), or page 2, Part VII, line 6 (accrual method) . . . . . $

PART IV.—SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1 Sale of livestock and produce raised and other farm income	$	4 Farm expenses (from Part III)	$
2 Profit (or loss) on sale of purchased livestock and other purchased items		5 Depreciation (from Part V)	
3 Gross profits*	$	6 Other farm deductions (specify):	
		7 Total deductions	$

8 Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on page 2, Part II, line 6, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F–1 . . . . . $

*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F–1 (Form 1040).)

Schedule F (Form 1040) 1967 — Page 2

PART V.—DEPRECIATION (see instructions) (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes)
This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedures 62–21 and 65–13 as well as for those taxpayers who wish to continue using practices authorized prior to these revenue procedures. Where double headings appear use the first heading for depreciation under Revenue Procedures 62–21 and 65–13 and the second heading for other authorized practices.

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →							
Total cost or other basis .							

2 Total depreciation (enter in Part IV, line 5 (cash method), or in Part VII, line 7 (accrual method)) . . . . . $

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Proc's. 62–21 and 65–13							
2 Other . . .							

PART VI.—FARM INCOME FOR TAXABLE YEAR—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
Totals (enter here and in Part VII below) . . .		$ (Enter on line 3)		$ (Enter on line 4)				$ (Enter on line 1(b))		$ (Enter on line 1(a))

PART VII.—SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1(a) Inventory of livestock, crops, and products at end of year .	$	6 Farm expenses (from Part III).	$
(b) Sales of livestock, crops, and products during year . . .		7 Depreciation (from Part V) .	
(c) Agricultural program payments:		8 Other farm deductions	
(1) In cash		(specify):	
(2) In materials and services			
(3) Commodity Credit loans forfeited (or under election) .			
(d) Other farm income (specify):			
Total of line 1(d)			
2 Total	$		
3 Inventory of livestock, crops, and products at beginning of year	$		
4 Cost of livestock and products purchased during year		Total of line 8	
5 Gross profits (subtract the sum of lines 3 and 4 from line 2)* .	$	9 Total deductions	$

10 Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on page 2, Part II, line 6, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F–1 . . . . . $

*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F–1 (Form 1040).)

U.S. GOVERNMENT PRINTING OFFICE: 1967—O–260–011

U.S. Treasury Department
Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1967

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

CASH RECEIPTS AND DISBURSEMENTS METHOD

Include in income (a) cash and the value of merchandise or other property received from the sale of livestock and produce raised during the taxable year or prior years, (b) the profits received from the sale of any livestock and other items purchased, and (c) income received from all other sources. Expenses will be the amounts paid during the taxable year plus deductions such as depreciation, etc.

ACCRUAL METHOD

The gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not. You may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, in addition to other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm and did not materially participate in its operation, report the income in Part II of Schedule B (Form 1040).

Qualified per-unit retain certificates and patronage dividends received from cooperatives in cash, qualified written notices of allocation, or other property (to the extent of fair market value), are to be included in farm income.

Non-qualified per-unit retain certificates and patronage dividends received in the form of nonqualified written notices of allocation are not to be included in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

Income from farming is subject to the self-employment tax. (See page 2 of Schedule F–1 (Form 1040).) If you have filed Form 4029, do not file Schedule F–1, however, write "Exempt—Form 4029" to the left of the entry space on line 15, page 1 of Form 1040.

If you use the "cash method," include in income any Federal gasoline tax claimed as a credit on Form 1040 for the prior year. However, if you use the "accrual method," include in income any Federal gasoline tax you are claiming as a credit on Form 1040 for this year.

Agriculture Program Payments.

In Cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If benefits were received in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans Forfeited (or under election).—If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include these amounts in income when received. If you made this election, or delivered or forfeited the pledged commodity, enter the amounts received on this line. If you made such an election, attach to your return a statement showing details of such loans. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

EXPENSES AND OTHER DEDUCTIONS

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—These and similar materials may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, etc.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Rent of farm, part of farm, or pasture.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on the line provided on page 1, Part III, column 3, of Schedule F. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

Automobile expenses, Special Rule.—See page 7 of the Form 1040 Instructions for optional method.

Other farm expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from farming, or $5,000 whichever is lesser.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, if not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible; for animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Misc. income."

Additional information available.—You may obtain I.R.S. Publication No. 225, Farmer's Tax Guide, free from your county agricultural agent or any Internal Revenue Service office.

☆ U.S. GOVERNMENT PRINTING OFFICE : 1967—O-260-012

FORM **1065**
U.S. Treasury Department
Internal Revenue Service

U.S. Partnership Return of Income

FOR CALENDAR YEAR 1967 or other taxable year beginning ....., 1967, and ending ....., 19.....

1967

A Employer Identification No.	Name	**D** Principal business activity (See General Instr. K)
B County in which located	Number and street	**E** Principal product or service
C Date business commenced	City or town and State ZIP code	

F Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1967? ☐ Yes ☐ No

G Is this business located within the boundaries of the city, town, etc., indicated above? ☐ Yes ☐ No

H Was this partnership in business at the end of 1967? ☐ Yes ☐ No; If How many months in 1967 was this partnership in business? .....

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction R.

INCOME

1	Gross receipts or gross sales ..... Less: Returns and allowances	
2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	
3	Gross profit	
4	Income (loss) from other partnerships, syndicates, etc. (attach statement)	
5	Nonqualifying dividends (attach list—see Instruction 5)	
6	Interest	
7	Rents (Schedule B)	
8	Royalties (attach schedule)	
9	Net farm profit (loss) (Schedule F, Form 1040)	
10	Net gain (loss) from sale or exchange of property other than capital assets (line 16, Schedule D, Form 1065)	
11	Other income (attach schedule)	
12	**TOTAL** income (lines 3 through 11)	

DEDUCTIONS

13	Salaries and wages (other than to partners)	
14	Payments to partners—salaries and interest	
15	Rent	
16	Interest (Schedule J)	
17	Taxes (Schedule J)	
18	Losses by fire, storm, shipwreck, other casualty or theft (attach statement)	
19	Bad debts (Schedule H if reserve method is used)	
20	Repairs	
21	Depreciation (Schedule I)	
22	Amortization (attach schedule)	
23	Depletion (attach schedule)	
24	Retirement plans, etc. (other than for partners—see Instruction 24)	
25	Other deductions (Schedule J)	
26	**TOTAL** deductions (lines 13 through 25)	
27	Ordinary income (loss) (line 12 less line 26)	

Schedule A—COST OF GOODS SOLD

1	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
2	Purchases	
	Less: Cost of items withdrawn for personal use	
3	Cost of labor	
4	Material and supplies	
5	Other costs (attach schedule)	
6	Total of lines 1 through 5	
7	Less: Inventory at end of year	
8	Cost of goods sold. Enter here and on line 2 above (Method of inventory valuation .....)	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

▶ ..... Signature of partner or member ..... Date

▶ ..... Signature of preparer other than partner or member ..... Address ..... Date

c59—16—79327-1

Form 1065—1967 Page 2

NOTE: Any items specially allocated to the partners should be included in the appropriate column of Schedule K, instead of the lines indicated by Schedules B through J. (See General Instruction Q)

Schedule B—INCOME FROM RENTS

1. Kind and location of property	2. Amount of rent	3. Depreciation (explain in Schedule I)	4. Repairs (explain in Schedule J)	5. Other expenses (explain in Schedule J)
1 Totals				

2 Net income (loss) (column 2 less sum of columns 3, 4, and 5). Enter here and on page 1, line 7 . . . . . |

Schedule H—BAD DEBTS (See Instruction 19)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1962						
1963						
1964						
1965						
1966						
1967						

Schedule I—DEPRECIATION (See Instruction 21)

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedures 62–21 and 65–13 as well as for those taxpayers who wish to continue using practices authorized prior to these revenue procedures. Where double headings appear use the first heading for depreciation under Revenue Procedures 62–21 and 65–13 and the second heading for other authorized practices.

1. Group and guideline class —OR— Description of property	2. Cost or other basis at beginning of year —OR— Cost or other basis	3. Asset additions in year (amount) —OR— Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life —OR— Rate (%) or life	8. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →							
2 Totals							

3 Less: Amount of depreciation claimed on line 1 above and in Schedules A and B . . . . . |

4 Balance—Enter here and on page 1, line 21 . . . . . |

Summary of Depreciation

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13							
2 Other							

Schedule J—Explanation of Lines 16, 17, and 25 on Page 1, and of Columns 4 and 5 of Schedule B

Line or column	Explanation	Amount	Line or column	Explanation	Amount

c59—16—79327-1

Form 1065—1967 Page 3

Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

1. Give name, address, and social security number of each partner. (Designate nonresident aliens, if any.) Where return of partner or member is filed in another Internal Revenue district or in an Internal Revenue service center, specify district or service center.	2. Percentage of time devoted to business	3. COST OR BASIS OF INVESTMENT IN PROPERTY				
		(i) Life Years	(ii) Basis of new property	(iii) Cost of used property	Suspension period property (iv) Included in col. (ii) & (iii)	Suspension period property (v) Amount in col. (iv) selected to be exempt
(a)		4 or more but less than 6				
		6 or more but less than 8				
		8 or more				
(b)		4 or more but less than 6				
		6 or more but less than 8				
		8 or more				
(c)		4 or more but less than 6				
		6 or more but less than 8				
		8 or more				
(d)		4 or more but less than 6				
		6 or more but less than 8				
		8 or more				
(e)		4 or more but less than 6				
		6 or more but less than 8				
		8 or more				
Totals						

	4. Ordinary income (loss) (line 27, page 1)	5. Additional first-year depreciation	6. Payments to partners—salaries and interest (line 14, page 1)	7. Qualifying dividends (attach list)	8. Net short-term gain (loss) from sale or exchange of capital assets (line 9, Schedule D)
(a)					
(b)					
(c)					
(d)					
(e)					
Totals					

	9. Net long-term gain (loss) from sale or exchange of capital assets (line 13, Schedule D)	10. Net gain (loss) under section 1231 (line 6, Schedule D)	11. Net earnings from self-employment (line 10, Schedule N)	12. Contributions (see Sch. K instructions)	13. Expense account allowance (see Sch. K instructions)
(a)					
(b)					
(c)					
(d)					
(e)					
Totals					

NOTE: See the instructions for other items required to be reported separately.

J Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes ☐ No ☐. If "Yes," attach explanation.

K Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1967? Yes ☐ No ☐

If "Yes," where were they filed? .....

L Is any member of the partnership related by blood or marriage to any other member? . . . . . ☐ YES ☐ NO

M Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member? . ☐ YES ☐ NO

N Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act? . . . ☐ YES ☐ NO

If "YES," see General Instruction P and enter appropriate amount here . . . . . $.....

O Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)

1 A hunting lodge . . . ☐, resort property . . . . ☐, working ranch or farm . ☐, pleasure boat or yacht . . ☐, fishing camp . . . . ☐, or other similar facility . . ☐? (Other than where operation of facility was the partnership's principal business.). . . . . ☐ YES ☐ NO

2 Vacations for partners or members of their families or employees or members of their families? (Other than vacation pay reported on Form W–2.) . . . . . ☐ YES ☐ NO

3 The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by partners, customers, employees, or members of their families? (Other than use by partners or employees while in business travel status.) . . . . . ☐ YES ☐ NO

4 Attendance of members of partners' families or your employees' families at conventions or business meetings? ☐ YES ☐ NO

c59—16—79327-1

Form 1065—1967 Page 4

Schedule L—BALANCE SHEETS

ASSETS	Beginning of taxable year Amount	Beginning of taxable year Total	End of taxable year Amount	End of taxable year Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Mortgage and real estate loans				
7 Other investments (attach schedule)				
8 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
9 Depletable assets				
(a) Less accumulated depletion				
10 Land (net of any amortization)				
11 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
12 Other assets (attach schedule)				
13 Total assets				
LIABILITIES AND CAPITAL				
14 Accounts payable				
15 Mortgages, notes, and bonds payable in less than 1 year				
16 Other current liabilities (attach schedule)				
17 Mortgages, notes, and bonds payable in 1 year or more				
18 Other liabilities (attach schedule)				
19 Partners' capital accounts				
20 Total liabilities and capital				

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS

	1. Capital account at beginning of year	2. Capital contributed during year	3. Ordinary income (loss) from line 27, page 1	4. Income not included in column 3 plus non-taxable income	5. Losses not included in column 3, plus unallowable deductions	6. Withdrawals and distributions	7. Capital account at end of year
(a)							
(b)							
(c)							
(d)							
(e)							
Totals							

Schedule N—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT (See instruction for Schedule N)

1	Ordinary income increased by casualty losses (line 27 plus line 18, page 1)		
2	Add: Payments to partners—salaries and interest (line 14, page 1)		
3	Net loss from sale or exchange of property other than capital assets (line 10, page 1)		
4	Total		
5	Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment		
6	Nonqualifying dividends (line 5, page 1)		
7	Interest (see instructions)		
8	Net rentals from real estate		
9	Net gain from sale or exchange of property other than capital assets (line 10, page 1)		
10	Net earnings from self-employment. Enter in column 11, Schedule K		

☆ U.S. GOVERNMENT PRINTING OFFICE : 1967—O-260-021 c50—16—79327-1 GPO

1967 US Treasury Department
Internal Revenue Service

Instructions for Form 1065 U.S. Partnership Return

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not within the meaning of the Internal Revenue Code, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

General Instructions

A. Who must file Form 1065.—Every partnership (see general instruction L for exceptions) shall, for its taxable year, make a return of income on Form 1065. If the return is filed on behalf of a syndicate, pool, joint venture, or similar group, a copy of the agreement, together with all amendments thereto, should be attached to the return, unless a copy has been previously filed.

Only one return is required for each partnership. If copies of the form are furnished to individual partners, they should be clearly identified as "duplicate copy."

B. Period to be covered by return.—The return shall be filed for the calendar year 1967 or other taxable year beginning in 1967. A partnership taxable year shall be determined as though the paftnership were a taxpayer.

C. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or the adoption by a new partnership of an initial taxable year, must meet the provisions of section 706(b) of the Code. A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442 of the Code. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

D. Time and place for filing.—The return of a resident partnership must be filed on or before the 15th day of the 4th month following the close of the taxable year of the partnership, with the District Director of Internal Revenue for the district in which the partnership has its principal office or principal place of business. The return of a foreign partnership in which all the partners are nonresident aliens shall be filed on or before the 15th day of the 6th month following the close of the taxable year of the partnership with the District Director for the district in which such partnership has a principal office or place of business.

Where the partnership does not have a principal office or place of business in the United States, the return shall be filed with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225, U.S.A.

E. Signature.—The return must be signed by one partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business of the organization, such receivers, trustees, or assignees must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. The verification is not required if the return is prepared by a regular, full-time employee of the partnership such as a clerk, secretary, bookkeeper, etc.

F. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

G. Accounting methods.—Ordinary income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect income. (See section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 through 121, for example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia is exempt.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies, paid to the partnership by reason of the death of a partner, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is exempt.

I. Information at source.—Every partnership making payments in the course of its trade or business during the calendar year of interest (other than under the $10 rule), rents, commissions, or other fixed or determinable income of $600 or more, shall file Forms 1096 and 1099. If the partnership makes payments of interest aggregating $10 or more on bank deposits, corporate bonds, stockholder's accounts, and savings and loan association accounts, it shall file Forms 1096 and 1099. A copy of Form 1099 shall also be furnished the recipient of the interest. *Exceptions*—No report is required of the following: (1) payments of any type to a corporation, (2) distributions or salaries to the partners, (3) rent paid as a tenant to a real estate agent, and (4) payments made as a broker to your customers.

J. Balance sheets.—The balance sheets of the partnership must be completed. These balance sheets, Schedule L, should agree with the books of account, otherwise any differences should be explained in an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as of the beginning and end of the taxable year.

K. Principal business activity and principal product or service.—On page 1 of the return, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 11, page 1). State the broad field of business activity such as "retail," etc., and the principal product or service, such as "food," etc.

L. Elections.—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120 rather than Form 1065 should be filed. An election to be taxed as a domestic corporation may not be made after April 14, 1966. However, an election under section 1361(f) because of a change in ownership is permissible. Elections made on or before this date will continue in force and may be revoked by the taxpayer. All elections will be automatically terminated on January 1, 1969, and unincorporated business enterprises will not be considered as domestic corporations for any period after December 31, 1968.

(2) An unincorporated organization qualifying under section 761(a), as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761–1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired.

(3) With one exception, elections affecting the computation of taxable income derived from partnership operations shall be made by the partnership. Such elections might be as to the method of accounting employed, methods of depreciation, etc. The one exception is with regard to the foreign tax credit provided for in section 901, in which case each partner may make a separate election on his individual income tax return.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations.

M. Section 702(a) items.—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows: (1) Gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable con-

tributions; (5) qualifying dividends; (6) taxes described in section 901; (7) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7 above.

N. Distribution of unrealized receivables and inventory items.—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income and reported on line 11 of page 1. See section 751 and the Regulations issued thereunder.

O. Net operating loss deduction.—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, each partner shall take into account his share of the income and losses of the partnership. The net operating loss deduction shall not be allowed in computing the net earnings from self-employment. (For limitation, see instr. for Sch. K.)

P. Information regarding renegotiable contracts.—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question N, page 3, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

Q. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly among three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in a separate schedule (see item (a) under Schedule K Instructions), instead of in the other numbered lines on page 1.

R. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachments must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the official schedule, but must be entered on page 1.

Specific Instructions

These instructions correspond with line numbers on the first page of the return, and with schedules appearing on other pages of the return.

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

Installment sales.—If, pursuant to section 453, the installment method is used, attach a schedule showing separately for the years 1964, 1965, 1966, and 1967 the following (*a*) Gross sales; (*b*) cost of goods sold; (*c*) gross profits; (*d*) percentage of gross profits to gross sales; (*e*) amount collected; and (*f*) gross profit on amount collected.

Farmer's income schedule.—For farm income attach separate Schedule F (Form 1040). (See instruction 9.)

2. Cost of goods sold (Schedule A).—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may be valued at (*a*) cost, (*b*) cost or market, whichever is lower, or (*c*) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories, must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2, includes an amount applicable to cost of operations, attach a schedule showing: (a) Salaries and wages; and (b) other costs in detail.

4. Income (loss) from other partnerships, syndicates, etc.—Enter the partnership's share of the profit (whether received or not) or loss of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year does not coincide with the annual accounting period of the other partnership, include in the return the distributive share of the net profit (loss) for the accounting period of such other partnership ending within the period for which the return is filed.

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion. Such dividends are derived from the following sources:

(*a*) Corporations organized under the China Trade Act (section 941);

(*b*) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(i) Exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(ii) Corporations to which section 931 (income from sources within possessions of the United States) applies;

(*c*) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(*d*) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(*e*) Certain real estate investment trusts under sections 856 to 858.

(*f*) Foreign corporations, including your share from a controlled foreign corporation.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.

6. Interest.—Enter total interest from all sources except: (*a*) Interest exempt from tax; (*b*) Interest on tax-free covenant bonds. See instruction for Schedule K.

8. Royalties.—Enter net income (loss) as shown on the detailed schedule to be attached to the return.

9. Net farm profit (loss).—Enter the net profit (loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K (Form 1065).

11. Other income.—Enter any other taxable income and explain its nature in an attached schedule except items requiring separate computation which are required to be reported in Schedule K. (See instr. for Sch. K.) Include taxable income from annuities and insurance proceeds.

Deductions

13. Salaries and wages.—Enter all salaries and wages not included as a deduction in line 3 of Schedule A, except salaries to partners.

14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, a deduction may be taken for payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in column 6, Schedule K.

15. Rent.—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for residential purposes.

16. Interest.—Enter interest on business indebtedness. Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as a result of a transaction wherein the partner acts in a capacity other than as a partner should be entered on this line. (The limitations on deductions for unpaid interest are set forth in section 267 of the Code.)

17. Taxes.—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc. Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported in Schedule K.

18. Losses by fire, storm, shipwreck, other casualty, or theft.—Enter losses sustained and not compensated for by insurance in any amount, nor reflected in cost of goods sold.

Theft losses can be deducted in the year in which the partnership discovers the loss, and only in that year. Attach a statement setting forth a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss claimed.

19. Bad debts.—Bad debts may be deducted in either of two ways—(*a*) when they become wholly or partially worthless, or (*b*) by reasonable addition to a reserve for bad debts. A partnership filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted to change to the other method. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change. (See instructions on separate Schedule D (Form 1065) regarding nonbusiness debts.)

20. Repairs.—Enter the cost of incidental repairs, etc., which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts.

21. Depreciation.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule I.

Adjustments to basis of property:

(a) Additional first-year depreciation.—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(b) Salvage value.—In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

Alternative Depreciation Guidelines and Rules

Revenue Procedure 62–21 (supplemented by Revenue Procedure 65–13), sets forth alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62–21 and other prescribed rules and standards.

Depreciation Methods

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62–21 or other prescribed rules and standards:

(a) Straight line.—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(b) Declining balance.—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(c) Special rules for new assets acquired after December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods previously provided, or it may be depreciated under any of the following methods provided: that the asset is tangible, that it has an estimated useful life of 3 years or more, and that the original use of the asset commenced with the partnership and commenced after December 31, 1953.

(i) Declining balance.—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(ii) Sum of the years-digits.—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(iii) Other methods.—A partnership may use any reasonable consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(iv) Real property.—The methods described in paragraphs *(i)*, *(ii)*, and *(iii)* do not apply in the case of real property (other than real property which would be eligible for the investment credit if it were not suspension period property) if the physical construction, reconstruction, or erection of such property, by any person (A) begins during the suspension period, or (B) begins, pursuant to an order placed during such period, before May 24, 1967. This applies only to that portion of the basis which is properly attributable to construction, reconstruction, or erection before May 24, 1967. The suspension period is the period beginning on October 10, 1966, and ending on March 9, 1967. Such methods may, however, be used for (1) any item of real property selected by the taxpayer if the cost of such item, when added to the aggregate cost of all other items of real property selected by the taxpayer for the entire suspension period, does not exceed $50,000, and (2) to some extent, property which was built pursuant to binding contracts and economic commitments in existence on and after October 9, 1966.

Real property affected by the suspension period may be depreciated under the same methods available for used property which may include the 150-percent declining balance method.

(d) Additional first-year depreciation.—A partnership may elect to write off part of the cost of its tangible depreciable personal property, which has a useful life of at least 6 years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property (before making any adjustment to the basis for salvage value) but the deduction for each partner may not exceed $2,000 ($4,000 if married and filing a joint return). For example—The A & B Company, a partnership consisting of A and B, purchased an asset which cost $100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is $8,000 (20 percent of $100,000 limited to $4,000 for each partner). If the asset had been purchased for $30,000 and the profit and loss ratio had been 90 percent to A and 10 percent to B, the total that could be written off would be $4,600 (20 percent of $30,000, limited to $4,600)—$4,000 for A (90 percent of $30,000 × 20 percent, limited to $4,000) and $600 for B (10 percent of $30,000 × 20 percent).

The total additional first-year depreciation should be shown on line 1 of the depreciation schedule. Do not include it on the line used to show the regular depreciation of the asset.

Enter the total depreciation, both additional first-year and regular, on the "Total" line of the depreciation schedule.

The amount of additional first-year depreciation is deducted from the total depreciation and allocated to each partner in col. 5, Schedule K.

Do not deduct additional first-year depreciation on page 1 of the form.

22. Amortization. — If the partnership elects the deduction for amortization of certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in Schedule J.

For details which must be furnished in the statements of election required by these sections, consult your District Director.

23. Depletion.—If a deduction is claimed for depletion, procure from the District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), and file with return.

24. Retirement plans, etc.—Enter on this line deductible contributions made by the partnership for its employees to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan.

If plan does not include partners as self-employed individuals, file Form 2950 (optional in the first year—see instructions for that form). If the plan includes partners as self-employed individuals, attach Form 2950-SE. Separate Forms 2950SE also must be used by each partner to determine his deduction for contributions made on his behalf by the partnership.

25. Other deductions.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of items requiring separate computation and required to be reported in Schedule K. Do not deduct losses incurred in transactions which were neither connected with the

trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion thereof, shall be allocated to each.

A partnership receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (a) the amount of each class of exempt income, and (b) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D—Gains and losses from sales or exchanges of capital assets and other property.—Except for specially allocated gains and losses, the computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on the separate Schedule D (Form 1065). Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

Schedule K—Partners' shares of income, credits, deductions, etc.—This schedule should show complete information with respect to all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members thereof are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his share in his return. However, a partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero. Each partner should be advised by the partnership of his share of the income, deductions, credits, etc., as shown in Schedule K (columns 3 to 13 inclusive) and of his share of any other items required to be shown in a separate schedule as described below.

Column 3.—A partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property having an estimated useful life of 4 years or more. Allocate to each partner the investment (including investment in suspension period property) by amount, type and life of property. The cost of used property is LIMITED TO AGGREGATE COST OF $50,000. Also, allocate to each partner, those investments in suspension period property which the partnership selects to be exempt from suspension period property. The amount selected to be exempt may NOT EXCEED $20,000 LESS THE TOTAL AMOUNT SO SELECTED FOR PRIOR TAXABLE YEARS.

When property is disposed of prior to the "life years" assigned thereto, each partner should be notified of the dates when property was purchased and sold in order that he may reflect in his return for the year of sale the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to the early disposition of such property. (For information as to whether the investment in property qualifies for the credit and for other information see Form 3468).

Column 5.—Enter each partner's distributive share of additional first-year depreciation.

Column 7.—Enter the distributive share of dividends received from domestic corporations, with respect to which the partner is entitled to an exclusion (section 116) on his individual income tax return. (See instruction 5.)

Column 12.—Enter each partner's distributive share of contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

Column 13.—EXPENSE ACCOUNT ALLOWANCE.—Expense account allowance means: (*a*) amounts, other than compensation, received as advances or reimbursements, and (*b*) amounts paid by or for the partnership, for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (*i*) the purchase of goods for resale or use in the business, and (*ii*) incidental expenses, such as the purchase of office supplies for the partnership or local transportation in connection with an errand. The partnership should maintain records to substantiate entertainment expenditures.

Complete this column for the 25 highest paid partners including limited partners. To determine the partners for whom the information is required, all allowances including such expense account allowances and the partner's share of ordinary income must be added to each partner's compensation. This column need not be completed for any partner for whom the combined amount is less than $10,000.

A separate schedule must be attached to the return showing each partner's distributive share of the following:

(a) The total of the income or gain and the total of the deduction or credit of the following items: Recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263(c)); exploration expenditures (section 615); and any items of income, gain, loss, deduction or credit subject to a special allocation under the partnership agreement which differs from the allocation of partnership income or loss generally.

(b) Taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

If you are a shareholder of a regulated investment company and receive notice on Form 2439 that the company paid tax on undistributed capital gains, enter your share of the tax paid by the regulated investment company. Partners should be instructed to claim their part of the credit on their income tax return by following the tax return instructions except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" in lieu of attaching Form 2439. Attach copy B to the partnership return.

(c) Payments by the partnership to a retirement plan on behalf of partners. For requirement of Form 2950SE and deduction by partner, see instruction 24.

(d) For the taxable year, the number of gallons of *(i)* gasoline used: (A) on a farm for farming purposes, (B) other than as fuel in a highway vehicle, and (C) in vehicles while engaged in furnishing certain public passenger land transportation service; and *(ii)* lubricating oil used, other than in a highway motor vehicle.

Each partner should attach Form 4136 to his timely filed income tax return, to claim a credit for Federal tax on such gasoline and lubricating oil on Form 1040.

Schedule N—Computation of net earnings (or loss) from self-employment.—Payments to partners—salaries and interest.—The total of amounts paid to partners which were included on line 14, page 1 of the return, must be entered on line 2 and added back to the ordinary income in arriving at the net earnings (or loss) from self-employment.

Sale or exchange of property other than capital assets from line 10, page 1.—Net loss from the sale, exchange, or involuntary conversion of business property held for 6 months or less if such property is neither stock in trade nor other property of a kind which would properly be includible in inventory at the close of the taxable year, nor property held primarily for sale to customers in the ordinary course of the trade or business must be entered on line 3. Net gains should be entered on line 9 as an exclusion.

In determining the amount of net earnings from self-employment, exclude income and deductions from the following sources:

Nonqualifying dividends from line 5, page 1.

Interest.—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer. Receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boardinghouses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net earnings from self-employment.

Partnership with income from farming.—A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See pages 1 and 2 of Schedule F–1 (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming to be included on line 3, page 1 of Schedule F–1 (Form 1040) enter your share of the gross profits shown on either line 3 of page 1 or line 5 of page 2 of the Schedule F (Form 1040) filed with the partnership return.

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1967—O-260-023

FORM **1120-S**

U.S. Treasury Department
Internal Revenue Service

U.S. Small Business Corporation Income Tax Return

for the calendar year 1967 or other taxable year beginning ....., 1967, ending ....., 19....

1967

A Date of election as small business corporation	Name	**C** Employer Identification No.
B Business Code No. (see instructions)	Number and street	**D** County in which located
	City, town, State, and ZIP code	**E** Enter total assets from line 14, column D, schedule L $

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction M.

GROSS INCOME

1	Gross receipts or gross sales ..... Less: Returns and allowances	
2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	
3	Gross profit	
4	(a) Domestic dividends	
	(b) Foreign dividends	
5	Interest on obligations of the United States and U.S. instrumentalities	
6	Other interest	
7	Gross rents	
8	Gross royalties	
9	Gains and losses (separate Schedule D, Form 1120–S)—	
	(a) Net short-term capital gain reduced by any net long-term capital loss	
	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than $25,000, see instructions)	
	(c) Net gain (loss) from sale or exchange of property other than capital assets	
10	Other income (attach schedule)	
11	Total income, lines 3 through 10	

DEDUCTIONS

12	Compensation of officers (Schedule E)	
13	Salaries and wages (not deducted elsewhere)	
14	Repairs (do not include capital expenditures)	
15	Bad debts (Schedule F if reserve method is used)	
16	Rents	
17	Taxes (attach schedule)	
18	Interest	
19	Contributions (attach schedule)	
20	Casualty or theft losses (attach schedule)	
21	Amortization (attach schedule)	
22	Depreciation (Schedule G)	
23	Depletion (attach schedule)	
24	Advertising	
25	(a) Pension, profit-sharing, stock bonus, annuity plans (attach Form 2950)	
	(b) Other employee benefit plans (see instructions)	
26	Other deductions (attach schedule)	
27	Total deductions on lines 12 through 26	
28	Taxable income, line 11 less line 27	

TAX

29	Income tax on capital gains (Schedule J)	
30	Credits: (a) Tax deposited—Form 7004 application for extension (attach copy)	
	(b) Credit for U.S. tax on nonhighway gas. and lub. oil (attach Form 4136)	
31	If tax (line 29) is larger than credits (line 30), the balance is TAX DUE. See Instr. G for Tax Deposit System ▶	
32	If tax (line 29) is less than credits (line 30) ..... Enter the OVERPAYMENT here ▶	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

Date ..... Signature of officer ..... Title .....

Date ..... Individual or firm signature of preparer ..... Address .....

Form 1120–S (1967) Page 2

Schedule A—COST OF GOODS SOLD (Where inventories are an income-determining factor) (See instruction 2)

Method of inventory valuation (specify)—

1 Inventory at beginning of year		5 Total of lines 1 through 4	
2 Merchandise bought for manufacture or sale		6 Less inventory at end of year	
3 Salaries and wages		7 Cost of goods sold (enter here and on line 2, page 1)	
4 Other costs (attach schedule)			

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name, address, and social security number of officer	2. Title	3. Time devoted to business	4. Percentage of corporation stock owned	5. Amount of compensation	6. Expense account allowances
Total compensation of officers (enter here and on line 12, page 1)					

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve: 4. Current year's provision	Amount added to reserve: 5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1962						
1963						
1964						
1965						
1966						
1967						

Schedule G—DEPRECIATION (See instruction 22)

Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						
3 Less amount of depreciation claimed in Schedule A and elsewhere on return						
4 Balance—Enter here and on line 22, page 1						

Schedule H—SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13							
2 Other							

Schedule J—TAX COMPUTATION (See instructions)

1 Taxable income (line 28, page 1)		
2 (a) Enter 48 percent of line 1		
(b) Subtract $6,500 and enter difference	6,500.00	
3 Net long-term capital gain reduced by net short-term capital loss (line 9(b), page 1)		
4 Subtract $25,000. (Statutory minimum.)		25,000.00
5 Balance (line 3 less line 4)		
6 Enter 25 percent of line 5		
7 Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29, page 1		

Form 1120–S (1967) Page 3

Schedule K—SHAREHOLDER'S SHARE OF INCOME (See page 3 of instructions)

Computation of Corporation's Undistributed Taxable Income

1 Taxable income (line 28, page 1) . . . . . .

2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year . . . . .

(b) Tax imposed on certain capital gains (line 7, Schedule J) . . . . . .

3 Corporation's undistributed taxable income . . . . . .

Schedule of Distribution and Income

1. Name and address of each shareholder	Social security number	2. Stock ownership		
		Number of shares	Period held From	Period held To
(a)				
(b)				
(c)				
(d)				
(e)				
(f)				
(g)				
(h)				
(i)				
(j)				
Totals				

Continuation of Schedule of Distribution and Income

	3. Percentage of time devoted to business	4. Compensation	5. Dividends Dates	5. Dividends Amounts	6. Share of undistributed taxable income or net operating loss	7. Share of net long-term capital gain after tax (See instructions)	8. Dividends entitled to exclusion	9. Amount taxable as ordinary income	10. Nondividend distributions Date	10. Nondividend distributions Amount
(a)										
(b)										
(c)										
(d)										
(e)										
(f)										
(g)										
(h)										
(i)										
(j)										
Totals										

F Date incorporated .....

G Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes ☐ No ☐. (For rules of attribution, see section 267(c).)
If the answer is "Yes," attach a schedule showing:
(a) name, address, and employer identification number; and
(b) percentage owned.

H Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes ☐ No ☐
If "Yes," enter the aggregate gross dollar amount billed during the year . . . . . $.....

I Amount of taxable income (or loss) for: 1964 $..... .....;
1965 $.....; 1966 $.....

J Refer to instructions for business activity codes and state the:
Principal business activity .....
Principal product or service .....

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? . . . . . Yes ☐ No ☐

L Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)
(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐
(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐
(3) The attendance of your employees' families at conventions or business meetings? Yes ☐ No ☐
(4) Vacations for employees or members of their families? (Other than amount reported on Form W–2.) Yes ☐ No ☐

M Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1967? . . . . . Yes ☐ No ☐
If "Yes," where were they filed? .....

N Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? . . . . . Yes ☐ No ☐
If "Yes," attach explanation.

O Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1967? . . . Yes ☐ No ☐

P Is this business located within the boundaries of the city, town, etc., indicated on page 1? . . . . . Yes ☐ No ☐

Q Was this corporation in business at the end of 1967? Yes ☐ No ☐

R How many months in 1967 was this corporation in business?.....

Form 1120–S (1967) Page 4

Schedule L—BALANCE SHEETS (See instructions)

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Investments in Government obligations:				
(a) United States and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND CAPITAL				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from shareholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock				
22 Paid-in or capital surplus				
23 Retained earnings—Appropriated (attach schedule)				
24 Retained earnings—Unappropriated				
25 Shareholders' undistributed taxable income				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and capital				

Schedule M—RECONCILIATION OF TAXABLE INCOME

1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest $	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)			
5 Expenses recorded on books this year not deducted in this return (itemize)			
(a) Depreciation $			
(b) Depletion $		8 Deductions in this tax return not charged against book income this year (itemize)	
(c) Contributions in excess of 5% limitation $		(a) Depreciation $	
(d) Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary $		(b) Depletion $	
(e) Unallowable interest expense $			
6 Total of lines 1 through 5		9 Total of lines 7 and 8	
		10 Taxable income (line 6 less line 9)	

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1967—O-260-081

1967 US Treasury Department Internal Revenue Service

Instructions for Form 1120-S

U.S. Small Business Corporation Income Tax Return

(References are to the Internal Revenue Code)

A. Corporations required to file Form 1120–S.—Every small business corporation (as defined in section 1371(a)) which has filed a proper and timely election under section 1372(a) not to be subject to the income tax imposed by chapter 1 (other than by section 1378) must file Form 1120–S. See Form 2553.

B. Consents of shareholders.—Consents of all shareholders are required to be attached to the election form notifying the District Director of the election. However, where the election was made before the first day of the taxable year, the consents of persons who became shareholders after the date of election and on or before such first day must be filed with the District Director with whom the election was filed as soon as practicable after such first day and in no event later than the last day prescribed for making the election. Copies of such latter consents must be attached to the Form 1120–S at the time the return is filed.

New shareholders (any person who was not a shareholder on the first day of the first taxable year for which the election is effective, or on the day on which the election is made, whichever is later) must consent to the election and such statement of consent must be filed with the District Director with whom the election was filed within a period of 30 days after they become shareholders or the election is automatically terminated. Copies of such consents must also be attached to the return.

C. Termination.—The election by the corporation is automatically terminated: (1) by the failure of a new shareholder to consent to such election as explained in B above; (2) where it ceases to be a small business corporation as defined in section 1371(a); (3) where it derives more than 80 percent of its gross receipts from sources outside the U.S.; or (4) where it has gross receipts more than 20 percent of which is passive investment income, except during the first 2 taxable years of active conduct of any trade or business if passive investment income is less than $3,000 (section 1372(e)(5)). Such termination is effective for the taxable year in which any one of the foregoing occurs and for all succeeding taxable years of the corporation.

The election may be revoked for any taxable year after the first taxable year for which the election is effective. An election to revoke may be made only if all persons who are shareholders on the day on which the revocation is made consent to the revocation. The revocation is effective (1) for the taxable year in which made, if made before the close of the first month of the taxable year, or (2) for the taxable year following the taxable year in which made, if made after the close of the first month; and for all succeeding taxable years. The revocation is to be made in the manner prescribed by regulations.

Where the small business corporation has elected under section 1372(a) and the election has been terminated or revoked, the corporation is not eligible to again elect under 1372 (a) for 5 years unless the Secretary or his delegate consents to such an election.

D. Period to be covered by return.—The return shall be filed for the calendar year 1967 or other taxable year beginning in 1967. If the return is for other than a calendar year, fill in the taxable year space at the top of the form. If the corporation liquidates or otherwise ceases to exist and this is the last return it is required to file, write "FINAL RETURN" at the top of the form.

E. When to file.—The return must be filed on or before the 15th day of the third month following the close of the taxable year. Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081(b).)

F. Where to file.—The return shall be filed with the District Director for the district in which the corporation's principal business, office, or agency is located. Regional filing of these returns will begin in 1969 for returns filed in the Southeast Region. Returns filed on or after January 1, 1969, in the Southeast Region (Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee) should be filed with Internal Revenue Service Center, 4800 Buford Highway, Chamblee, Georgia 30006.

G. Payment of tax.—The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

NOTE: Corporations must deposit all income tax payments with an authorized commercial bank depositary or Federal Reserve Bank, and all deposits must be accompanied by a Form 503 (Federal Tax Deposit, Corporation Income Taxes). Do not remit directly to Internal Revenue Service. Timeliness of deposits will be determined by the date received by the commercial bank depositary or Federal Reserve Bank.

Corporations needing Forms 503 may obtain them only by making application to the District Director or Director of a Service Center. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

H. Accounting methods.—Taxable income must be computed in accordance with the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted should clearly reflect taxable income. (See section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

I. Certain information returns which may be required.—

Forms 1096 and 1099.—Information returns to be filed concerning certain dividends, earnings, interest, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.

The term "dividend" does not include any amount which is treated under section 1373 (relating to undistributed taxable income of electing small business corporations) as an amount distributed as a dividend.

Forms 966 and 1099–L.—Information returns regarding dissolution or liquidation, and distributions in liquidation.

J. Stock ownership in foreign corporations.—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you control a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file forms 2952 and 3646.

K. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. All corporations reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as of the beginning and end of the taxable year.

Certificates of deposit should be included as cash on line 1 of the balance sheet.

Line 11, Schedule L, should show land less any accumulated amortization of the land as an emergency facility under the authority of section 168.

L. Net operating loss and other deductions.—The deduction for net operating losses provided by section 172 and the Special Deductions provided in Part VIII (except section 248) of subchapter B, shall not be allowed to an electing small business corporation. (Section 1373(d).)

M. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules, and must be attached to the return in the same sequence as the schedules appear on the official form. If an attachment is used in place of a schedule having a summary line on page 1 of the form, the total need not be entered on the schedule, but must be entered on page 1.

N. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

Specific Instructions

(Numbered to correspond with line numbers on page 1 of return)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported on lines 4 through 9.

Installment sales.—If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (a) Gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected.

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, lower of cost or market, or by any other permissible method.

An inventory method once properly adopted is controlling until permission to change is obtained from the Commissioner. Application for permission to change an inventory method must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change. In case the inventories reported do not agree with the balance sheet, attach a statement explaining the difference.

A corporation electing to use the last-in, first-out method of valuing inventory provided in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing (1) a summary of all inventories, and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

5. Interest on U.S. obligations.—Enter interest on obligations of the United States and U.S. instrumentalities.

Noninterest-bearing obligations issued at a discount.—Taxpayers on the cash basis may elect, as to all noninterest-bearing obligations issued at a discount and redeemable for fixed amounts increasing at stated intervals (for example, United States Savings Bonds), to include the increase in redemption price applicable to the current year. For the year of election the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. Attach statement listing obligations owned and computation of the increase. (Section 454.)

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.

7. Rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.

9. Gains and losses from sales or exchanges of capital assets and other property.—See separate Schedule D and Instructions.

If line 9(b) exceeds $25,000, see the requirements under instructions for Schedule J—Tax Computation.

10. Other income.—Enter the total amount of other income not reported elsewhere in the return and attach a schedule showing details if spaces provided are not sufficient. Include recoveries of bad debts deducted in prior years under the specific charge-off method.

12. Compensation of officers.—Expense account allowance (column 6) means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

Column 6 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid, all allowances (including expense account) must be added to each officer's compensation. It need not be completed for any officer where the combined amount is less than $10,000. An officer is one who is elected or appointed to office, or designated as such in the charter or bylaws such as regular officer, chairman of the board, etc.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application for permission to change the method of computing bad debts must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations, the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of organizations and governmental bodies as set forth in section 170(c). The amount claimed shall not exceed 5 percent of taxable income computed without regard to this deduction. Do not deduct as a business expense charitable contributions which are unallowable because they exceed the 5-percent limitation.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contribution was adopted by the board of directors.

Contributions in excess of the amount deductible may be carried over and deducted in the five succeeding taxable years.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—The amount of a contribution of property must be reduced by any gain that would have resulted from application of section 617(d)(1), 1245(a), or 1250(a) if the property were sold at its fair market value.

20. Casualty or theft losses.—Enter losses sustained during the taxable year, arising from fire, storm, shipwreck, or other casualty. To determine the amount deductible, see section 165(b) and the regulations thereunder. Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed for amortization, attach a detailed statement. The law makes special provisions for amortization of the following kinds of expenditures:

(a) Research and experimental expenditures—Section 174; (b) Exploration expenditures—Section 615; (c) Development expenditures — Section 616; (d) Organizational expenses—Section 248; and (e) Trademark and trade name expenditures—Section 177.

22. Depreciation.—If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G.

Salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method) either by a reduction of the amount subject to depreciation, or by a reduction in the rate of depreciation. Generally, an asset (or an account) may not be depreciated below a reasonable salvage value. In computing the basis on which depreciation may be taken for personal property (other than livestock) acquired after October 16, 1962, with a useful life of 3 years or more, salvage value need not be taken into account if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account.

Alternative depreciation guidelines and rules.—Revenue Procedure 62–21, supplemented by Revenue Procedure 65–13, sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

Depreciation methods.—Depreciation may be computed using the methods set forth in section 167(b). Property may be depreciated under (1) the straight line method, and (2) the declining balance method at a rate not to exceed one and one-half times the applicable straight line rate.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method which does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total which could have been deducted if the double declining balance method had been used.

Real property—Suspension period property.—The methods described in the preceding paragraph do not apply in the case of real property (other than real property which would be eligible for the investment credit if it were not suspension period property) if the physical construction, reconstruction, or erection of such property by any person, (a) begins during the suspension period, or (b) begins, pursuant to an order placed during such period, before May 24, 1967. This applies only to that portion of the basis which is attributable to construction, reconstruction, or erection before May 24, 1967. The suspension period is the period beginning on October 10, 1966, and ending on March 9, 1967. Such methods may, however, be used for (1) any item of real property selected by the taxpayer if the cost of such item, when added to the aggregate cost of all other items of real property selected by the taxpayer for the entire suspension period does not exceed $50,000, and (2) to some extent, property which was built pursuant to binding contracts and economic commitments in existence on and after October 9, 1966.

Real property affected by the suspension period may be depreciated under the same methods available for used property which may include the 150 percent declining balance method.

Additional first-year depreciation allowance.—Corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property with a useful life of 6 years or more, but only to the extent of an aggregate cost of $10,000, for the first taxable year for which a deduction is allowable under section 167. See section 179 and the regulations thereunder. Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction and salvage value when computing ordinary depreciation.

23. Depletion.—If a deduction is claimed for depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be submitted with your return.

25. (b) Other employee benefit plans.—Enter deductions for contributions to employee benefit plans (other than those claimed on line 25(a)), such as insurance, health, or wel-

fare plans. Submit with the return a schedule for each plan showing: (1) the nature of benefits, i.e., group-term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deductions; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions.—Enter any other authorized deductions for which no space is provided on the return and attach a schedule.

No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. A taxpayer receiving any such exempt income or holding any property or engaging in any activity the income from which is exempt shall submit with its return a statement showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

30. Credits.—Section 39 provides a credit for Federal excise tax on: (1) gasoline used (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle, and (c) in vehicles while engaged in furnishing certain public passenger land transportation service; and (2) lubricating oil used other than in a highway motor vehicle.

Enter the credit for U.S. tax on such gasoline and lubricating oil on line 30(b) and attach Form 4136. To obtain this credit your return must be timely filed (including any extensions). If there is no tax due on line 29, the entire credit will be refunded to the corporation.

SCHEDULE J—Tax Computation

Section 1378 imposes a tax on certain capital gains of an electing small business corporation. This tax does not apply to sales or exchanges occurring before February 24, 1966. By answering the following questions, you can determine if you are liable for the tax. If net long-term capital gain reduced by any net short-term capital loss, line 9(b), page 1, exceeds $25,000 and you are not liable for the tax, attach an explanation as to the reason this tax does not apply. (This page may be used for purposes of the attached explanation.)

If the answers to the following questions A, B, and C or questions A, B, and D are "Yes," the tax on certain capital gains imposed by section 1378 is applicable and you must complete Schedule J—Tax Computation on page 2. If answers to questions are other than previously stated, you are not liable for the tax.

A. Does taxable income, line 28, page 1, exceed $25,000? Yes ☐ No ☐

B. Does net long-term capital gain reduced by any net short-term capital loss, line 9(b), page 1, exceed $25,000, and exceed 50 percent of taxable income, line 28, page 1? Yes ☐ No ☐

C. Have you been other than an 1120–S corporation at any time during the three immediately preceding taxable years or since existence if less than 4 years? Yes ☐ No ☐

D. If answer to Question C is "No," does any long-term capital gain (line 9, Schedule D) represent gain from: Yes ☐ No ☐

1. Property acquired during the taxable year or within 36 months preceding the taxable year;
2. Property acquired, directly or indirectly, from a corporation which was not an 1120–S corporation during the taxable year or within 36 months preceding the taxable year up to the time of the acquisition; and
3. Property having a substituted basis to you?

If the answer to Question D is "Yes," and the tax is applicable, compute 25 percent of the excess of the net long-term capital gain over the net short-term capital loss attributable to property described in Question D. If this amount is less than the tax on line 2 or line 6, Schedule J, attach this computation to the return and enter this amount on line 7 and note to the left of the amount, "Sub. Basis." (Section 1378(c)(3).)

If a corporation is a component member of a controlled group of corporations, see sections 1561–1562 and the regulations thereunder to determine the surtax exemption and tax computation.

SCHEDULE K—Shareholder's Share of Income

The Schedule of Distribution and Income should show complete information with respect to all the persons who were shareholders of the corporation during any portion of the taxable year. Under the tax treatment provided by Subchapter S, shareholders generally are taxable upon their distributive shares of the current taxable income of the corporation, whether or not actually distributed. Since each shareholder is required to include his share in his individual return, he should be furnished the information applicable to him.

Column 2.—If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Column 6.—A shareholder's portion of the undistributed taxable income is the amount which he would have received as a *dividend* if such income had been distributed pro rata to the shareholders on the last day of the corporation's taxable year. A dividend distribution of property other than money may cause line 3 to exceed the total of column 6.

In the case of a net operating loss for the taxable year, enter in this column for each shareholder who was a shareholder at any time during the corporation's taxable year his pro rata share of the loss. For treatment of, determination of, and limitation on a shareholder's pro rata share of such loss, see section 1374 and the regulations thereunder.

Column 7.—Enter for each shareholder his net pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 9b, page 1) reduced by any capital gains tax (line 29, page 1). Each shareholder is entitled to treat as long-term capital gain a portion of the sum of the dividends he received plus his share of the constructive dividends derived from the undistributed taxable income. A shareholder's portion is determined by applying to such excess the same ratio that the amount of his dividends (actual or constructive), which are out of earnings and profits of the current year, bears to the total dividends (actual or constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over short-term capital loss cannot exceed taxable income (line 28, page 1). The amount entered here should be reported on Schedule D of his individual income tax return as a long-term capital gain from an "electing small business corporation."

Column 8.—Of the amounts includible in the gross income of a shareholder as dividends from an electing small business corporation, only those which are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends-received exclusion. For purposes of this rule the earnings and profits of the taxable year are deemed not to exceed the taxable income for the year. The dividends entitled to the exclusion would include, for example, dividends paid out of accumulated earnings and profits and from interest on tax-exempt securities. The amounts shown in this column should be entered by the shareholders in Part II, page 2, of their individual income tax returns, Forms 1040.

Column 9.—Enter for each shareholder the sum of the dividends actually distributed (column 5) and the constructive dividends derived from undistributed taxable income (column 6), less the sum of the amount treated as long-term capital gain (column 7) and the amount of dividends entitled to the dividends-received exclusion (column 8). The amounts shown in this column should be entered by the shareholders as ordinary income on line 2, Part III, Schedule B, of their individual income tax returns, Forms 1040.

Column 10.—Enter for each shareholder the date and the amount of each distribution of money and property not out of earnings and profits. For taxable years after the first taxable year to which the election applies, include any distribution of accumulated undistributed taxable income. See section 1375(d).

Distributions of money made within 2 months and 15 days after the close of the taxable year shall be treated as nondividend distributions of such year's undistributed taxable income to the extent they do not exceed the shareholder's share of undistributed taxable income for such year (section 1375(f)).

Investment credit.—The corporation shall attach to its return a statement showing the allocation of investment (including the investment in suspension period property) to the shareholders by type of property (new or used), life years, and the cost or basis of the property. For additional information and limitations, see instructions for Form 3468.

Shareholders are allowed a tax credit on their individual returns for their allocated portion of the investment in certain depreciable property by the small business corporation and must attach a Form 3468 to their individual returns.

Tax Guide for Small Business (Publication No. 334) contains answers to most questions which arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 50 cents.

FORM **1120**

U.S. Treasury Department
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 1967 or other taxable year beginning
....., 1967, ending ....., 19.....
(PLEASE TYPE OR PRINT)

1967

Check if a—
A Sole proprietorship ☐ or partnership ☐ electing under section 1361 to be taxed as a corporation.
B Consolidated return. ☐
C Personal Holding Co. ☐

D Business Code No. (see instr.)

Name

Number and street

City or town, State, and ZIP code

E Employer Identification No.

F County in which located.

G Enter total assets from line 14, column (D), Schedule L (See instruction R)
$

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME

1	Gross receipts or gross sales ..... Less: Returns and allowances	
2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	
3	Gross profit	
4	Dividends (Schedule C)	
5	Interest on obligations of the United States and U.S. instrumentalities	
6	Other interest	
7	Gross rents	
8	Gross royalties	
9	Net gains (losses)—(separate Schedule D)	
10	Other income (attach schedule)	
11	TOTAL income—Add lines 3 through 10	

DEDUCTIONS

12	Compensation of officers (Schedule E)	
13	Salaries and wages (not deducted elsewhere)	
14	Repairs (do not include capital expenditures)	
15	Bad debts (Schedule F if reserve method is used)	
16	Rents	
17	Taxes (attach schedule)	
18	Interest	
19	Contributions (attach schedule—see instructions for limitation)	
20	Casualty or theft losses (attach schedule)	
21	Amortization (attach schedule)	
22	Depreciation (Schedule G)	
23	Depletion (attach schedule)	
24	Advertising	
25	(a) Pension, profit-sharing, stock bonus, annuity plans (attach Form 2950)	
	(b) Other employee benefit plans (see instructions)	
26	Other deductions (attach schedule)	
27	TOTAL deductions on lines 12 through 26	
28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	
29	Less: (a) Net operating loss deduction (see instructions—attach schedule)	
	(b) Special deductions (Schedule I)	
30	Taxable income (line 28 less line 29)	

TAX

31	TOTAL income tax (Schedule J)	
32	Credits: (a) Tax deposited—Form 7004 application for extension (attach copy)	
	(b) 1967 estimated tax payments (include 1966 overpayment allowed as a credit)	
	(c) Credit from regulated investment companies (attach Form 2439)	
	(d) Credit for U.S. tax on nonhighway gas and lube oil (attach Form 4136)	
33	If tax (line 31) is larger than credits (line 32), the balance is TAX DUE. See instr. G for Tax Deposit System →	
34	If tax (line 31) is less than credits (line 32) . . . . . Enter the OVERPAYMENT here →	
35	Enter amount of line 34 you want: Credited to 1968 estimated tax ..... Refunded	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

Date ..... Signature of officer ..... Title .....

Date ..... Individual or firm signature of preparer ..... Address .....

Form 1120 (1967) Page 2

Schedule A—COST OF GOODS SOLD (See instruction 2)

1 Inventory at beginning of year	
2 Merchandise bought for manufacture or sale	
3 Salaries and wages	
4 Other costs (attach schedule)	
5 Total	
6 Less inventory at end of year	
7 Cost of goods sold—Enter on line 2, page 1	

Method of inventory valuation

Schedule C—DIVIDENDS (See instruction 4)

1 Domestic corporations subject to 85% deduction	
2 Certain preferred stock of public utilities	
3 Foreign corporations subject to 85% deduction	
4 Dividends from wholly owned-foreign subsidiaries subject to 100% deduction (section 245(b))	
5 Other dividends from foreign corporations	
6 Income from controlled foreign corporations (attach Form 3646)	
7 Foreign dividend gross-up (section 78)	
8 Qualifying dividends from affiliated groups (section 243(b))	
9 Other	
10 Total—Enter here and on line 4, page 1	

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name, address, and social security number of officer	2. Title	3. Time devoted to business	Percent of corporation stock owned		6. Amount of compensation	7. Expense account allowances
			4. Common	5. Preferred		
Total compensation of officers—Enter here and on line 12, page 1						

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1962						
1963						
1964						
1965						
1966						
1967						

Schedule G—DEPRECIATION (See instructions for Schedule G)

Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						

3 Less amount of depreciation claimed in Schedule A and elsewhere on return

4 Balance—Enter here and on line 22, page 1

Schedule H—SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13							
2 Other							

Form 1120 (1967) Page 3

Schedule I—SPECIAL DEDUCTIONS

1 (a) 85 percent of line 1, Schedule C	
(b) 60.208 percent of line 2, Schedule C	
(c) 85 percent of line 3, Schedule C	
(d) 100 percent of line 4, Schedule C	
2 Total—Not to exceed 85 percent of (line 28, page 1, less the sum of lines 3 and 5 of this schedule). The 85-percent limitation does not apply to a year in which a net operating loss occurs	
3 100 percent of line 8, Schedule C	
4 Dividends paid on certain preferred stock of public utilities (see instructions in case of net operating loss)	
5 Western Hemisphere trade corporations (not allowable in year of net operating loss)	
6 Total special deductions—Add lines 2 through 5. Enter here and on line 29(b), page 1	

Schedule J—TAX COMPUTATION

1 Taxable income (line 30, page 1)	
2 Surtax exemption (line 1, $25,000, or amount apportioned under section 1561, whichever is lesser)	
3 Line 1 less line 2	
4 (a) 22 percent of line 1	
(b) 26 percent of line 3	
(c) If multiple surtax exemption is elected under section 1562, enter 6 percent of line 2	
5 Income tax (line 4, or line 26 of separate Schedule D, whichever is lesser)	
6 Foreign tax credit (attach Form 1118)	
7 Line 5 less line 6	
8 Investment credit (attach Form 3468)	
9 Line 7 less line 8	
10 Personal holding company tax (attach Schedule 1120 PH)	
11 Tax from recomputing prior year investment credit (attach computation)	
12 Total tax—Add lines 9, 10, and 11. Enter here and on line 31, page 1	

H Date incorporated .....

I (1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? . . . . . Yes ☐ No ☐

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? . . . . . Yes ☐ No ☐
(For rules of attribution, see section 267(c).)

If the answer to (1) or (2) is "Yes," attach a schedule showing:

(a) name, address, and identifying number; and

(b) percentage owned.

If the answer to (1) above is "Yes," include the taxable income (or loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

J Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? . . . . . Yes ☐ No ☐
If "Yes," enter the aggregate gross dollar amount billed during the year .....

K Amount of taxable income (or loss) from line 30, page 1, Form 1120 for: 1964 ..... 1965 ..... 1966 .....

L Did you claim a deduction for expenses connected with:

(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐

(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐

(3) The attendance of your employees' families at conventions or business meetings? Yes ☐ No ☐

(4) Vacations for employees or members of their families? (Other than amount reported on Form W–2.) Yes ☐ No ☐

M Refer to page 7 of instructions and state the:

Principal business activity .....

.....

.....

Principal product or service .....

.....

.....

N Were you a member of a controlled group subject to the provisions of section 1561 Yes ☐ No ☐, or section 1562? Yes ☐ No ☐

If "Yes," check type of relationship:

(1) parent-subsidiary ☐

(2) brother-sister ☐

(3) combination of (1) and (2) ☐ (see section 1563)

O Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1967? . . . . . Yes ☐ No ☐

If "Yes," where were they filed? .....

.....

P Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? . . . . . Yes ☐ No ☐

If "Yes," attach explanation.

Q Did you pay dividends during the taxable year which you considered to be partially or wholly nontaxable to shareholders? Yes ☐ No ☐. (See sections 301 and 316.) If this is a consolidated return, answer here for parent corporation and on Form 851, 'Affiliations Schedule,' for each subsidiary.

R Were you a U.S. shareholder of any controlled foreign corporation? Yes ☐ No ☐. (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

Form 1120 (1967) — Schedule L—BALANCE SHEETS — Page 4

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND CAPITAL				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated				
25 Less cost of treasury stock		( )		( )
26 Total liabilities and capital				

Schedule M–1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest $	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)			
		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		(a) Depreciation $	
(a) Depreciation $		(b) Depletion $	
(b) Depletion $			
		9 Total of lines 7 and 8	
6 Total of lines 1 through 5		10 Income (line 28, page 1)—line 6 less 9	

Schedule M–2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24, page 4)

1 Balance at beginning of year		5 Distributions: (a) Cash	
2 Net income per books		(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Other decreases (itemize)	
		7 Total of lines 5 and 6	
4 Total of lines 1, 2, and 3		8 Balance at end of year (line 4 less 7)	

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE : 1967—O-260-025

1967 Instructions for Form 1120 U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

Some Notes About Your U.S. Corporation Income Tax Return

Use of the Preaddressed Form and Mailing Label

To provide efficient and economical service to the public, the Internal Revenue Service uses an automatic system to process data from millions of Federal tax returns filed yearly. This Automatic Data Processing System requires the use of specific information and uniformity in reporting. For instance, the name, address, and identifying number you use on your return must appear exactly as recorded on our Business Master File. Otherwise, there may be delays in processing your return.

That's why we urge you to use the preaddressed tax form we mailed you, and ask that you follow the instructions explicitly when preparing your return.

If your preaddressed form becomes unusable, remove the top part of your address label (the adhesive used permits this) and attach it to the form you file.

If for any reason you cannot use the preaddressed label, then print your name, address, and identifying number on the form you file, exactly as shown on the label. You should be extremely careful not to drop or add "letters" or words which are a part of your true name. (Ampersands (&) and hyphens (-) are considered to be "letters.") Such additions or deletions will cause a mismatch in the Master File. (For example: "ABC Corporation" cannot appear variously as "A-B-C Corporation" or "AB&C Corporation.")

If the preaddressed label is incorrect, please cross out the incorrect parts and enter the correct information.

Filling in the Form

If you have an item of income or a deduction for which a line is provided on page 1 of the form, please enter it on that line even though you also enter it on an attachment.

Please do not alter, substitute, or cross out the line titles printed on the form.

Where to File

Beginning this year, corporations in certain parts of the country will be required to mail their returns directly to a specified Internal Revenue Service Center, instead of to a District Director's office. (See General Instruction C—Where to File.)

Method of Payment

Corporation income taxes are now to be paid under a new Federal Tax Deposit System, instead of directly to the Internal Revenue Service. Deposits, accompanied by a Federal Tax Deposit Form 503, must be made with a Federal Reserve Bank or a commercial bank authorized to receive such deposits. (See General Instruction G—Payment of Tax.)

GENERAL INSTRUCTIONS

A. Taxpayers required to file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.

2. Real estate investment trusts defined in section 856.

3. Regulated investment companies defined in section 851.

4. Partnerships and proprietorships electing to be taxed as domestic corporations. (See section 1361.)

5. Insurance companies described in section 831.

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies filing Forms 1120–L and 1120–M—file Form 1120–F.

2. Life insurance companies (section 802)—Form 1120–L.

3. Mutual insurance companies (section 821)—Form 1120–M.

4. Exempt farmers' cooperatives (section 1381)—Form 990–C.

5. Exempt organizations with unrelated trade or business income—Form 990–T.

6. Small business corporations (section 1372(a))—Form 1120–S.

C. Where to file.—Form 1120 must be filed with the District Director for the district in which the corporation's principal business, office, or agency is located **EXCEPT AS PROVIDED BELOW.** If the exception applies, the return must be filed with the Internal Revenue Service Center specified.

CORPORATIONS IN SOUTHEAST REGION FILING IN 1968 OR LATER—

Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Ga. 30006

CORPORATIONS IN THE FOLLOWING REGIONS FILING IN 1969 OR LATER—

MID-ATLANTIC REGION

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

CENTRAL REGION

Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298

SOUTHWEST REGION

Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 Interregional Highway Austin, Tex. 78740

WESTERN REGION

Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405

Note: Corporations which have a principal place of business outside the United States or which claim the benefits of section 931 (relating to income from sources within possessions of the United States) or section 941 (relating to special deduction for China Trade Act corporations) must file with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

D. When to file.—In general, Form 1120 must be filed on or before the 15th day of the 3d month following the close of the taxable year. Request for automatic extension of 3 months for filing Form 1120 must be made on Form 7004.

E. Other information returns and forms which may be required.—

1. *Forms W–2 and W–3.*—Statement of wages, other compensation, and tax withheld; and reconciliation of tax withheld.

2. *Forms 966 and 1099–L.*—Information returns regarding dissolution or liquidation, and distributions in liquidation.

3. *Forms 1096 and 1099.*—Information returns concerning certain

dividends, earnings, interest, patronage dividends, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.

4. *Form 1118.*—Computation of foreign tax credit.

5. *Form 2950.*—Statement in support of deductions for payments to an employees' pension, profit-sharing, stock bonus trust or annuity plan and compensation under a deferred-payment plan.

6. *Forms 2952 and 3646.*—Returns relating to controlled foreign corporations.

7. *Form 3468.*—Computation of investment credit.

8. *Forms 3921, 3922, and 4067.*—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.

9. *Form 4136.*—Computation of credit for Federal tax on nonhighway gasoline and lubricating oil.

10. *Schedule PH (Form 1120).*—Computation of U.S. personal holding company tax.

F. Period to be covered by return.—Returns shall be filed for the calendar year 1967 or fiscal year beginning in 1967 and ending in 1968. If the return is for other than a calendar year, fill in the taxable year space at the top of the form. If the corporation ceases to exist write "FINAL RETURN" at the top of the form.

G. Payment of tax.—The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the 3d month and 50 percent on or before the 15th day of the 6th month following the close of the taxable year.

Note: Corporations must deposit all income tax payments with an authorized commercial bank depositary or Federal Reserve Bank, and all payments must be accompanied by a Form 503 (Federal Tax Deposit, Corporation Income Taxes). Do not remit directly to Internal Revenue Service. Timeliness of deposits will be determined by the date received by the commercial bank depositary or Federal Reserve Bank.

A supply of Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms 503 may obtain them only by making application to the District Director or director of a service center. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

Corporations which surrender Treasury bills to Federal Reserve Banks in payment of corporation income or estimated income taxes must submit with the securities a Form 503 on which the face amount of the bills has been entered in the space provided for the amount of the deposit. The Federal Reserve Bank will acknowledge receipt of the bills and will effect the deposit on the date the taxes become due. Corporations should not submit with their declarations or tax returns the receipts for Treasury bills surrendered to Federal Reserve Banks.

H. Accounting period.—To change your accounting period, see section 1.442–1 of the regulations and Form 1128, Application for Change in Accounting Period.

I. Accounting methods. — Taxable income must be computed in accordance with the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted should clearly reflect taxable income. (See section 446.) Except in those cases where the law specifically permits, a taxpayer may not change the method of accounting upon the basis of which it has reported income in prior years (for income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

J. Declaration of estimated tax (Form 1120–ES).—A declaration of estimated tax must be filed by every corporation if its income tax liability, reduced by any estimated credits under sections 32, 33, 38, and 39, can reasonably be expected to exceed $100,000. If you have an underpayment of estimated tax and believe an additional charge should not be asserted attach Form 2220 to your return.

K. Consolidated returns.—The parent corporation must attach Form 851, Affiliations Schedule, to the consolidated return. For the first year a consolidated return is filed, each subsidiary must prepare Form 1122 in duplicate.

Supporting schedules in columnar form must be filed for each corporation included in the consolidated return showing, both before and after adjustments, the items of gross income and deductions, a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. In addition, attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

L. Stock ownership in foreign corporations.—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you control a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

M. Financial statements.—The balance sheets must agree with your books and records or any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be included as cash on line 1 of the balance sheet.

Copies of statements of income and expenses required by Federal, State, etc., authorities may be used in place of the information required on lines 1 through 30, page 1. Railroads may substitute Form 1090. In such cases taxable income must be reconciled on Schedule M–1 with the income and expense statement and entered as line 30, page 1.

N. Attachments.—Attachments may be used if the lines on the form schedules are not sufficient. They must contain all the required information and follow the format of the schedules on the return. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Your name and identifying number should be entered on all schedules and attachments exactly as shown on your preaddressed form.

O. Unincorporated business enterprise electing under section 1361 to be taxed as a domestic corporation.—All elections will be automatically terminated on January 1, 1969, and unincorporated business enterprises will not be considered as domestic corporations for any period after December 31, 1968.

P. Tax on improperly accumulated earnings.—In order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to

avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

Q. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

R. Total assets.—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

SPECIFIC INSTRUCTIONS (Numbered to correspond with the line numbers on page 1)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (a) Gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected.

2. Cost of goods sold.—Once an inventory method is adopted it may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change.

A corporation electing to use the last-in, first-out method of valuing inventory provided in section 472 must file Form 970 with its return for the first year of the election. Thereafter, attach a schedule showing (1) a summary of all inventories, and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

4. Dividends.—(Numbered to correspond with line numbers in Schedule C.)

1. Enter dividends received from domestic corporations subject to income tax, and which are subject to the 85-percent deduction under section 243(a)(1).

Small business investment companies enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. In the case of dividends received from a regulated investment company, see section 854 for the amount subject to the 85-percent deduction.

So called dividends or earnings received from mutual savings banks, etc., are in fact interest and should not be treated as dividends.

2. Enter dividends received on the preferred stock of a public utility which is subject to income tax and which is allowed the deduction provided in section 247 for dividends paid.

3. Enter dividends received from foreign corporations and which qualify for the 85-percent deduction provided in section 245(a).

4. Enter dividends received from wholly owned-foreign subsidiaries and which are eligible for the 100-percent deduction provided in section 245(b). In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corporation for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving such dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

The 100-percent deduction does not apply to any dividends if an election under section 1562 (election of multiple surtax exemptions by a controlled group of corporations) is effective for either (1) the taxable year of the domestic corporation in which such dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which such dividends are paid.

5. Enter foreign dividends (including minimum distributions under subpart F) which are not reportable on lines 3 and 4. Distributions of amounts constructively taxed in the current year or in prior years under subpart F should be excluded.

7. Include gross up attributable to income under subpart F.

8. Enter only those dividends subject to the elective provisions of section 243(b).

9. Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85-percent deduction; dividends from corporations not subject to tax under chapter 1 of the Code; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividend is paid, qualifies under sections 856–858; dividends not eligible for a dividends-received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness or other evidences of indebtedness issued by any corporation and bearing interest, with interest coupons or in registered form.

Do not offset interest income against interest expense.

7. Gross rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.

9. Gains and losses from sales or exchanges of capital assets and other property.—Every sale or exchange of property, even though no gain or loss is indicated, must be reported in Schedule D.

If the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, a computation of the alternative tax should be made on separate Schedule D.

10. Other income.—Include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

If "other income" consists of only one item you may identify it by showing the account caption in parentheses on line 10.

12. Compensation of officers.—Column 7 of Schedule E must be completed for your 25 highest paid officers. To determine the highest paid officers, all allowances including expense account allowances must be added to each officer's compensation. Column 7 need not be completed for any officer for which the combined amount is less than $10,000.

This information is to be submitted by each member of an affiliated group included in the consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officer, chairman of the board, etc.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166).

Application for permission to change the method of computing bad debts must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income, estate, inheritance, legacy, succession, or gift taxes; foreign or United States possession income taxes if a foreign tax credit is claimed; Federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon the taxpayer. See section 164(d) regarding apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter business interest but do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from income tax. (Section 265.)

Mutual savings banks, building and loan associations, and cooperative banks, enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings.

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of charitable organizations described in section 170(c).

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contributions was adopted by the board of directors.

The amount claimed may not exceed 5 percent of taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29(b), and (3) any net operating loss carryback to the taxable year under section 172.

Do not deduct as a business expense charitable contributions which are unallowable because they exceed the 5-percent limitation.

Any contributions paid during the taxable year in excess of the amount deductible may be carried over to the five succeeding taxable years.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—The amount of a contribution of property must be reduced by any gain that would have resulted from the application of section 617(d)(1), 1245(a), or 1250(a) if the property were sold at its fair market value.

20. Casualty or theft losses.—Enter losses sustained during the year arising from fire, storm, shipwreck, or other casualty. To determine the amount deductible, see section 165(b). Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed for amortization, attach a schedule showing: (1) A description of the expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

22. Depreciation.—See instructions for Schedule G.

23. Depletion.—If a deduction is claimed for depletion, attach Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber).

Expenditures to be deferred and deducted ratably under the election provided in sections 616(b), relating to certain expenditures in the development of mines, and 615(b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

25(b). Other employee benefit plans.—Enter deductions for contributions to employee benefit plans other than those claimed on line 25(a), such as insurance, health, or welfare plans. Attach a schedule for each plan showing: (1) nature of benefits, i.e., group-term life insurance, group permanent life insurance, non-insured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) amount of deduction; (4) amount of employee contributions; (5) number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

29. (a) Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172(a).) Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be

carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which shall be carried to each of the other 7 taxable years shall be the excess, if any, of the amount of such loss over the sum of the taxable income for each of the prior taxable years to which such loss may be carried. (Section 172(b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172(d):

(1) No net operating loss deduction is allowed.

(2) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(3) The special deductions in line 1 of Schedule I are computed without regard to the 85-percent limitation provided in section 246(b). See section 1.172–2 of the regulations.

(4) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to the provisions of section 247(a)(1)(B).

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income which must be subtracted from a net operating loss to determine the portion of such loss which will still be available to carry to a subsequent year:

(a) The special deductions provided in sections 242 (partially tax-exempt interest) and 922 (Western Hemisphere trade corporations) are not allowed.

(b) The net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard to any portion of a net operating loss attributable to a foreign expropriation loss.

If you have a net operating loss carryback and desire a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

29. (b) Special deductions.—See instructions for Schedule I.

SCHEDULE G—DEPRECIATION

If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G.

Salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method) for real property; and for personal property to the extent it exceeds 10 percent of the cost or other basis of the property.

(a) Alternative depreciation guidelines and rules.—Revenue Procedure 62–21 (supplemented by Revenue Procedure 65–13) sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

(b) Depreciation methods.—Depreciation may be computed using the methods set forth in section 167(b). Property may be depreciated under (1) the straight line method, and (2) the declining balance method at a rate not to exceed 1½ times the applicable straight line rate.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method which does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total which could have been deducted if the double declining balance method had been used.

(c) Real property—Suspension period property.—The methods described in the preceding paragraph for new property do not apply in the case of real property (other than real property which would be eligible for the investment credit if it were not suspension period property) if the physical construction, reconstruction, or erection of such property by any person, (1) begins during the suspension period, or (2) begins, pursuant to an order placed during such period, before May 24, 1967. This applies only to that portion of the basis which is attributable to construction, reconstruction, or erection before May 24, 1967.

The suspension period is the period beginning on October 10, 1966, and ending on March 9, 1967. Such methods may, however, be used for *(1)* any item of real property selected by the taxpayer if the cost of such item, when added to the aggregate cost of all other items of real property selected by the taxpayer for the entire suspension period, does not exceed $50,000, and *(2)* to some extent, property which was built pursuant to binding contracts and economic commitments in existence on and after October 9, 1966.

Real property affected by the suspension period may be depreciated under the same methods available for used property which may include the 150-percent declining balance method.

(d) Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property with a useful life of 6 years or more, up to an aggregate cost of $10,000.

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If the additional first-year allowance is elected, the basis of the property must be reduced by the amount of the deduction and salvage value when computing ordinary depreciation.

SCHEDULE I—SPECIAL DEDUCTIONS

(Numbered to correspond with line numbers in Schedule I)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100 percent of dividends received from domestic corporations subject to income tax. (Section 243(a)(2).)

In general, no dividends-received deduction will be allowed on any share of stock (a) which is disposed of if the corporation has held such share for 15 days or less, or (b) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities.

2. Limitation on dividends-received deduction.—In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that the 85-percent limitation on the amount of these special deductions does not apply even if the loss is created by the dividends-received deduction. In the case of a

small business investment company, the dividends-received deduction of 100 percent included in line 2 is not subject to the overall 85-percent limitation.

4. Deduction for dividends paid on certain preferred stock of public utilities.—Section 247 allows public utilities a deduction of 29.166 percent of the lesser of (1) dividends paid on its preferred stock during the taxable year, or (2) taxable income computed without regard to this deduction. In a year in which a net operating loss occurs, section 172(d) provides that the deduction shall be 29.166 percent of dividends paid on preferred stock during the taxable year.

5. Deduction for Western Hemisphere trade corporations.—Section 922 allows Western Hemisphere trade corporations a deduction of 29.166 percent of taxable income computed without regard to this deduction.

SCHEDULE J—TAX COMPUTATION

1. Surtax exemption.—The surtax exemption is $25,000 except for certain controlled corporations to which section 1561 applies.

Section 1561 provides that if a corporation is a component member of a controlled group of corporations (as defined in section 1563) on December 31 of its taxable year, the surtax exemption shall be—

(a) $25,000 divided by the number of component members on such December 31, or

(b) If all members consent to an apportionment plan, their portion of $25,000 determined in accordance with the plan. The sum of the amounts so apportioned may not exceed $25,000. See section 1561 and the regulations thereunder for time and manner of making the consent.

If the surtax exemption is determined under (a) or (b) above, the additional 6-percent tax under section 1562 does not apply.

2. Election of multiple surtax exemptions by a controlled group of corporations.—Subject to the provisions of section 1562, a controlled group of corporations may elect, with respect to a specified December 31, to have each of its component members claim a separate $25,000 surtax exemption without having to divide equally or apportion one $25,000 surtax exemption among all component members.

If the group elects to claim multiple surtax exemptions, each component member must pay an additional tax of 6 percent on its first $25,000 taxable income.

3. Mutual savings banks conducting life insurance business.—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120–L of the life insurance department. Enter the combined tax on line 5 of the Form 1120 tax computation schedule. Attach Form 1120–L as a schedule and identify as such.

4. Regulated investment companies.—For provisions relating to the method of taxation of regulated investment companies, see sections 851 through 855.

5. Real estate investment trusts.—For provisions relating to the method of taxation of real estate investment trusts, see sections 856 through 858.

6. Personal holding companies.—Section 541 imposes a tax upon the undistributed personal holding company income (as defined in section 545) of corporations classified as personal holding companies.

A corporation is a "personal holding company" if at least 60 percent of its adjusted ordinary gross income for the taxable year is personal holding company income and if at any time during the last half of the taxable year more than 50 percent in value of its outstanding stock is owned, directly or indirectly, by or for not more than five individuals. (Sections 541–547.)

7. Tax from recomputing prior year investment credit.—If property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. (Section 47.) The tax from recomputing a prior year investment credit may not be offset against the current year's investment credit.

8. Change in accounting period.—If a corporation changes its accounting period, it must file an income tax return for the short period (the period between the close of the old period and the beginning of the new). See section 443(b) to compute the tax for the short period.

Tax Guide for Small Business (Publication No. 334) contains answers to most questions which arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 50 cents.

CONTENTS

Basic tables

9.1 Proprietorships: Number of businesses, business receipts, cost of goods sold, depreciation, and net profit, by industrial division, 1958-1967, 370

9.2 Partnerships: Number of partnerships, total receipts, business receipts, cost of goods sold, depreciation, and net profit, by industrial division, 1958-1967, 372

9.3 Small Business Corporations: Number of returns, receipts, cost of goods sold, depreciation, taxes, and net income, by industrial division, 1959-1967, 375

9.4 All corporation returns: Number of returns, receipts, cost of goods sold, depreciation, taxes, and net income, by industrial division, 1958-1967, 378

This section contains statistics for proprietorships, partnerships, and corporations for a 10-year period (1958-1967) and for Small Business Corporations for 1959-1967. Tables 9.1-9.4 present selected income and deduction items for each form of business organization, classified by industrial division. These statistics were originally published in *Statistics of Income* for each year, *Business Income Tax Returns or Corporation Income Tax Returns*. Changes in law affecting the comparability of items for any years were discussed in the volumes for those years.

PROPRIETORSHIPS

Table 9.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1958-1967

Industrial division and year	Businesses with and without net profit					Businesses with net profit				
			Deductions		Net profit (less loss)			Deductions		Net profit
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIAL DIVISIONS										
1958	8,799,711	163,398,989	n.a.	6,693,878	20,777,789	7,155,412	147,452,112	n.a.	5,222,892	23,339,350
1959	9,142,359	176,204,711	96,784,139	6,913,892	21,516,876	7,219,608	156,773,137	85,321,989	5,259,949	24,708,501
1960	9,089,985	171,257,205	n.a.	7,097,310	21,067,090	7,107,286	151,837,234	n.a.	n.a.	24,269,011
1961	9,241,755	170,981,413	[1]84,815,622	6,912,088	22,696,990	7,294,133	151,761,498	[1]74,886,385	5,258,265	25,756,867
1962	9,182,586	178,420,483	105,786,276	7,200,760	23,894,781	7,245,222	159,532,121	91,803,383	5,515,500	27,166,780
1963	9,135,954	181,551,305	106,411,371	7,338,432	23,770,528	7,074,465	160,069,199	90,913,498	5,484,179	27,435,631
1964	9,192,746	188,737,610	109,491,194	7,580,287	25,555,837	7,067,117	169,056,653	95,374,347	5,667,222	29,599,655
1965	9,078,466	199,384,594	116,417,236	7,937,307	27,887,417	7,039,112	179,091,107	101,629,688	6,037,455	31,637,317
1966	9,086,714	207,446,686	120,090,602	8,313,713	30,030,195	7,036,843	185,385,032	104,029,673	6,311,253	34,054,949
1967	9,126,082	211,372,116	120,938,866	8,753,059	30,407,572	6,928,587	188,512,794	104,518,221	6,530,419	34,896,175
AGRICULTURE, FORESTRY, AND FISHERIES										
1958	3,489,164	25,913,881	n.a.	2,940,899	4,016,594	2,621,927	21,846,839	n.a.	2,197,732	5,232,281
1959	3,505,090	27,816,099	5,488,802	3,073,112	2,913,642	2,425,996	22,401,237	4,233,295	2,091,606	4,554,142
1960	3,480,195	27,369,780	n.a.	3,137,393	2,997,639	2,392,771	22,354,956	n.a.	n.a.	4,575,683
1961	3,487,190	27,914,902	n.a.	3,126,214	3,621,946	2,460,607	23,107,783	n.a.	2,232,347	5,135,598
1962	3,444,116	30,200,142	17,918,750	3,277,181	3,695,945	2,404,486	24,702,604	13,157,478	2,338,024	5,331,680
1963	3,338,081	30,049,957	18,150,600	3,268,940	3,048,031	2,213,676	23,590,596	12,475,535	2,222,997	5,007,600
1964	3,288,873	29,532,128	17,203,300	3,378,609	2,998,897	2,133,648	23,299,447	11,825,733	2,284,945	5,154,409
1965	3,225,266	32,159,830	18,593,763	3,586,296	3,780,717	2,140,211	26,391,071	13,832,946	2,504,985	5,740,515
1966	3,172,739	35,485,823	20,553,384	3,822,928	4,498,417	2,115,570	29,261,178	15,317,263	2,723,678	6,496,998
1967	3,195,602	35,271,425	20,291,208	4,070,063	3,770,215	2,015,555	28,129,573	14,330,876	2,801,415	6,088,476
MINING										
1958	35,413	1,286,608	n.a.	144,327	4,358	20,991	629,421	n.a.	64,999	109,468
1959	33,691	1,005,283	347,920	93,718	[2]4,607	19,207	775,517	215,924	60,014	105,270
1960	33,036	1,501,474	n.a.	134,147	[2]103,044	19,019	949,996	n.a.	n.a.	115,742
1961	35,549	1,209,179	238,465	107,972	[2]12,580	21,702	752,529	183,990	53,074	115,288
1962	34,987	987,483	286,453	102,969	[2]63,855	19,025	617,200	160,074	49,300	94,549
1963	34,438	1,048,761	245,771	90,292	[2]9,875	21,167	612,570	124,595	40,352	111,250
1964	32,147	985,308	185,816	88,906	[2]47,105	19,537	638,720	152,070	38,241	138,289
1965	36,378	943,037	202,169	92,016	[2]7,430	20,533	658,625	152,247	48,746	121,754
1966	42,696	1,117,131	203,112	100,621	[2]76,120	23,935	655,610	147,311	47,810	122,699
1967	45,677	1,323,164	213,515	132,676	[2]56,996	27,480	903,488	155,056	73,174	139,011
CONTRACT CONSTRUCTION										
1958	604,910	13,561,916	n.a.	443,107	1,691,236	561,979	12,329,170	n.a.	359,635	1,838,868
1959	646,316	15,719,142	9,821,151	416,350	1,979,608	597,483	14,393,515	8,811,044	355,829	2,097,870
1960	655,155	14,941,971	n.a.	457,056	1,898,455	595,941	13,705,620	n.a.	n.a.	2,028,208
1961	678,456	14,487,676	8,502,085	403,401	1,997,795	620,000	13,193,818	7,556,132	339,296	2,112,771
1962	687,187	15,539,360	9,445,822	415,758	2,108,195	628,881	14,411,959	8,650,822	360,575	2,231,212
1963	691,613	16,344,887	9,394,841	464,537	2,170,954	632,049	14,739,090	8,530,603	390,013	2,341,020
1964	695,333	17,100,609	10,241,182	463,749	2,334,785	635,341	15,709,045	9,230,189	402,196	2,489,348
1965	704,627	19,308,272	11,811,695	495,045	2,685,430	641,593	17,847,914	10,746,825	423,136	2,822,495
1966	689,842	19,163,506	11,856,409	535,336	2,733,249	621,090	17,549,570	10,637,718	440,302	2,901,370
1967	680,460	18,334,278	10,921,692	548,032	2,750,893	611,280	16,929,979	9,874,535	475,393	2,922,653
MANUFACTURING										
1958	179,967	6,323,870	n.a.	214,807	608,824	147,539	5,537,131	n.a.	172,887	666,121
1959	186,901	6,726,173	4,071,610	233,137	626,948	150,668	6,119,557	3,695,307	200,766	692,841
1960	192,634	6,935,367	n.a.	237,383	645,495	159,805	6,151,872	n.a.	n.a.	725,675
1961	194,325	6,599,828	3,985,546	214,480	660,681	157,483	5,870,264	3,468,843	178,223	728,587
1962	180,805	6,710,267	4,030,069	216,946	654,001	145,119	5,813,533	3,393,634	180,933	729,649
1963	187,398	6,369,127	3,689,212	238,098	677,601	152,282	5,778,576	3,280,502	200,668	765,628
1964	185,311	6,708,523	3,894,991	243,219	706,345	147,505	6,108,497	3,522,070	194,686	786,144
1965	185,843	7,266,965	4,269,564	274,676	773,958	148,361	6,438,359	3,729,055	224,306	869,854
1966	179,649	7,145,493	4,132,813	264,129	872,148	147,462	6,633,254	3,810,335	222,766	958,547
1967	169,505	6,472,710	3,728,940	279,090	748,721	127,770	5,573,294	3,081,985	219,724	852,999
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
1958	290,225	3,929,658	n.a.	403,234	545,104	238,953	3,156,860	n.a.	316,599	605,003
1959	283,553	4,044,718	855,371	399,328	553,519	230,881	3,428,054	709,457	312,524	629,667
1960	287,661	4,362,621	n.a.	421,731	540,130	233,835	3,784,378	n.a.	n.a.	619,534
1961	286,672	4,100,142	904,847	395,346	570,078	230,182	3,431,151	707,593	298,325	666,687
1962	283,955	4,241,309	834,279	411,717	642,210	231,482	3,711,428	716,700	321,277	730,785
1963	307,103	4,969,278	915,512	499,867	694,347	250,934	4,135,054	687,216	381,393	786,612
1964	291,888	4,860,538	909,487	479,181	731,110	238,827	4,210,448	793,091	364,673	844,667
1965	296,621	5,526,927	1,193,042	541,025	826,392	247,333	4,903,679	1,035,589	435,595	926,793
1966	296,361	5,755,221	1,211,033	521,447	869,302	245,562	4,962,895	1,078,063	396,727	966,554
1967	277,807	5,538,856	1,258,718	525,556	812,199	224,390	4,906,150	1,158,014	403,385	932,541
WHOLESALE AND RETAIL TRADE										
1958	1,880,131	85,157,755	n.a.	1,211,331	5,281,021	1,549,694	78,699,587	n.a.	1,054,836	5,774,977
1959	2,009,785	92,389,543	70,212,867	1,335,386	5,781,879	1,650,985	82,899,947	62,318,340	1,125,557	6,453,601
1960	1,944,759	87,062,497	n.a.	1,294,122	5,454,649	1,578,520	77,677,904	n.a.	n.a.	6,063,866
1961	1,942,804	85,639,324	64,129,190	1,225,264	5,579,784	1,568,917	76,427,840	56,712,991	1,010,470	6,194,923
1962	1,888,602	88,977,310	66,859,635	1,258,403	5,836,878	1,535,639	80,514,561	59,976,632	1,067,439	6,445,813
1963	1,836,746	89,775,198	67,214,690	1,229,788	5,807,485	1,483,457	80,571,901	59,764,939	1,026,317	6,445,488
1964	1,863,551	93,454,166	69,835,183	1,248,312	6,293,638	1,496,152	85,447,079	63,425,836	1,060,178	6,937,648
1965	1,853,913	97,190,462	72,808,563	1,275,387	6,623,844	1,494,437	88,200,688	65,447,690	1,085,794	7,254,231
1966	1,812,872	99,684,065	74,589,575	1,293,571	6,889,526	1,440,062	89,514,864	66,238,628	1,091,688	7,601,516
1967	1,840,621	102,629,235	76,636,294	1,335,780	7,061,582	1,462,701	93,119,463	68,911,627	1,126,714	7,815,668

Footnotes at end of table.

Table 9.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1958-1967—Continued

Industrial division and year	Businesses with and without net profit					Businesses with net profit				
	Number of businesses	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Net profit (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Wholesale Trade										
1958	255,457	16,855,588	n.a.	197,458	1,122,102	224,821	16,167,307	n.a.	179,332	1,179,548
1959	269,063	19,084,211	15,299,336	225,257	1,169,079	234,208	17,303,663	13,716,478	194,386	1,298,493
1960	306,403	17,060,590	n.a.	254,642	1,305,877	261,771	15,340,815	n.a.	n.a.	1,395,990
1961	328,130	16,973,390	12,910,653	229,720	1,409,257	276,531	15,384,621	11,562,896	191,997	1,503,539
1962	319,131	16,953,449	12,797,126	234,061	1,453,479	270,439	15,779,629	11,803,120	204,176	1,539,636
1963	324,392	17,916,959	13,465,276	229,568	1,518,269	275,340	16,702,226	12,446,025	202,375	1,610,665
1964	295,908	19,003,445	14,661,801	220,605	1,477,840	251,416	17,762,184	13,589,624	193,457	1,577,255
1965	265,320	17,933,837	13,772,522	210,755	1,482,538	225,838	16,209,256	12,226,042	183,782	1,558,274
1966	280,547	19,808,132	15,222,169	224,176	1,651,008	230,960	17,622,829	13,359,330	186,787	1,762,971
1967	260,145	19,712,467	15,326,388	228,297	1,512,134	216,008	17,659,398	13,533,987	196,672	1,633,184
Retail Trade										
1958	1,552,566	63,811,388	n.a.	946,677	3,910,975	1,265,007	58,380,141	n.a.	817,035	4,331,657
1959	1,582,002	66,166,636	49,713,817	965,711	4,122,114	1,288,356	59,176,048	43,998,462	812,488	4,604,463
1960	1,547,858	65,438,678	n.a.	946,757	3,868,716	1,242,720	58,095,729	n.a.	n.a.	4,359,951
1961	1,563,939	65,157,786	48,524,277	939,192	3,974,775	1,252,290	57,827,965	42,688,313	769,440	4,479,633
1962	1,514,774	68,439,778	51,356,872	965,555	4,187,489	1,223,834	61,562,016	45,792,522	814,832	4,684,986
1963	1,471,400	69,200,711	51,787,349	956,677	4,121,256	1,176,295	61,476,755	45,556,988	788,718	4,650,897
1964	1,529,155	71,972,240	53,329,565	985,515	4,665,095	1,215,509	65,452,315	48,189,207	831,095	5,191,828
1965	1,554,097	77,760,046	57,974,961	1,039,476	5,019,098	1,243,194	70,766,802	52,379,740	882,744	5,558,255
1966	1,512,557	78,610,283	58,424,410	1,051,213	5,176,801	1,195,436	70,762,122	52,043,951	890,424	5,755,089
1967	1,543,999	81,115,999	60,023,866	1,073,929	5,412,338	1,219,032	73,928,192	54,307,877	906,003	6,016,193
Wholesale and Retail Trade Not Allocable										
1958	72,108	4,490,779	n.a.	67,196	247,944	59,866	4,152,139	n.a.	58,469	263,772
1959	158,720	7,138,696	5,199,714	144,418	490,686	128,421	6,420,236	4,603,400	118,683	550,645
1960	90,498	4,563,229	n.a.	92,723	280,056	74,029	4,241,360	n.a.	n.a.	307,925
1961	50,735	3,508,148	2,694,260	56,352	195,752	40,096	3,215,254	2,461,782	49,033	211,751
1962	54,697	3,584,083	2,705,637	58,787	195,910	41,366	3,172,916	2,380,990	48,431	221,191
1963	40,954	2,657,528	1,962,065	43,543	167,960	31,822	2,392,920	1,761,926	35,224	183,926
1964	38,488	2,478,481	1,843,817	42,192	150,703	29,227	2,232,580	1,647,005	35,626	168,565
1965	34,496	1,496,579	1,061,080	25,156	122,208	25,405	1,224,630	841,908	19,268	137,702
1966	19,768	1,265,650	942,996	18,182	61,717	13,666	1,129,913	835,347	14,477	83,456
1967	36,477	1,800,769	1,286,040	33,554	137,110	27,661	1,531,873	1,069,763	24,039	166,291
FINANCE, INSURANCE, AND REAL ESTATE										
1958	436,296	6,106,808	n.a.	235,625	1,363,723	356,537	5,369,772	n.a.	169,708	1,523,009
1959	446,995	4,406,676	801,085	226,486	1,504,794	373,046	4,131,403	707,279	176,097	1,614,834
1960	482,909	5,293,971	n.a.	246,109	1,517,428	396,882	4,883,596	n.a.	n.a.	1,648,840
1961	461,649	5,275,142	1,483,145	224,224	1,548,197	379,812	4,854,228	1,306,387	166,383	1,678,067
1962	472,674	5,172,284	1,084,764	247,280	1,638,461	391,224	4,780,621	971,875	177,395	1,768,651
1963	506,111	5,467,484	1,223,668	249,432	1,781,505	412,396	5,033,077	1,061,641	190,602	1,922,059
1964	543,050	6,108,907	1,208,716	283,363	1,978,168	442,584	5,527,666	1,034,497	215,943	2,157,242
1965	539,443	7,022,354	1,744,857	295,444	2,150,652	439,036	6,338,837	1,465,876	203,536	2,336,854
1966	575,942	6,593,529	1,248,777	327,432	2,151,435	463,544	5,982,464	1,090,510	209,864	2,388,283
1967	548,651	6,738,222	1,308,291	277,558	2,242,242	451,660	5,926,747	1,065,975	167,282	2,454,605
SERVICES										
1958	1,825,988	20,710,408	n.a.	1,064,970	7,189,981	1,610,428	19,513,997	n.a.	871,317	7,486,288
1959	1,979,695	23,480,681	4,860,130	1,113,488	8,084,421	1,732,200	22,140,672	4,383,324	921,377	8,469,726
1960	1,966,068	23,256,055	n.a.	1,150,549	8,059,667	1,697,209	21,846,645	n.a.	n.a.	8,420,251
1961	2,075,689	24,355,060	4,813,444	1,166,927	8,580,176	1,797,608	22,882,767	4,304,598	942,764	8,947,154
1962	2,132,751	26,079,027	5,093,628	1,247,634	9,289,343	1,847,426	24,536,355	4,581,921	1,003,976	9,724,645
1963	2,185,196	27,095,434	5,356,790	1,276,880	9,528,995	1,874,384	25,222,511	4,793,642	1,016,149	9,971,311
1964	2,240,321	29,290,178	5,651,938	1,368,862	10,465,517	1,912,823	27,497,188	5,080,763	1,085,104	10,981,852
1965	2,207,927	29,788,755	5,723,494	1,369,449	11,007,933	1,887,005	28,146,136	5,154,546	1,106,446	11,509,803
1966	2,270,739	31,990,956	6,013,068	1,433,567	11,999,126	1,944,528	30,355,662	5,456,224	1,167,608	12,512,870
1967	2,327,684	34,783,754	6,461,733	1,571,603	13,019,978	1,978,250	32,776,970	5,842,357	1,254,014	13,613,896
NATURE OF BUSINESS NOT ALLOCABLE										
1958	57,617	408,085	n.a.	35,578	76,948	47,364	369,335	n.a.	15,179	103,335
1959	50,333	616,396	325,203	22,887	76,672	39,142	483,235	248,019	16,179	90,550
1960	47,568	533,469	n.a.	18,820	56,671	33,304	482,267	n.a.	n.a.	71,212
1961	79,421	1,400,160	758,900	48,260	150,913	57,822	1,241,118	645,851	37,383	177,792
1962	57,509	513,301	232,876	22,872	93,603	41,940	443,860	194,247	16,581	109,796
1963	49,268	431,179	220,287	20,598	71,485	34,120	385,824	194,825	15,688	84,663
1964	52,272	697,253	360,581	26,086	94,482	40,700	618,563	310,098	21,256	110,056
1965	28,448	177,992	70,089	7,969	45,921	20,603	165,798	64,914	4,911	55,018
1966	45,874	510,962	282,431	14,682	93,112	35,090	469,535	253,621	10,810	106,112
1967	40,075	280,472	118,475	12,701	59,338	29,501	247,130	97,796	9,318	76,326

[1]Excludes estimate for "Agriculture, forestry, and fisheries" which was not prepared for this year.
[2]Net loss exceeds net profit.
n.a. - Not available.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.2—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1958-1967

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
				Deductions							Deductions			
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	*Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Thousand dollars)
ALL INDUSTRIAL DIVISIONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1958	953,840	n.a.	77,513,675	48,899,705	2,017,335	n.a.	8,649,053	765,450	n.a.	67,557,661	41,866,050	1,616,799	n.a.	9,487,390
1959	949,396	78,406,071	77,046,643	47,162,367	2,102,722	20,296,274	8,844,708	759,172	71,006,298	69,828,273	42,544,020	1,595,750	17,145,723	9,720,805
1960	940,560	74,307,629	72,894,735	43,441,533	2,083,506	20,422,217	8,360,373	739,428	66,193,449	64,973,846	38,402,311	1,539,015	16,878,834	9,373,289
1961	938,966	74,706,827	73,412,664	44,568,579	2,178,293	19,271,333	8,688,622	727,725	66,352,186	65,217,119	39,105,992	1,575,740	15,924,947	9,745,507
1962	932,181	73,672,672	72,303,784	43,699,378	2,213,291	19,246,984	8,513,019	718,459	65,536,131	64,372,807	38,595,238	1,551,108	15,643,286	9,746,499
1963	924,276	73,274,451	71,762,372	43,076,617	2,267,622	19,262,046	8,668,166	701,660	64,953,784	63,674,634	37,839,310	1,564,086	15,542,489	10,007,899
1964	922,160	74,822,051	73,252,175	42,918,074	2,445,239	20,214,274	9,244,464	694,126	66,665,948	65,332,749	38,096,687	1,646,011	16,197,891	10,725,359
1965	914,215	75,258,639	73,588,349	41,896,201	2,529,645	21,133,648	9,699,145	684,822	67,303,182	65,884,881	37,375,988	1,674,269	16,985,012	11,267,913
1966	922,680	79,776,231	78,153,124	45,451,072	2,764,916	21,115,182	10,445,061	684,742	70,943,604	69,562,449	40,319,941	1,750,649	16,759,117	12,113,897
1967	906,182	80,137,915	78,022,998	43,148,059	3,006,673	23,117,230	10,865,953	661,386	70,724,290	68,920,955	38,027,125	1,824,843	18,112,300	12,760,022
AGRICULTURE, FORESTRY, AND FISHERIES														
1958	144,915	n.a.	4,242,768	1,352,517	326,187	n.a.	651,623	113,286	n.a.	3,465,022	1,039,530	233,161	n.a.	816,278
1959	141,715	4,412,813	4,307,393	1,229,814	311,464	2,282,094	589,441	107,350	3,637,415	3,548,103	972,220	226,558	1,687,795	750,842
1960	136,306	4,454,405	4,352,068	1,198,314	330,789	2,370,762	554,540	103,876	3,617,140	3,538,597	910,449	235,818	1,742,279	728,594
1961	136,532	4,711,307	4,609,720	2,197,051	345,647	1,558,816	609,793	103,746	3,882,868	3,802,428	1,722,060	250,647	1,125,751	784,410
1962	133,647	5,076,573	4,982,847	2,884,585	333,887	1,202,895	655,206	101,664	4,219,864	4,144,854	2,248,459	247,758	888,846	834,801
1963	130,420	4,800,591	4,689,503	2,899,338	324,041	1,010,694	566,518	95,820	3,898,547	3,808,028	2,178,024	235,822	718,822	765,879
1964	130,359	5,027,854	4,929,185	2,848,229	359,424	1,209,178	611,023	93,018	4,037,501	3,958,738	2,085,436	252,020	855,039	845,006
1965	127,782	5,141,160	5,023,893	3,125,755	370,825	967,663	676,917	92,417	4,283,259	4,189,628	2,423,572	258,904	684,934	915,849
1966	125,101	5,412,976	5,268,060	3,183,827	399,554	1,079,285	750,310	93,143	4,535,213	4,418,817	2,483,384	289,968	765,821	996,040
1967	124,633	5,612,519	5,449,690	3,394,603	400,765	1,183,698	633,453	87,726	4,545,529	4,409,165	2,563,734	279,916	791,557	910,322
MINING														
1958	18,075	n.a.	1,034,473	611,742	106,522	n.a.	[1]45,959	11,290	n.a.	760,774	364,046	67,586	n.a.	127,459
1959	13,301	986,837	956,740	462,503	91,315	407,300	25,719	7,921	733,595	711,898	319,990	55,510	245,012	113,083
1960	15,697	1,048,288	1,006,936	487,924	103,367	499,813	[1]42,816	8,400	743,074	721,616	310,354	59,997	258,375	114,348
1961	15,939	1,018,877	984,842	565,279	99,763	362,060	[1]8,225	8,903	789,383	767,011	407,032	64,235	206,446	111,670
1962	15,040	944,894	912,334	500,615	83,941	364,099	[1]3,761	8,944	714,356	691,641	336,384	53,966	211,605	112,401
1963	14,150	935,143	893,581	484,560	78,717	381,363	[1]9,497	8,747	726,403	697,644	336,735	52,092	219,925	117,651
1964	14,432	1,027,521	976,134	484,314	79,690	440,564	22,953	8,871	836,461	802,270	351,676	56,589	283,547	144,649
1965	14,902	920,931	865,822	366,200	74,580	493,219	[1]13,068	8,469	703,981	668,410	247,113	50,320	278,352	128,196
1966	13,238	939,833	882,348	490,749	72,664	386,954	[1]10,534	7,882	721,568	677,340	312,253	42,349	222,145	144,821
1967	13,243	1,110,685	1,045,433	473,729	88,844	482,893	65,219	8,081	863,791	820,455	330,863	56,916	267,950	208,062
CONTRACT CONSTRUCTION														
1958	60,945	n.a.	7,337,987	5,476,813	172,080	n.a.	715,803	52,115	n.a.	6,360,026	4,634,647	144,661	n.a.	768,478
1959	67,130	7,874,934	7,788,135	5,559,971	234,251	1,367,872	712,840	57,481	6,772,682	6,710,360	4,678,919	166,188	1,124,537	803,038
1960	62,451	6,663,365	6,583,633	4,587,492	168,022	1,270,066	637,785	52,944	5,712,514	5,642,037	3,821,513	136,189	1,041,279	713,533
1961	62,290	7,503,350	7,432,568	5,767,076	165,377	880,617	690,280	51,869	6,251,381	6,194,163	4,648,183	134,619	698,296	770,283
1962	58,164	6,877,933	6,804,981	5,284,785	153,763	845,236	594,149	49,019	5,850,327	5,791,860	4,376,880	112,371	661,265	699,811
1963	60,408	6,971,722	6,894,915	5,280,665	138,624	927,905	624,528	50,047	5,933,869	5,872,427	4,378,949	109,912	711,066	733,942
1964	57,298	6,685,456	6,616,175	5,026,633	144,258	832,969	681,596	48,178	5,868,716	5,815,312	4,325,116	117,138	675,116	751,346
1965	58,481	7,092,010	7,003,491	5,220,313	142,726	1,052,587	676,384	49,271	6,183,113	6,108,872	4,474,279	118,702	820,734	769,398
1966	56,115	7,865,406	7,771,390	6,115,338	139,585	846,994	763,489	47,090	7,017,553	6,939,738	5,363,482	118,622	700,209	835,240
1967	52,342	7,256,095	7,129,026	5,372,941	138,946	1,002,668	741,540	43,428	6,408,475	6,304,120	4,681,637	116,868	798,820	811,150
MANUFACTURING														
1958	50,745	n.a.	8,006,907	5,589,824	185,518	n.a.	665,908	41,555	n.a.	7,015,187	4,800,247	155,166	n.a.	728,451
1959	47,869	7,756,708	7,702,613	5,335,354	172,564	1,599,097	649,693	38,681	7,037,923	6,991,887	4,793,335	147,781	1,396,862	699,945
1960	47,183	7,424,192	7,372,219	5,050,843	167,129	1,603,946	602,274	37,898	6,608,613	6,567,029	4,440,512	138,509	1,366,465	663,127
1961	44,462	6,896,121	6,845,687	5,019,037	151,271	1,158,699	567,114	34,909	6,107,450	6,063,476	4,378,321	126,225	976,499	626,405
1962	43,091	6,702,990	6,653,967	4,870,220	141,380	1,096,463	594,927	35,119	6,037,235	5,995,113	4,338,840	118,938	934,332	645,125
1963	39,368	6,155,987	6,106,914	4,462,866	128,458	1,021,600	543,063	31,342	5,510,133	5,470,868	3,938,720	110,092	879,131	582,190
1964	40,411	6,591,833	6,542,733	4,816,939	140,549	1,026,068	608,277	32,376	6,061,654	6,018,885	4,380,628	124,118	908,021	648,887
1965	36,566	5,664,938	5,596,362	3,953,266	123,045	999,238	589,389	29,332	5,204,422	5,143,316	3,597,616	108,557	874,545	623,704
1966	36,544	6,144,233	6,076,860	4,347,937	134,951	1,044,203	617,142	29,018	5,555,944	5,500,063	3,880,636	112,565	887,451	675,292
1967	34,486	5,697,329	5,640,008	3,962,280	139,482	1,033,648	561,919	27,316	5,137,048	5,088,538	3,534,108	114,402	867,492	621,046

Footnotes at end of table.

Table 9.2—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1958-1967—Continued

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1958	17,198	n.a.	1,047,915	281,973	76,502	n.a.	131,685	13,009	n.a.	941,977	241,417	63,966	n.a.	143,100
1959	17,623	1,119,613	1,105,980	277,601	75,029	635,337	131,646	13,817	991,397	979,255	236,754	62,502	546,387	145,754
1960	17,638	1,013,882	1,000,332	198,500	76,160	610,296	128,926	13,786	898,273	887,812	169,511	62,357	521,528	144,877
1961	18,100	1,180,641	1,166,703	667,198	74,601	292,653	146,189	14,490	1,050,889	1,037,824	587,966	61,640	243,866	157,417
1962	17,032	1,007,149	995,355	545,769	65,986	271,091	124,303	13,046	876,471	866,826	461,403	55,431	220,579	139,058
1963	16,640	1,137,189	1,121,786	619,013	68,887	306,118	143,171	12,945	950,772	938,721	493,785	54,119	244,516	158,352
1964	16,437	1,093,282	1,081,117	590,668	71,330	289,982	141,302	12,789	937,494	928,009	484,077	57,007	238,762	157,648
1965	17,779	1,338,184	1,315,036	696,637	77,091	417,661	146,795	13,481	1,166,929	1,146,668	602,964	62,815	330,193	170,957
1966	15,484	1,271,109	1,238,141	750,836	82,495	283,574	154,204	11,821	1,070,652	1,040,550	604,078	65,351	226,246	174,977
1967	15,236	1,336,826	1,310,437	818,577	83,792	292,284	142,173	11,550	1,147,620	1,125,833	670,388	66,074	236,557	174,601
WHOLESALE AND RETAIL TRADE														
1958	317,656	n.a.	42,919,970	33,564,923	473,776	n.a.	2,535,901	261,491	n.a.	37,399,183	29,014,478	414,313	n.a.	2,713,152
1959	303,822	42,073,880	41,659,862	32,416,175	434,826	6,693,767	2,529,112	253,244	38,848,313	38,475,953	29,856,004	383,803	5,925,216	2,683,290
1960	291,053	39,416,044	39,002,533	30,252,983	405,782	6,466,909	2,290,370	239,575	35,662,167	35,293,247	27,258,314	349,403	5,596,231	2,458,219
1961	277,567	37,745,960	37,389,282	28,607,128	394,477	6,520,348	2,224,007	226,759	34,186,413	33,867,093	25,817,564	340,220	5,644,906	2,383,723
1962	267,493	36,963,635	36,580,084	27,921,815	371,149	6,472,056	2,198,615	217,842	33,660,602	33,313,712	25,354,344	321,247	5,630,587	2,354,424
1963	256,601	35,874,352	35,470,908	27,169,880	364,583	6,182,876	2,157,013	207,737	32,671,985	32,308,920	24,682,147	314,043	5,346,389	2,329,406
1964	248,725	35,664,624	35,286,159	26,811,708	363,001	6,232,307	2,257,608	202,550	32,584,609	32,240,257	24,408,028	314,366	5,451,060	2,411,155
1965	235,322	34,758,290	34,373,043	26,097,580	348,965	6,095,603	2,216,142	191,968	31,922,463	31,569,125	23,882,284	305,027	5,378,671	2,356,481
1966	231,254	35,833,069	35,425,458	27,182,206	360,915	6,042,850	2,247,098	186,870	32,710,991	32,341,930	24,718,229	314,458	5,272,970	2,405,334
1967	220,700	34,867,991	34,448,298	26,061,657	357,838	6,182,507	2,265,989	177,831	31,797,024	31,416,874	23,680,049	305,904	5,385,349	2,425,722
Wholesale Trade														
1958	48,884	n.a.	15,115,810	12,665,191	119,776	n.a.	708,062	40,439	n.a.	13,292,493	11,067,675	101,647	n.a.	755,989
1959	50,456	14,693,198	14,564,794	12,105,900	111,833	1,774,914	700,551	42,017	13,818,440	13,702,947	11,375,396	98,269	1,600,321	744,454
1960	40,572	12,854,708	12,711,942	10,618,177	95,028	1,554,750	586,753	34,392	11,860,627	11,732,368	9,767,682	82,896	1,382,487	627,562
1961	41,950	12,945,796	12,842,911	10,591,842	93,514	1,657,683	602,757	34,699	11,944,394	11,849,851	9,742,828	82,755	1,485,971	632,840
1962	40,960	12,477,567	12,356,676	10,135,081	89,754	1,679,672	573,060	33,535	11,399,743	11,290,057	9,231,481	78,744	1,478,254	611,264
1963	43,498	12,365,831	12,245,849	10,062,946	90,433	1,600,528	611,924	35,163	11,375,099	11,265,428	9,227,570	77,995	1,416,441	653,093
1964	36,098	11,837,339	11,718,204	9,604,014	89,788	1,551,316	592,221	30,007	10,944,669	10,836,095	8,847,346	78,780	1,387,153	631,390
1965	31,683	11,000,021	10,878,558	9,009,826	79,065	1,363,572	547,558	26,281	10,193,029	10,080,687	8,317,994	68,705	1,230,168	576,162
1966	29,179	11,251,240	11,142,239	9,379,580	78,821	1,287,308	505,531	23,646	10,398,054	10,300,080	8,631,682	70,538	1,158,497	537,337
1967	31,461	10,928,951	10,796,092	8,873,276	87,747	1,409,931	557,997	25,643	10,095,767	9,974,562	8,172,013	76,591	1,255,552	591,611
Retail Trade														
1958	250,629	n.a.	25,378,891	19,044,502	322,728	n.a.	1,676,099	206,607	n.a.	21,920,647	16,275,461	284,180	n.a.	1,797,770
1959	241,170	25,143,176	24,882,099	18,610,526	295,728	4,545,147	1,691,775	200,611	22,933,689	22,700,007	16,893,149	260,770	3,983,536	1,796,234
1960	238,451	25,040,435	24,786,856	18,484,372	292,453	4,651,630	1,611,980	195,737	22,423,898	22,199,029	16,454,267	250,913	3,987,045	1,731,673
1961	228,775	23,662,652	23,420,711	17,171,502	286,873	4,650,864	1,553,413	186,388	21,199,941	20,985,097	15,304,742	245,048	3,972,104	1,678,047
1962	220,585	23,479,010	23,226,584	17,041,669	268,542	4,604,700	1,564,099	179,328	21,323,169	21,095,472	15,432,486	230,736	3,984,371	1,675,576
1963	211,819	23,371,493	23,088,734	17,004,699	272,657	4,559,306	1,534,831	171,625	21,168,642	20,915,916	15,359,399	234,668	3,908,861	1,665,714
1964	208,969	23,356,444	23,102,573	16,860,622	267,438	4,591,927	1,636,457	169,810	21,219,968	20,988,209	15,248,990	231,044	3,993,177	1,746,757
1965	202,164	23,505,215	23,244,161	16,902,427	266,725	4,681,914	1,654,149	164,616	21,502,886	21,264,530	15,400,232	233,421	4,104,299	1,764,934
1966	199,804	24,283,701	23,987,498	17,595,516	278,139	4,695,168	1,714,878	161,464	22,040,941	21,771,932	15,898,186	240,464	4,062,653	1,839,638
1967	186,629	23,576,935	23,294,355	16,925,274	265,885	4,702,112	1,683,664	150,229	21,381,499	21,126,693	15,276,319	225,784	4,071,655	1,807,741
Wholesale and Retail Trade not Allocable														
1958	18,143	n.a.	2,425,269	1,855,230	31,272	n.a.	151,740	14,445	n.a.	2,186,043	1,671,342	28,486	n.a.	159,393
1959	12,196	2,237,506	2,212,969	1,699,749	27,265	373,706	136,786	10,616	2,096,184	2,072,999	1,587,459	24,764	341,359	142,602
1960	12,030	1,520,901	1,503,735	1,150,434	18,301	260,529	91,637	9,446	1,377,642	1,361,850	1,036,365	15,594	226,699	98,984
1961	6,842	1,137,512	1,125,660	843,784	14,090	211,801	67,837	5,672	1,042,078	1,032,145	769,994	12,417	186,831	72,836
1962	5,948	1,007,058	996,824	745,065	12,853	187,684	61,456	4,979	937,690	928,183	690,377	11,767	167,962	67,584
1963	1,284	137,028	136,325	102,235	1,493	23,042	10,258	949	128,244	127,576	95,178	1,380	21,087	10,599
1964	3,658	470,841	465,382	347,072	5,775	89,064	28,930	2,733	419,972	415,953	311,692	4,542	70,730	33,008
1965	1,476	253,054	250,324	185,327	3,175	50,117	14,435	1,071	226,548	223,908	164,058	2,901	44,204	15,385
1966	2,271	298,128	295,721	207,110	3,955	60,374	26,689	1,759	271,996	269,918	188,361	3,456	51,820	28,359
1967	2,610	362,105	357,851	263,107	4,206	70,464	24,328	1,959	319,758	315,619	231,717	3,529	58,142	26,370

Footnotes at end of table.

Table 9.2—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1958-1967—Continued

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
1958	168,960	n.a.	3,761,778	171,063	347,237	n.a.	1,161,345	126,375	n.a.	3,209,302	156,407	273,142	n.a.	1,277,977
1959	185,173	4,745,143	4,217,032	194,699	444,978	2,904,361	1,201,105	137,648	4,201,259	3,732,150	172,101	294,384	2,336,285	1,398,489
1960	202,630	4,696,220	4,154,424	142,333	473,777	2,988,315	1,091,795	145,653	4,058,786	3,571,157	131,299	294,783	2,296,679	1,336,025
1961	207,678	5,442,938	4,901,991	219,465	580,081	3,525,858	1,117,534	143,766	4,671,158	4,183,196	194,248	346,877	2,698,508	1,431,525
1962	229,400	5,564,292	4,975,893	221,550	689,461	3,700,827	952,454	155,547	4,483,009	3,983,570	205,117	371,806	2,491,740	1,414,346
1963	233,516	6,121,802	5,468,656	380,821	741,931	4,067,433	931,617	155,366	4,897,428	4,354,571	288,347	394,992	2,753,816	1,460,273
1964	246,407	6,935,414	6,185,466	720,803	891,598	4,470,812	852,201	159,966	5,417,299	4,780,057	632,995	439,183	2,802,429	1,542,692
1965	248,987	7,581,963	6,845,420	824,559	956,359	4,817,934	983,111	158,500	5,959,967	5,330,288	716,376	454,495	3,076,069	1,713,027
1966	268,563	8,376,031	7,742,442	786,229	1,131,079	5,478,519	980,204	164,279	6,341,078	5,816,565	730,308	490,570	3,339,237	1,780,963
1967	274,730	9,130,915	8,133,920	404,087	1,295,321	6,309,850	1,121,657	167,827	6,783,328	5,932,080	314,771	553,432	3,832,602	2,082,523
SERVICES														
1958	162,881	n.a.	8,927,394	1,728,299	324,117	n.a.	2,779,900	137,066	n.a.	8,207,736	1,521,068	260,506	n.a.	2,853,531
1959	160,498	9,166,991	9,043,783	1,566,623	328,465	4,308,312	2,963,591	134,487	8,538,793	8,437,534	1,411,487	252,631	3,804,792	3,069,883
1960	159,360	9,445,464	9,281,292	1,483,675	354,800	4,551,437	3,055,552	131,521	8,765,888	8,629,767	1,331,103	259,168	4,009,404	3,166,213
1961	171,278	10,109,802	9,985,284	1,494,027	364,684	4,939,214	3,311,877	139,851	9,324,228	9,214,724	1,323,503	249,316	4,303,593	3,447,816
1962	166,737	10,517,086	10,380,375	1,461,501	373,265	5,288,676	3,393,644	136,389	9,678,750	9,569,796	1,266,197	269,278	4,601,260	3,542,015
1963	171,994	11,267,660	11,106,307	1,778,047	422,310	5,357,321	3,709,982	138,845	10,355,353	10,214,348	1,541,176	292,974	4,667,490	3,853,713
1964	166,678	11,767,574	11,608,635	1,605,868	394,412	5,703,266	4,064,028	135,465	10,898,269	10,767,133	1,418,628	285,167	4,977,323	4,217,151
1965	168,850	12,632,449	12,442,300	1,554,506	430,520	6,245,305	4,402,118	137,774	11,769,503	11,624,624	1,387,796	310,925	5,510,781	4,560,001
1966	172,384	13,842,881	13,659,823	2,565,366	442,327	5,910,738	4,924,450	141,903	12,907,018	12,745,224	2,199,797	315,772	5,319,043	5,072,406
1967	165,697	15,000,746	14,743,898	2,600,577	498,048	6,587,524	5,314,597	134,469	13,929,786	13,714,287	2,199,043	328,289	5,900,037	5,502,417
NATURE OF BUSINESS NOT ALLOCABLE														
1958	12,465	n.a.	234,483	122,551	5,396	n.a.	52,847	9,263	n.a.	198,454	94,210	4,298	n.a.	58,964
1959	12,265	269,152	265,105	119,627	9,830	98,134	41,561	8,543	244,921	241,133	103,210	6,393	78,837	56,481
1960	8,242	145,769	141,298	39,469	3,680	60,673	41,947	5,775	126,994	122,584	29,256	2,791	46,594	48,353
1961	5,120	97,831	96,587	32,318	2,392	33,068	30,053	3,432	88,416	87,204	27,115	1,961	27,082	32,258
1962	1,577	18,120	17,948	8,538	459	5,641	3,482	889	15,517	15,435	7,614	313	3,072	4,518
1963	1,179	10,005	9,802	1,427	71	6,736	1,771	811	9,294	9,107	1,427	40	1,334	6,493
1964	1,413	28,493	26,571	12,912	977	9,128	5,476	913	23,945	22,088	10,103	423	6,594	6,825
1965	5,546	128,714	122,982	57,385	5,534	44,438	21,357	3,610	109,545	103,950	43,988	4,524	30,733	30,300
1966	3,998	90,693	88,602	28,584	1,346	42,065	18,698	2,735	83,587	82,222	27,774	994	25,995	28,824
1967	5,115	124,809	122,288	59,608	3,637	42,158	19,406	3,158	111,689	109,603	52,532	3,042	31,936	24,179

n.a. - Not available.
[1]Net loss exceeds net profit.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.3—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, TAXES, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1967

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1959	71,140	19,199,731	18,858,054	14,346,693	295,201	286,740	395,299	46,037	n.a.	n.a.	n.a.	n.a.	n.a.	605,298
1960	90,221	23,417,799	22,946,017	17,275,261	382,341	362,284	382,479	56,123	17,749,983	17,382,847	13,021,184	250,436	258,828	678,476
1961	106,048	26,175,449	25,593,550	n.a.	442,765	n.a.	564,447	67,817	21,253,736	20,774,781	n.a.	302,416	n.a.	904,377
1962	123,666	29,808,701	29,108,623	21,493,296	515,483	520,955	707,097	78,939	n.a.	n.a.	n.a.	n.a.	n.a.	1,051,326
1963	139,112	35,083,133	34,245,587	25,082,324	605,476	670,234	799,453	88,084	28,222,474	27,537,869	20,160,322	394,799	513,737	1,237,110
1964	157,855	40,112,212	39,292,010	29,017,749	703,433	739,068	1,040,197	102,585	33,088,879	32,421,380	23,999,529	490,050	579,675	1,490,392
1965	173,410	46,442,511	45,433,118	33,476,283	792,852	872,119	1,447,857	115,475	39,242,734	38,382,811	n.a.	564,789	n.a.	1,969,400
1966	181,851	50,909,933	49,858,410	36,378,651	892,452	931,899	1,655,084	118,374	41,935,993	41,052,483	n.a.	627,324	n.a.	2,232,968
1967	200,784	56,752,764	55,742,555	40,805,087	1,006,408	1,073,998	1,853,187	130,038	47,412,667	46,580,280	34,009,977	705,507	n.a.	2,485,457
AGRICULTURE, FORESTRY, AND FISHERIES														
1959	1,485	177,211	168,017	117,373	11,767	4,264	[1]4,838	689	n.a.	n.a.	n.a.	n.a.	n.a.	13,955
1960	2,508	378,213	359,997	254,720	18,517	7,079	1,707	1,251	281,194	270,420	195,833	9,289	4,062	20,755
1961	3,367	546,707	520,513	n.a.	23,311	n.a.	11,692	1,934	448,259	428,308	n.a.	14,413	n.a.	33,936
1962	4,106	650,264	592,735	421,306	31,053	12,147	11,066	2,207	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	4,988	918,384	867,166	656,647	38,492	15,028	16,892	2,320	624,543	582,870	439,229	18,834	9,118	56,696
1964	6,144	762,448	728,521	495,058	46,265	19,241	[1]797	3,106	523,743	501,384	318,128	22,928	11,075	42,557
1965	6,839	1,119,696	1,074,876	796,679	54,346	20,532	89	3,778	843,415	806,334	n.a.	32,659	n.a.	60,244
1966	7,427	1,237,971	1,183,654	816,834	64,494	27,384	28,141	4,207	927,588	888,333	n.a.	44,310	n.a.	82,216
1967	8,516	1,455,494	1,372,674	931,749	83,404	33,677	30,837	4,676	973,549	906,280	587,129	45,889	n.a.	91,363
MINING														
1959	832	130,206	126,259	83,784	10,291	2,722	261	457	n.a.	n.a.	n.a.	n.a.	n.a.	10,634
1960	1,009	225,075	217,251	141,979	18,545	5,411	4,174	531	181,172	174,797	115,664	13,182	3,738	11,583
1961	1,277	314,687	302,327	n.a.	18,637	n.a.	[1]3,618	693	254,620	244,338	n.a.	13,636	n.a.	17,048
1962	1,482	205,495	199,152	131,657	15,981	4,653	[1]3,500	687	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	1,550	275,214	244,808	158,384	14,035	6,225	25,001	843	228,876	199,563	122,954	10,867	5,169	33,520
1964	1,606	302,685	289,479	185,731	21,979	8,712	6,791	999	233,516	224,025	129,895	15,527	6,701	21,770
1965	1,912	425,073	412,351	259,154	27,013	10,742	32,754	1,172	342,389	334,033	n.a.	22,655	n.a.	46,652
1966	2,227	771,034	741,000	563,624	44,444	17,725	20,769	1,153	527,689	507,724	n.a.	27,428	n.a.	48,855
1967	1,896	409,580	387,937	241,351	25,614	11,569	22,021	1,165	332,091	315,354	184,868	17,763	n.a.	34,112
CONTRACT CONSTRUCTION														
1959	6,137	1,859,791	1,848,947	1,532,524	27,457	27,027	33,777	3,948	n.a.	n.a.	n.a.	n.a.	n.a.	53,182
1960	8,290	2,185,466	2,167,244	1,739,473	33,012	35,434	27,352	5,197	1,568,418	1,555,161	1,215,017	23,973	25,216	57,551
1961	10,229	2,611,715	2,581,212	n.a.	41,461	n.a.	42,455	6,313	2,015,334	1,991,142	n.a.	27,900	n.a.	75,995
1962	12,289	3,117,909	3,087,532	2,475,289	48,869	58,106	83,182	8,256	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	13,031	3,354,909	3,324,299	2,639,357	53,828	72,164	58,474	8,218	2,551,794	2,533,478	1,964,209	38,490	53,907	104,033
1964	14,901	4,110,290	4,074,180	3,255,388	61,613	77,990	111,054	9,904	3,416,622	3,387,362	2,682,093	49,645	62,265	144,022
1965	18,000	5,317,183	5,262,109	4,159,998	86,505	103,066	176,623	12,774	4,475,929	4,433,687	n.a.	71,179	n.a.	225,880
1966	17,603	5,299,487	5,254,759	4,214,391	75,863	102,985	160,119	12,105	4,470,921	4,435,636	n.a.	60,983	n.a.	196,965
1967	22,388	6,673,989	6,611,212	5,283,027	101,047	125,858	211,337	14,256	5,538,329	5,486,776	4,364,764	73,287	n.a.	267,801
MANUFACTURING														
1959	11,849	4,156,795	4,120,786	3,121,071	74,225	66,501	107,795	8,016	n.a.	n.a.	n.a.	n.a.	n.a.	152,706
1960	14,240	4,549,450	4,506,728	3,239,620	85,147	87,893	102,931	8,970	3,555,514	3,520,595	2,503,613	61,016	60,728	161,299
1961	15,776	5,290,295	5,230,566	n.a.	96,299	n.a.	136,234	10,775	4,444,637	4,392,235	n.a.	74,111	n.a.	201,219
1962	18,152	5,664,272	5,605,105	4,082,706	105,365	111,669	162,346	11,740	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	19,607	6,904,268	6,831,413	5,077,924	127,933	143,228	173,157	12,926	5,590,996	5,536,882	4,088,684	90,714	110,555	263,269
1964	21,659	7,576,416	7,501,104	5,500,743	140,671	164,200	285,471	15,236	6,463,840	6,396,296	4,656,151	110,149	135,602	351,577
1965	22,534	8,239,182	8,123,715	5,787,809	166,221	243,903	395,148	15,811	7,212,082	7,107,755	n.a.	132,746	n.a.	469,019
1966	21,737	9,421,868	9,332,302	6,810,371	168,593	193,983	476,177	14,666	7,898,611	7,830,538	n.a.	126,985	n.a.	580,092
1967	24,568	10,631,459	10,491,059	7,650,516	208,066	225,625	493,796	17,482	9,264,344	9,135,190	6,575,884	160,994	n.a.	609,179
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1959	2,510	416,805	408,146	257,104	24,371	17,140	16,538	1,546	n.a.	n.a.	n.a.	n.a.	n.a.	23,168
1960	2,998	491,884	474,926	282,329	33,081	21,522	13,667	1,777	363,445	348,291	201,533	18,669	15,307	27,019
1961	4,109	674,614	630,869	n.a.	32,836	n.a.	50,981	2,458	500,093	459,630	n.a.	21,379	n.a.	60,701
1962	4,802	778,620	764,852	471,080	38,249	32,899	29,827	2,910	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	5,734	906,563	886,180	569,295	56,239	41,936	29,173	3,572	634,852	618,502	378,928	30,437	27,682	51,316
1964	6,132	1,080,097	1,046,158	681,636	57,479	46,652	41,120	3,856	870,721	843,721	546,633	42,170	36,304	64,375
1965	7,090	1,170,673	1,147,357	746,129	60,850	43,136	56,678	4,519	941,855	922,417	n.a.	40,522	n.a.	84,756
1966	7,097	1,295,889	1,276,509	718,629	80,815	52,420	43,892	4,621	1,059,656	1,043,329	n.a.	58,730	n.a.	71,690
1967	8,598	1,363,641	1,332,057	780,323	80,787	51,620	78,192	5,715	1,110,270	1,084,617	606,512	56,883	n.a.	110,709

Footnotes at end of table.

Table 9.3—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, TAXES, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1967—Continued

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE														
1959	31,616	11,156,330	11,041,806	8,700,764	91,361	128,811	154,724	21,140	n.a.	n.a.	n.a.	n.a.	n.a.	227,131
1960	38,568	13,842,049	13,656,990	10,990,184	110,418	152,917	151,833	25,171	10,513,071	10,373,682	8,328,689	80,906	115,835	254,970
1961	43,822	14,456,503	14,257,606	n.a.	124,402	n.a.	211,661	29,084	11,873,422	11,711,939	n.a.	92,451	n.a.	314,657
1962	51,541	16,971,630	16,711,110	12,944,061	158,096	221,252	321,989	34,696	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	57,585	19,433,793	19,141,576	14,783,741	176,460	284,530	329,061	39,212	16,122,809	15,883,646	12,300,862	130,898	234,415	464,582
1964	63,423	22,837,820	22,556,401	17,455,117	204,455	298,751	442,920	43,438	19,048,912	18,816,475	14,613,350	155,755	246,179	585,509
1965	68,219	25,904,288	25,545,434	19,928,975	220,009	305,644	540,257	47,775	22,161,574	21,855,001	n.a.	172,736	n.a.	683,123
1966	72,393	27,154,692	26,792,735	20,705,044	241,172	351,785	622,674	49,950	22,594,422	22,278,800	n.a.	187,182	n.a.	779,989
1967	76,929	30,303,021	29,940,032	22,935,191	273,182	428,509	710,559	52,382	25,623,178	25,320,462	19,436,838	206,762	n.a.	901,697
Wholesale Trade														
1959	9,182	5,014,472	4,979,031	4,135,106	31,941	51,927	72,034	6,900	n.a.	n.a.	n.a.	n.a.	n.a.	94,423
1960	11,637	6,400,030	6,328,542	5,355,449	36,179	62,348	87,729	8,477	5,239,931	5,178,389	4,369,116	29,732	52,349	114,639
1961	13,189	6,433,336	6,351,684	n.a.	42,135	n.a.	97,659	9,625	5,580,536	5,511,089	n.a.	33,953	n.a.	126,781
1962	14,868	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	10,907	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	17,403	7,884,824	7,784,455	6,276,826	55,306	119,301	164,222	12,628	6,839,372	6,752,995	5,438,712	44,625	108,608	199,544
1964	18,765	10,090,163	9,988,315	8,162,202	65,486	117,399	202,135	13,552	8,850,412	8,761,558	7,143,344	55,894	107,558	245,436
1965	19,083	10,730,281	10,604,257	8,792,175	68,951	94,804	229,027	14,503	9,557,248	9,445,041	n.a.	59,483	n.a.	268,987
1966	21,068	11,835,426	11,702,078	9,462,321	80,000	134,102	300,620	15,689	10,069,190	9,951,554	n.a.	65,217	n.a.	343,491
1967	20,809	12,138,518	11,996,803	9,800,138	84,186	133,381	271,808	15,000	10,628,171	10,504,609	8,569,192	67,762	n.a.	340,467
Retail Trade														
1959	20,310	5,448,169	5,376,824	4,039,395	53,453	62,498	67,607	12,772	n.a.	n.a.	n.a.	n.a.	n.a.	114,066
1960	24,650	6,798,797	6,695,663	5,148,067	67,304	79,841	56,739	15,132	4,744,684	4,674,997	3,556,511	45,689	55,507	127,170
1961	29,472	7,531,220	7,422,948	n.a.	77,881	n.a.	102,355	18,595	5,848,634	5,764,898	n.a.	54,588	n.a.	174,098
1962	34,902	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	22,457	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	38,868	11,140,331	10,952,089	8,220,178	116,290	158,037	149,517	25,577	8,930,568	8,780,866	6,614,789	81,792	119,598	248,412
1964	43,583	12,401,091	12,224,957	9,035,471	135,282	177,067	232,920	29,146	9,918,860	9,778,183	7,264,228	96,705	135,281	329,723
1965	47,921	14,599,476	14,374,186	10,704,861	145,508	203,834	296,048	32,391	12,093,564	11,906,233	n.a.	108,270	n.a.	397,671
1966	50,753	15,100,391	14,876,577	11,092,143	158,739	214,726	310,540	33,907	12,328,425	12,134,377	n.a.	119,867	n.a.	422,761
1967	54,480	17,660,898	17,445,237	12,786,672	182,944	286,999	426,342	36,310	14,598,579	14,423,401	10,597,521	134,628	n.a.	545,279
Wholesale and Retail Trade not Allocable														
1959	2,124	693,689	685,951	526,263	5,967	14,386	15,083	1,468	n.a.	n.a.	n.a.	n.a.	n.a.	18,642
1960	2,281	643,222	632,785	486,668	6,935	10,728	7,365	1,562	528,456	520,296	403,062	5,485	7,979	13,161
1961	1,161	491,947	482,974	n.a.	4,386	n.a.	11,647	864	444,252	435,952	n.a.	3,910	n.a.	13,778
1962	1,771	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1,332	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	1,314	408,638	405,032	286,737	4,864	7,192	15,322	1,007	352,869	349,785	247,361	4,481	6,209	16,626
1964	1,075	346,566	343,129	257,444	3,687	4,285	7,865	740	279,640	276,734	205,778	3,156	3,340	10,350
1965	1,215	574,531	566,991	431,939	5,550	7,006	15,182	881	510,762	503,727	n.a.	4,983	n.a.	16,465
1966	572	218,875	214,080	150,580	2,433	2,957	11,514	354	196,807	192,869	n.a.	2,098	n.a.	13,737
1967	1,640	503,605	497,992	348,381	6,052	8,129	12,409	1,072	396,428	392,452	270,125	4,372	n.a.	15,951
FINANCE, INSURANCE, AND REAL ESTATE														
1959	7,480	325,581	195,017	5,250	7,643	9,404	58,675	4,970	n.a.	n.a.	n.a.	n.a.	n.a.	70,349
1960	10,368	423,636	278,441	36,783	10,123	12,476	56,296	6,427	338,683	219,368	32,121	6,686	8,503	75,549
1961	12,135	513,138	349,966	n.a.	12,202	n.a.	81,545	7,888	414,288	277,549	n.a.	7,854	n.a.	103,437
1962	13,395	547,273	342,061	76,235	15,328	20,439	76,726	8,590	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	15,948	886,222	606,580	103,938	19,002	25,983	119,360	10,191	776,355	523,752	86,768	13,955	20,479	143,719
1964	17,904	835,319	569,675	165,685	20,319	26,998	100,234	11,502	685,395	459,907	133,930	14,540	20,031	136,916
1965	19,336	1,036,488	724,983	254,401	20,289	32,878	160,361	12,297	879,663	599,948	n.a.	12,942	n.a.	195,245
1966	21,904	1,177,335	876,574	265,963	25,750	38,829	112,919	13,340	949,501	690,057	n.a.	16,344	n.a.	169,116
1967	20,340	1,030,872	813,925	240,369	23,036	31,737	123,900	12,847	877,815	697,641	223,911	15,014	n.a.	159,261
SERVICES														
1959	8,652	962,596	935,707	522,983	47,668	30,417	28,430	5,047	n.a.	n.a.	n.a.	n.a.	n.a.	53,058
1960	11,760	1,316,266	1,279,498	589,568	73,343	39,317	24,163	6,664	943,993	916,846	428,265	36,646	25,335	68,440
1961	14,954	1,761,903	1,714,965	n.a.	93,083	n.a.	33,552	8,582	1,298,663	1,265,448	n.a.	50,254	n.a.	96,570
1962	17,537	1,868,164	1,802,023	888,302	102,527	59,642	25,046	9,765	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	20,217	2,395,781	2,336,657	1,089,750	119,244	80,884	48,231	10,677	1,685,090	1,652,946	775,795	60,422	52,257	119,059
1964	25,610	2,600,552	2,520,250	1,273,959	150,599	96,287	54,219	14,460	1,843,449	1,789,850	918,177	79,315	61,461	143,140
1965	28,902	3,217,500	3,130,373	1,535,712	157,290	111,912	85,386	17,161	2,373,914	2,312,202	n.a.	79,077	n.a.	203,511
1966	30,918	4,532,303	4,395,792	2,282,130	191,118	146,002	177,976	18,169	3,489,935	3,374,661	n.a.	105,189	n.a.	290,740
1967	35,728	4,710,457	4,620,680	2,622,988	208,069	161,649	183,630	20,830	3,586,589	3,528,620	1,962,310	127,698	n.a.	306,373

Footnotes at end of table.

Table 9.3--NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, TAXES, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1967--Continued

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net income (Thousand dollars)
NATURE OF BUSINESS NOT ALLOCABLE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1959	579	14,416	13,369	5,840	418	454	[1]63	224	n.a.	n.a.	n.a.	n.a.	n.a.	1,115
1960	480	5,760	4,942	605	155	235	356	135	4,493	3,687	449	69	104	1,310
1961	379	5,887	5,526	n.a.	534	n.a.	[1]55	90	4,420	4,192	n.a.	418	n.a.	814
1962	362	5,074	4,053	2,660	215	148	415	88	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	452	7,999	6,908	3,288	243	256	104	125	7,159	6,230	2,893	182	155	916
1964	476	6,585	6,242	4,432	53	237	[1]815	84	2,681	2,360	1,172	21	57	526
1965	578	12,428	11,920	7,426	329	306	561	188	11,913	11,434	n.a.	273	n.a.	970
1966	545	19,354	5,085	1,665	203	786	12,417	163	17,670	3,405	n.a.	173	n.a.	13,305
1967	1,821	174,251	172,979	119,573	3,203	3,754	[1]1,085	685	106,502	105,340	67,761	1,217	n.a.	4,962

n.a. - Not available.
[1]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.4--NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, TAXES, AND NET INCOME, BY INDUSTRIAL DIVISION, 1958-1967

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1958	990,381	735,338,092	696,593,934	505,251,525	18,677,093	16,691,748	38,522,869	611,131	632,342,814	599,575,755	429,822,603	15,582,519	14,255,608	43,489,773
1959	1,074,120	816,799,884	772,914,545	557,061,668	20,493,626	19,189,112	46,797,267	670,581	719,416,050	682,186,185	486,790,620	17,592,188	16,753,957	51,651,374
1960	1,140,574	849,131,939	802,790,920	577,039,064	22,159,675	21,129,646	43,505,174	670,239	724,451,248	685,691,937	486,312,907	18,565,763	18,216,216	50,382,345
1961	1,190,286	873,177,644	823,943,265	586,557,225	23,687,786	22,428,996	45,893,900	715,589	750,598,885	709,250,561	500,062,940	19,769,298	19,384,082	52,401,331
1962	1,268,042	949,305,342	895,120,385	638,036,184	27,553,447	24,802,873	49,606,038	783,195	825,254,516	780,432,580	552,635,537	23,265,866	21,506,084	56,248,301
1963	1,323,187	1,008,742,704	949,548,793	672,971,818	29,564,177	27,083,705	54,284,740	808,045	887,327,015	834,410,804	587,506,624	25,566,442	23,916,169	61,315,228
1964	1,373,517	1,086,739,483	1,018,889,198	722,476,998	31,696,173	29,802,537	61,575,194	858,515	968,052,709	906,747,757	638,617,794	27,680,039	26,550,334	68,734,651
1965	1,423,980	1,194,600,662	1,120,381,727	792,952,590	34,115,127	31,656,410	73,889,821	915,311	1,079,661,387	1,011,806,929	711,552,708	30,487,972	28,532,330	80,796,801
1966	1,468,725	1,306,517,897	1,224,370,364	866,425,312	37,473,286	35,132,919	80,527,706	939,846	1,180,714,247	1,107,110,112	777,092,026	33,370,907	31,825,916	87,740,224
1967	1,534,360	1,374,598,532	1,284,999,547	908,598,347	40,819,886	37,066,090	78,181,729	988,906	1,221,446,354	1,141,379,488	798,844,616	35,404,616	32,814,360	86,653,746
AGRICULTURE, FORESTRY, AND FISHERIES														
1958	13,945	3,613,666	3,454,765	2,302,554	152,352	71,711	143,561	7,654	2,761,341	2,641,189	1,654,248	103,155	54,865	230,662
1959	15,603	3,837,620	3,676,501	2,536,425	164,480	78,142	105,884	8,505	2,964,723	2,833,394	1,864,820	116,164	61,029	206,957
1960	17,139	4,402,207	4,214,621	3,022,983	178,203	86,446	37,334	9,746	3,083,051	2,939,554	2,154,226	109,046	53,625	199,291
1961	18,981	5,339,546	5,077,402	3,698,201	209,562	103,280	110,151	10,560	3,976,505	3,768,956	2,643,549	146,134	77,954	249,043
1962	22,130	6,289,029	5,977,917	4,327,109	227,420	118,656	160,954	12,734	4,953,291	4,706,658	3,321,319	161,540	92,334	288,618
1963	23,270	7,986,375	7,492,590	5,684,850	248,318	140,808	95,652	12,237	5,036,374	4,747,011	3,301,034	167,915	98,126	327,540
1964	25,933	6,329,424	5,965,818	4,328,862	265,701	142,176	138,999	13,968	4,853,505	4,572,049	3,207,877	174,817	103,927	334,105
1965	27,530	7,524,274	7,186,345	5,265,349	280,670	149,438	237,229	15,609	6,122,740	5,852,133	4,177,722	200,108	116,292	425,327
1966	27,945	8,604,616	8,203,046	5,887,109	319,023	170,090	289,214	16,604	6,451,549	6,126,741	4,196,737	226,193	128,774	465,397
1967	32,448	9,296,370	8,855,311	6,524,095	374,213	200,930	182,972	17,567	6,373,905	6,029,093	4,174,397	233,124	141,017	427,623
MINING														
1958	12,117	10,105,633	9,629,295	5,736,820	644,869	264,155	831,761	5,556	7,937,267	7,549,354	4,271,850	439,318	194,246	1,189,790
1959	12,920	10,354,855	9,896,963	5,812,331	691,008	283,555	645,874	6,175	8,265,643	7,899,413	4,400,884	481,831	215,036	1,146,969
1960	13,017	10,925,775	10,408,286	6,067,937	719,555	308,792	738,864	5,735	8,502,316	8,095,143	4,492,932	486,830	224,417	1,259,942
1961	13,731	12,257,972	11,615,577	6,933,073	760,119	338,394	862,437	6,695	9,607,161	9,159,206	5,198,506	545,529	244,027	1,351,156
1962	13,539	12,529,440	11,955,257	7,210,728	846,503	353,764	793,601	6,445	9,575,465	9,140,106	5,252,529	587,799	249,499	1,257,226
1963	14,878	13,055,307	12,448,085	7,295,434	842,167	342,603	1,209,730	6,994	10,982,324	10,482,936	5,893,204	673,922	273,836	1,549,553
1964	14,487	13,314,271	12,709,383	7,525,956	857,731	348,323	1,227,575	7,205	10,428,311	9,965,814	5,468,166	667,551	266,511	1,576,627
1965	13,285	12,602,087	11,903,304	6,905,746	830,015	331,935	1,391,939	6,627	10,475,464	9,924,842	5,499,016	639,276	266,294	1,702,451
1966	14,831	14,609,352	13,889,920	8,187,175	918,697	387,843	1,739,573	7,284	11,962,687	11,392,405	6,470,260	696,325	296,680	2,077,853
1967	14,441	13,679,722	12,754,444	7,409,515	873,607	347,512	1,464,256	7,172	11,573,270	10,795,019	5,979,223	666,215	277,673	1,966,189
CONTRACT CONSTRUCTION														
1958	59,847	28,561,305	28,147,531	23,575,022	524,643	327,370	658,894	35,223	23,369,892	23,019,326	19,126,927	402,758	258,749	937,558
1959	66,260	32,140,410	31,681,534	26,610,044	602,495	397,334	579,108	38,438	25,047,786	24,677,714	20,494,586	437,286	299,261	925,146
1960	72,332	32,893,347	32,361,892	27,155,785	627,039	462,323	379,212	39,049	24,066,658	23,661,837	19,575,338	416,844	323,693	837,697
1961	83,791	37,412,748	36,742,702	30,862,895	661,710	551,256	509,159	46,654	28,068,802	27,552,274	22,848,421	459,489	394,526	978,404
1962	90,604	41,065,409	40,311,096	33,857,740	734,138	651,733	617,156	53,010	31,741,147	31,151,492	25,809,681	544,447	492,660	1,111,045
1963	96,466	45,648,687	44,766,916	37,747,598	816,795	788,737	644,416	56,727	34,835,485	34,163,750	28,316,645	614,640	592,320	1,161,300
1964	104,134	49,741,423	48,776,202	40,947,386	859,635	866,453	943,090	62,083	39,668,516	38,875,335	32,224,376	675,551	674,862	1,445,456
1965	113,284	56,694,897	55,696,213	46,611,664	972,906	953,698	1,257,632	71,701	46,777,875	45,998,685	38,042,203	774,779	771,301	1,780,576
1966	112,373	63,029,874	61,850,382	51,867,138	1,123,883	1,106,634	1,398,935	70,461	51,861,587	50,961,285	42,263,418	893,469	886,199	1,974,904
1967	123,180	68,021,913	66,828,236	55,629,499	1,204,572	1,206,928	1,543,158	75,846	55,757,911	54,858,306	45,206,752	917,494	945,461	2,214,084
MANUFACTURING														
1958	150,696	329,432,571	324,134,678	235,472,476	8,529,655	8,042,980	18,500,494	95,303	292,839,015	288,027,438	206,662,059	7,502,409	7,088,561	20,291,170
1959	156,297	363,157,167	356,972,649	256,268,083	9,227,824	9,223,589	24,985,884	102,799	330,069,833	324,260,074	230,113,282	8,452,765	8,353,483	26,434,639
1960	165,862	371,093,042	364,611,950	260,824,028	9,838,599	10,039,780	22,144,790	103,567	328,898,102	322,916,749	227,415,868	8,811,076	9,027,199	24,188,610
1961	173,558	377,580,234	369,911,448	263,691,327	10,503,230	10,625,001	22,493,578	110,494	336,831,731	329,783,972	231,716,733	9,451,646	9,666,305	24,549,132
1962	183,149	407,864,669	399,659,829	283,675,065	12,418,850	11,738,065	25,350,966	120,687	369,340,766	361,788,299	254,091,178	11,319,429	10,674,305	27,200,501
1963	181,800	429,506,943	419,348,765	295,239,898	13,036,630	12,798,693	28,778,748	119,574	395,577,121	385,984,909	268,913,762	12,119,196	11,956,738	30,593,319
1964	184,961	464,819,543	453,156,983	316,726,016	13,992,333	14,813,798	32,555,934	124,556	431,522,477	420,423,494	290,616,682	13,107,548	13,957,937	34,420,063
1965	185,924	514,718,841	502,981,871	350,620,750	15,079,790	15,617,092	40,247,559	131,337	483,408,292	472,222,299	326,241,363	14,257,052	14,762,291	41,870,269
1966	187,642	571,009,172	557,318,291	390,877,215	16,333,903	17,022,352	44,403,696	133,439	537,795,065	524,643,926	364,633,538	15,467,514	16,071,671	46,161,490
1967	197,023	590,822,331	576,569,503	403,894,962	17,984,660	17,616,569	40,329,076	136,749	549,067,125	535,550,993	370,986,841	16,818,034	16,557,089	42,622,875

Footnotes at end of table.

Table 9.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, TAXES, AND NET INCOME, BY INDUSTRIAL DIVISION, 1958-1967—Continued

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1958	37,920	55,965,004	54,503,312	32,527,907	4,315,077	3,436,570	5,722,321	24,165	47,457,477	46,277,220	26,660,370	3,720,893	2,983,622	6,110,291
1959	43,195	62,308,546	60,609,006	35,330,333	4,808,187	3,924,783	6,790,796	26,832	53,904,887	52,553,600	29,451,757	4,230,474	3,435,319	7,184,523
1960	43,852	65,921,988	64,132,467	38,091,847	5,246,373	4,145,703	6,592,116	26,331	56,958,988	55,549,108	31,719,961	4,643,258	3,654,497	7,530,399
1961	49,048	68,153,902	66,322,225	38,657,096	5,689,673	4,271,346	7,486,686	30,166	57,885,477	56,422,034	31,567,835	4,837,016	3,736,932	8,022,298
1962	52,701	73,156,453	71,091,979	41,351,344	6,734,877	4,667,063	8,010,628	32,612	63,473,967	61,727,021	34,812,763	5,829,785	4,198,528	8,559,069
1963	56,291	77,870,156	75,710,896	44,570,744	7,360,749	4,951,928	8,925,311	35,164	70,164,258	68,224,129	39,146,095	6,703,202	4,599,514	9,393,357
1964	56,338	81,726,057	79,450,169	46,320,351	7,871,703	5,175,269	9,738,884	35,622	74,403,220	72,344,784	41,200,577	7,267,301	4,812,128	10,171,667
1965	59,676	88,956,519	86,438,612	50,591,152	8,593,748	5,495,856	10,699,309	38,379	83,092,647	80,819,924	46,494,587	8,153,590	5,211,130	11,019,778
1966	59,925	97,097,754	94,205,011	54,677,629	9,475,211	6,119,189	11,619,764	39,245	90,563,695	87,935,896	50,185,038	8,977,156	5,919,111	11,990,041
1967	66,045	102,398,443	99,190,985	58,303,545	10,400,692	6,567,383	10,602,908	42,315	87,786,594	85,161,445	48,018,244	9,102,853	5,815,439	11,225,336
WHOLESALE AND RETAIL TRADE														
1958	311,477	228,759,100	225,736,674	180,894,903	1,820,882	2,110,880	4,424,978	194,776	191,411,280	188,896,328	150,516,524	1,487,230	1,771,451	5,432,866
1959	334,717	256,647,744	252,867,764	202,994,607	1,969,449	2,481,580	5,567,128	217,857	223,361,735	220,103,653	176,162,497	1,649,946	2,150,054	6,488,706
1960	355,623	269,581,271	265,362,564	213,065,409	2,125,202	2,906,697	4,525,610	214,638	223,220,369	219,777,821	175,783,480	1,686,017	2,409,624	5,877,147
1961	364,947	270,846,706	266,419,143	211,854,044	2,189,295	3,093,751	4,563,809	224,948	229,273,523	225,599,088	179,458,786	1,751,839	2,568,801	5,861,975
1962	388,852	298,336,442	293,118,648	233,483,829	2,447,721	3,432,691	5,172,405	249,480	255,960,956	251,524,224	200,543,204	1,979,048	2,866,782	6,522,651
1963	403,435	309,589,920	303,602,592	241,542,871	2,549,203	3,750,782	5,356,626	257,293	267,464,640	262,395,896	209,105,618	2,098,405	3,147,075	6,810,996
1964	421,553	335,319,452	329,056,077	260,687,633	2,719,324	3,854,689	6,633,103	278,306	295,811,803	290,344,293	230,207,982	2,293,783	3,316,237	7,956,192
1965	440,304	365,166,475	358,173,249	282,978,215	2,931,866	4,136,778	7,620,764	299,928	322,343,804	316,160,039	249,940,469	2,463,984	3,529,345	9,175,718
1966	453,174	389,155,391	381,613,152	300,089,372	3,235,453	4,885,817	8,240,466	306,945	339,491,100	332,908,134	260,918,710	2,699,558	4,200,900	9,702,287
1967	465,841	410,369,867	403,232,835	314,809,742	3,567,313	5,285,407	8,931,782	318,746	355,876,403	349,640,978	271,828,207	2,964,228	4,508,120	10,498,513
Wholesale Trade														
1958	102,342	112,039,513	110,829,609	94,835,625	604,346	800,305	1,988,078	71,596	94,958,533	93,912,553	79,926,720	503,758	695,363	2,367,151
1959	109,648	125,702,917	124,124,376	106,399,412	647,180	955,631	2,562,827	78,958	110,986,419	109,575,240	93,588,992	549,721	855,146	2,890,626
1960	117,437	132,444,133	130,636,700	112,211,313	701,667	1,121,045	2,129,626	79,977	113,577,146	112,001,862	95,962,217	571,565	967,983	2,646,567
1961	123,412	132,513,679	130,588,312	111,230,651	712,168	1,225,429	2,286,650	84,255	114,908,226	113,246,792	96,429,720	587,211	1,055,737	2,774,991
1962	132,372	144,810,079	142,730,398	121,779,889	795,260	1,372,495	2,420,578	91,697	125,223,426	123,432,014	105,089,771	646,925	1,181,793	2,967,311
1963	137,617	148,211,264	145,810,454	124,290,702	831,133	1,478,583	2,479,840	94,215	129,749,851	127,681,567	108,717,039	701,071	1,288,583	3,078,468
1964	142,603	159,899,254	157,538,432	134,329,596	869,185	1,490,783	2,908,468	100,640	142,355,585	140,286,957	119,536,717	739,626	1,325,634	3,439,432
1965	146,555	174,066,994	171,414,482	145,393,480	954,242	1,600,206	3,517,384	107,407	155,115,180	152,809,301	129,434,861	813,905	1,418,960	4,070,473
1966	151,177	184,921,354	182,166,272	153,699,528	1,085,795	1,973,031	3,794,051	109,850	164,223,223	161,836,528	136,085,381	910,661	1,739,088	4,365,047
1967	142,531	185,573,100	182,687,302	153,829,515	1,143,934	1,972,457	3,704,518	103,192	163,159,756	160,618,071	134,608,771	965,029	1,722,252	4,312,772
Retail Trade														
1958	186,405	106,895,056	105,250,521	78,491,664	1,109,651	1,197,242	2,238,848	109,619	88,112,715	86,786,323	64,168,398	897,633	982,222	2,802,230
1959	199,624	120,151,714	118,156,300	88,324,372	1,208,265	1,378,058	2,762,884	123,795	103,008,332	101,341,621	75,408,518	1,003,445	1,168,041	3,293,445
1960	217,269	128,013,664	125,786,529	93,893,576	1,320,453	1,640,560	2,225,003	122,675	102,348,725	100,637,991	74,255,471	1,034,069	1,325,117	2,989,266
1961	230,243	132,437,539	130,056,689	96,237,308	1,410,538	1,770,564	2,151,902	134,054	109,514,496	107,605,409	79,426,181	1,111,606	1,430,942	2,920,698
1962	245,187	146,678,306	143,687,333	106,530,064	1,574,838	1,983,429	2,639,668	150,391	125,008,491	122,483,492	91,128,620	1,269,926	1,608,229	3,392,899
1963	257,383	157,044,641	153,555,461	114,016,990	1,672,419	2,203,897	2,783,025	158,168	133,877,777	130,962,166	97,509,324	1,357,805	1,800,370	3,617,538
1964	272,166	171,803,854	168,016,983	123,832,699	1,815,259	2,313,809	3,595,633	174,263	150,243,764	146,952,022	108,445,763	1,524,498	1,947,453	4,368,628
1965	287,591	188,200,772	183,924,517	135,432,385	1,947,436	2,495,487	4,052,089	189,142	164,770,323	160,947,831	118,701,618	1,624,888	2,075,614	5,036,325
1966	298,432	202,568,961	197,824,082	145,146,903	2,133,015	2,887,809	4,410,477	195,547	173,725,518	169,568,160	123,683,318	1,773,851	2,438,861	5,290,129
1967	315,581	220,514,318	216,340,613	157,762,025	2,384,474	3,240,347	5,144,086	209,944	189,217,298	185,587,396	134,599,797	1,968,573	2,734,642	6,078,834
Wholesale and Retail Trade not Allocable														
1958	22,730	9,824,531	9,656,544	7,567,614	106,885	113,333	198,052	13,561	8,340,032	8,197,452	6,421,406	85,839	93,866	263,485
1959	25,445	10,793,113	10,587,088	8,270,823	114,004	147,891	241,417	15,104	9,366,984	9,186,792	7,164,987	96,780	126,867	304,635
1960	20,917	9,123,474	8,939,335	6,960,520	103,082	145,092	170,981	11,986	7,294,498	7,137,968	5,565,792	80,383	116,524	241,314
1961	11,292	5,895,488	5,774,142	4,386,085	66,589	97,758	125,257	6,639	4,850,801	4,746,887	3,602,885	53,022	82,122	166,286
1962	11,293	6,848,057	6,700,917	5,173,876	77,623	96,767	112,159	7,392	5,729,039	5,608,718	4,324,813	62,197	76,760	162,441
1963	8,435	4,334,015	4,236,677	3,235,179	45,651	68,302	93,761	4,910	3,837,012	3,752,163	2,879,255	39,529	58,122	114,990
1964	6,784	3,616,344	3,500,662	2,525,338	34,880	50,097	129,002	3,403	3,212,454	3,105,314	2,225,502	29,659	43,150	148,132
1965	6,158	2,898,709	2,834,250	2,152,350	30,188	41,085	51,291	3,379	2,458,301	2,402,907	1,803,990	25,191	34,771	68,920
1966	3,565	1,665,076	1,622,798	1,242,941	16,643	24,977	35,938	1,548	1,542,359	1,503,446	1,150,011	15,046	22,951	47,111
1967	7,729	4,282,449	4,204,920	3,218,202	38,905	72,603	83,178	5,610	3,499,349	3,435,511	2,619,639	30,626	51,226	106,907

Footnotes at end of table.

Table 9.4—NUMBER OF RETURNS, RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, TAXES, AND NET INCOME, BY INDUSTRIAL DIVISION, 1958-1967—Continued

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Number of returns	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
1958	293,928	60,013,793	33,054,294	15,396,932	1,625,162	1,942,977	7,487,269	192,769	52,008,882	29,317,308	13,800,326	1,194,941	1,540,656	8,191,529
1959	318,592	65,911,758	36,062,139	16,084,779	1,763,098	2,221,454	7,152,612	204,761	57,678,675	32,725,859	14,943,699	1,311,905	1,801,639	7,921,686
1960	334,388	70,841,547	39,476,590	17,123,026	1,986,848	2,508,144	8,250,426	204,991	61,558,474	35,496,553	16,030,167	1,456,072	2,039,345	9,163,412
1961	340,210	75,584,053	43,215,510	18,057,618	2,140,516	2,700,119	8,982,109	211,986	65,205,264	38,242,347	16,852,019	1,539,909	2,171,054	9,911,147
1962	359,229	81,858,656	46,294,993	19,625,920	2,370,138	2,963,896	8,680,895	227,118	69,234,990	40,489,117	17,973,600	1,704,169	2,341,450	9,804,170
1963	375,375	93,342,867	56,045,458	24,843,485	2,494,030	3,287,664	8,382,346	232,665	78,950,254	45,252,976	20,290,439	1,767,989	2,525,074	9,852,919
1964	383,727	101,296,801	57,200,239	28,074,208	2,738,852	3,501,119	9,181,629	237,627	85,242,231	45,256,214	21,889,520	1,931,180	2,667,571	10,957,044
1965	388,428	110,465,502	61,370,561	30,086,411	2,845,406	3,677,855	10,844,377	243,113	96,201,348	51,027,191	24,889,704	2,086,918	2,899,166	12,509,473
1966	402,740	119,814,911	66,013,937	32,221,922	3,054,653	4,012,275	11,002,481	248,658	107,471,146	59,547,743	29,902,572	2,190,089	3,214,590	12,762,894
1967	399,115	131,982,953	71,797,493	35,331,676	3,286,979	4,314,318	13,147,224	257,651	116,296,652	62,422,389	31,145,688	2,453,840	3,419,068	14,877,559
SERVICES														
1958	97,200	18,678,063	17,740,643	9,255,618	1,057,096	489,435	752,746	52,641	14,407,182	13,709,577	7,070,948	727,484	360,585	1,083,063
1959	110,005	22,227,256	20,954,310	11,350,725	1,259,953	573,405	968,252	61,754	17,980,731	17,004,137	9,309,076	907,557	435,005	1,321,429
1960	121,024	23,346,783	22,106,222	11,645,725	1,433,168	667,807	849,352	64,026	18,080,535	17,180,545	9,119,411	954,085	481,737	1,313,102
1961	137,955	25,920,339	24,563,082	12,764,070	1,530,190	743,243	889,926	72,985	19,701,290	18,677,167	9,758,893	1,036,152	523,307	1,471,242
1962	150,082	28,095,321	26,607,539	14,437,231	1,770,502	854,312	833,141	79,822	20,890,574	19,827,191	10,779,828	1,138,410	588,778	1,497,840
1963	163,766	31,614,898	30,018,042	15,980,626	2,212,270	1,018,212	901,109	85,887	24,250,422	23,100,939	12,507,563	1,419,733	721,702	1,619,972
1964	176,902	34,101,153	32,487,018	17,806,205	2,389,460	1,099,026	1,159,005	98,191	26,059,942	24,905,150	13,761,075	1,561,679	750,359	1,868,887
1965	188,177	38,377,034	36,546,559	19,851,041	2,577,766	1,291,461	1,590,097	107,440	31,176,039	29,747,899	16,240,811	1,910,739	975,256	2,302,933
1966	202,065	43,082,993	41,184,713	22,560,589	3,009,302	1,424,239	1,827,647	115,899	35,059,237	33,553,362	18,502,328	2,218,849	1,105,864	2,587,101
1967	220,561	47,441,330	45,210,688	26,351,943	3,114,926	1,511,387	1,982,587	129,471	38,326,268	36,551,046	21,272,830	2,242,910	1,141,164	2,797,107
NATURE OF BUSINESS NOT ALLOCABLE														
1958	13,251	208,957	192,742	89,293	7,357	5,670	845	3,044	150,478	138,015	59,351	4,331	2,873	22,844
1959	16,531	214,528	193,679	74,341	7,132	5,270	1,729	3,460	142,037	128,341	50,019	4,260	3,131	21,319
1960	17,337	125,979	116,328	42,324	4,688	3,954	[1]12,530	2,156	82,755	74,627	21,524	2,535	2,079	12,745
1961	8,065	82,144	76,176	38,901	3,491	2,606	[1]3,955	1,101	49,132	45,517	18,198	1,584	1,176	6,934
1962	7,756	109,923	103,127	67,218	3,298	2,693	[1]13,708	1,287	83,360	78,472	51,435	1,239	1,748	7,181
1963	7,906	127,551	115,449	66,312	4,015	4,278	[1]9,198	1,504	66,137	58,258	32,264	1,440	1,784	6,272
1964	5,482	91,359	87,309	60,381	1,434	1,684	[1]3,025	957	62,704	60,624	41,539	629	802	4,610
1965	7,372	95,033	85,013	42,262	2,960	2,297	915	1,177	63,178	53,917	26,833	1,526	1,255	10,276
1966	8,030	113,834	91,912	57,163	3,161	4,480	5,930	1,311	58,181	40,620	19,425	1,754	2,127	18,257
1967	15,706	585,603	560,052	343,370	12,924	15,656	[1]2,234	3,389	388,226	370,219	232,434	5,918	9,329	24,460

[1]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

*Asterisk denotes textual reference

Active businesses, 305*
Adjusted gross income, 23, 305*
  proprietorships, 128-50
Advertising, 305*
  Small Business Corporations, 219-22, 232-37
  all corporations, 247-60
Amortization, 305*
  partnerships, 159-64, 207-12
  Small Business Corporations, 219-22, 232-37
  all corporations, 247-60

Bad debts, 306*
  proprietorships, 37-38
  partnerships, 159-64, 207-12
  Small Business Corporations, 219-22, 232-37
  all corporations, 247-60
Business deductions (Total)
  See total deductions, also specific deduction
Business receipts, 1-20, 23, 306*
  proprietorships, 25-98, 104-50
  partnerships, 153-215
  Small Business Corporations, 218-37
  all corporations, 240-304

Capital gains (losses), 306*
  Small Business Corporations, 219-22, 232-37
  all corporations, 247-60
Casualty losses, 306*
  partnerships, 159-64, 207-12
Changes in law, 305*
Commissions, 306*
  proprietorships, 37-38
Compensation of officers, 306*
  Small Business Corporations, 219-22, 232-37
  all corporations, 247-60
Constructive taxable income from related foreign corporations, 307*
  all corporations, 247-60
Contributions or gifts, 307*
  Small Business Corporations, 219-22, 232-37
  all corporations, 247-60
Cost of depreciable property, 22, 307*
  proprietorships, 119-27

Cost of goods sold, 1, 6-20, 307*
  proprietorships, 25-98
  partnerships, 153-204, 207-12
  Small Business Corporations, 218-29, 232-37
  all corporations, 240-83
Cost of labor, 307*
  proprietorships, 33-34
  partnerships, 159-64, 207-12
Cost of sales and operations,
  See cost of goods sold

Deductions (total), 312*
  proprietorships, 31-32
  partnerships, 159-64, 207-12
  Small Business Corporations, 219-22, 232-37
  all corporations, 247-60
Depletion, 23, 308*
  proprietorships, 37-38
  Small Business Corporations, 219-22, 232-37
  all corporations, 247-60
Depreciation, 1, 6-19, 308*
  proprietorships, 25-68, 77-98, 119-27
  partnerships 153-80, 186-204, 207-12
  Small Business Corporations, 218-25, 232-37
  all corporations, 240-76
Dividends received, 308*
  partnerships (Nonqualifying), 159-64, 207-12
  Small Business Corporations, 219-22, 232-37
  all corporations, 247-60

Employee benefit plans (other), 310*
  Small Business Corporations, 219-22, 232-37
  all corporations, 247-60

Forms and instructions, 1967, facsimiles, 327-68
Fractional production interest-petroleum mining, 23-24*

Geographic data,
  See State data
Government obligations (Interest received),
  See Interest received on Government obligations
Gross profit (loss), 1-4, 308*
  proprietorships, 39-40, 69-76
  partnerships, 159-64, 181-85, 207-12
  Small Business Corporations, 219-22, 226-29, 232-37
  all corporations, 247-60, 277-83

Historical statistics, 369*
  proprietorships, 370-71
  partnerships, 372-74
  Small Business Corporations, 375-77
  all corporations, 378-80

Income statements, 22, 152*
  proprietorships, 31-39
  partnerships, 159-64, 207-12
  Small Business Corporations, 219-22, 232-37
  all corporations, 247-60
Income tax, 308*
  proprietorships, 128-50
Industrial classification, 1, 4, 6-20, 23, 308*
Insurance, 308*
  proprietorships, 37-38
Interest income, 308*
  partnerships, 159-64, 207-12
  Small Business Corporations, 219-22, 232-37
  all corporations, 247-60
Interest paid, 6-20, 309*
  proprietorships, 37-38
  partnerships, 159-64, 207-12
  Small Business Corporations, 219-22, 232-37
  all corporations, 247-60
Interest received on Government obligations, 309*
  Small Business Corporations, 219-22, 232-37
  all corporations, 247-60
Inventory, 1, 309*
  proprietorships, 25-68, 119-27
  partnerships, 153-80, 207-12
  Small Business Corporations, 218, 223-25
  all corporations, 240-46, 261-76

Labor, cost of, 307*
proprietorships, 33-34
partnerships, 159-64, 207-12
Legal and professional fees, 309*
proprietorships, 37-38
Losses,
See Capital gains, Casualty losses, Gross profit, Net income, Net profit

Material and supplies, 309*
proprietorships, 33-34
partnerships, 159-64, 207-12
Merchandise purchased, 309*
proprietorships, 33-34
partnerships (purchases), 159-64, 207-12

Net gains (losses), noncapital assets, 309*
partnerships, 159-64, 207-12
Small Business Corporations, 219-22, 232-37
all corporations, 247-60
Net income (deficit), 2, 309*
Small Business Corporations, 218-37
all corporations, 240-304
Net profit (loss), 2, 309*
proprietorships, 25-114, 119-50
partnerships, 153-204, 207-12
Nonqualifying dividends received, 309*
partnerships, 159-64, 207-12
Number of businesses, 1, 6-20, 23, 309*
proprietorships, 25-150
partnerships (Number of partnerships), 153-215
Small Business Corporations (Number of returns), 218-37
all corporations, (Number of returns), 240-304

Other, 310*
Costs, deductions, employee benefit plans, income, interest, receipts

Partners (Number of)
partnerships, 153-58, 201-4, 207-12
Partnerships, 1-20, 151-215*
Payments to partners, 310*
partnerships, 159-64, 207-12
Payroll, 4, 22, 152, 310*
proprietorships, 25-30, 41-68, 77-98, 104-18
partnerships, 153-58, 165-80, 186-206
Pension, profit-sharing, stock bonus, annuity plans, 310*
partnerships (Retirement plans etc.), 159-64, 207-12
Small Business Corporations, 219-22, 232-37
all corporations, 247-60
Petroleum mining, 23-24*
Professional fees (legal),
See legal and professional fees
Profit,
See Gross profit and Net profit
Proprietor, proprietorship, 1-20, 21-150, 310*
Purchases,
See Merchandise purchased

Receipts, total
See Total receipts
Rent paid, 6-20, 311*
proprietorships, 35-36
partnerships, 159-64, 207-12
Small Business Corporations, 219-22, 232-37
all corporations, 247-60
Rent received, 311*
partnerships, 159-64, 207-12
Small Business Corporations, 219-22, 232-37
all corporations, 247-60
Repairs, 311*
proprietorships, 35-36
partnerships, 159-64, 207-12
Small Business Corporations, 219-22, 232-37
all corporations, 247-60
Retirement plans, 311*
partnerships, 159-64, 207-12
Small Business Corporations (Pension, profit-sharing, etc.), 219-22, 232-37
all corporations (Pension, profit-sharing, etc.), 247-60
Royalties, 311*
Small Business Corporations, 219-22, 232-37
all corporations, 247-60

Salaries and wages, 311*
proprietorships, 35-36
partnerships, 159-64, 207-12
Samples, 313-26*
Section 761 Partnerships, 23, 151-52*
Shareholders, Number of,
Small Business Corporations, 218, 232-37
Size of
Adjuted gross income:
proprietorships, 128-50
Assets (total):
partnerships, 207-15
Small Business Corporations, 232-7
Business receipts:
proprietorships, 41-68, 119-27
partnerships, 165-79, 213-15
Small Business Corporations, 223-25
all corporations, 261-76, 284-304
Gross profit:
proprietorships, 69-76
partnerships, 181-85
Small Business Corporations, 226-29
all corporations, 277-83
Payroll:
proprietorships, 115-18
partnerships, 205-6
Small Business Corporations, 1, 2, 4, 6-20, 217-37*
Standard Metropolitan Statistical Areas, 22*
proprietorships, 104-14
State data, 4-5, 22*
proprietorships, 77-114
partnerships, 186-204
Small Business Corporations, 230-31
all corporations, 284-304

Taxable and nontaxable returns, 311*
proprietorships, 128-50
Taxable income, 311*
proprietorships, 128-50
Taxes paid, 6-20, 311*
proprietorships, 35-36, 77-98
partnerships, 159-64, 186-204, 207-12
Small Business Corporations, 219-22, 232-37
all corporations, 247-60
Total assets, 152, 311*
partnerships, 207-15
Small Business Corporations, 219-22, 232-37
all corporations, 247-60
Total deductions,
See Deductions (total)
Total receipts, 312*
partnerships, 153-80, 186-204, 207-12
Small Business Corporations, 218-25, 232-37
all corporations, 240-76

Wages and salaries
See Salaries and wages

☆ U. S. GOVERNMENT PRINTING OFFICE : 1970 O - 402-367