Sole Proprietorship Returns, 1988

By Louella Ballenger*

Nonfarm sole proprietorship profits for 1988 set a new high of over $126 billion, a record increase of almost 20 percent over 1987 [1,2]. This increase in profits reflected the 10 percent growth in total receipts from sales and services. Services had the largest growth in profits, up 22 percent, increasing their already dominant share of total profits for all sole proprietorships.

TOTAL RECEIPTS AND PROFITS

Figure A shows total nonfarm sole proprietorship profits over the decade ending with 1988. Profits increased $20.8 billion for Tax Year 1988, continuing a trend that began with 1983 following the economic downturn of the early 1980's [3]. The 19.8 percent increase for 1988 over 1987 was the largest single year increase of the decade. Figure B shows the relationship between profits, deductions, and total receipts over the 10-year period. Beginning with 1983, total receipts grew more rapidly than deductions, boosting profits to record highs.

Figure A.—Nonfarm Sole Proprietorship Profits, Tax Years 1979–1988

Tax year	Net income (less deficit) (billions)
1979	$ 56.5
1980	54.9
1981	53.1
1982	50.6
1983	60.4
1984	70.8
1985	78.8
1986	90.4
1987	105.5
1988	126.3

Sole proprietorship total receipts and number of returns for Tax Year 1988 also increased along with profits. Reported receipts rose 10 percent, from $611 billion for 1987 to $672 billion for 1988 with all industrial divisions showing increases. The number of individual income tax returns reporting nonfarm sole proprietorship activity was up 4.6 percent, from 13.1 million for 1987 to 13.7 million for 1988 (Tables 1 and 2).

DEDUCTIONS AND LOSSES

Total business deductions (including the cost of sales and operations) rose over the last decade, as shown in Figure B. Beginning in 1983, however, deductions as a percentage of receipts declined. For 1988, the lower growth of 8 percent in deductions compared to the 10 percent increase in receipts continued this trend. Contributing to this slower growth in deductions were the modest increases in payroll (includes "net salaries and wages" plus "cost of labor," as shown in Table 2) and depreciation, two of the largest deductions. For 1988, payroll increased 3.5 percent and depreciation, 2 percent.

Figure C shows that the small increase in depreciation for 1988 was in contrast to the more substantial growth from 1979 through 1985. Although depreciation rose for 1988 to $26.1 billion, it actually declined as a percentage of total deductions and was still less than the $26.3 billion recorded for 1985. This decline in the depreciation deduction probably was due to the new rules in the Tax Reform Act of 1986 which lengthened the recovery period and changed the depreciation method for business property placed in service after 1986. For 1987, the first full year under the new rules, depreciation fell for the first time since 1961.

As a result of the slower growth in total deductions relative to receipts, losses reported by sole proprietors grew very little from 1984 to 1988, as shown in Figure C. The restrictions on "passive" losses beginning in 1987 seemed to have a limited impact on sole proprietorship activity as evidenced

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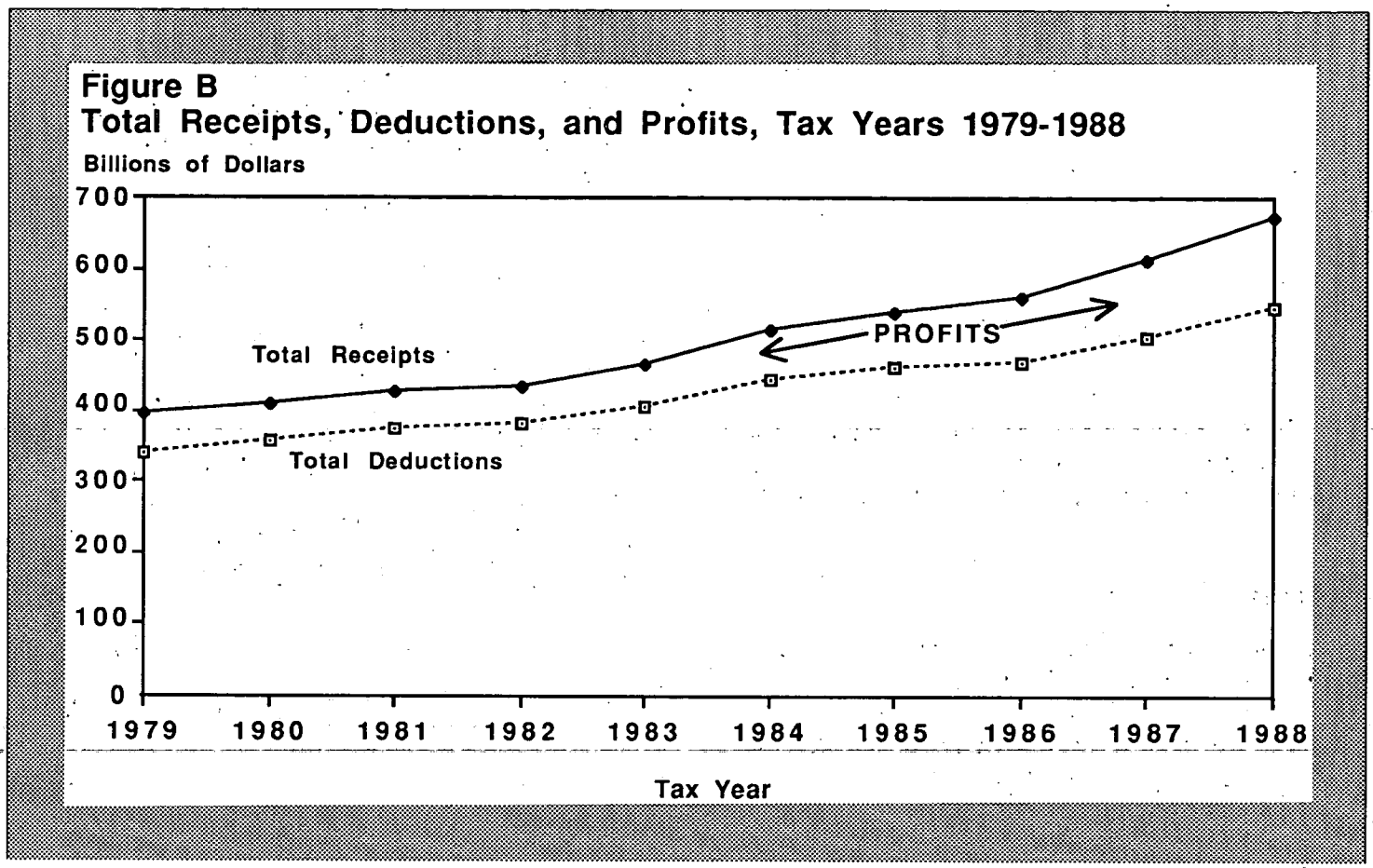

Figure C.—Nonfarm Sole Proprietorship Net Income, Net Loss (Deficit)[1], and Depreciation, Tax Years 1979–1988

[Money amounts are in billions of dollars]

Tax year	Net income	Net losses	Depreciation
	(1)	(2)	(3)
1979	$ 67.1	$10.6	$12.9
1980	68.0	13.1	14.0
1981	68.5	15.5	15.9
1982	68.6	18.1	19.1
1983	78.6	18.3	22.1
1984	89.8	19.1	23.9
1985	98.8	20.0	26.3
1986	110.5	20.1	26.4
1987	123.8	18.3	25.6
1988	145.5	19.2	26.1

[1] Disallowed passive losses are not included in the net losses for 1987 and 1988.

by the relatively small amount of disallowed passive losses reported for 1988 [4,5].

Net losses increased 5 percent for 1988, but this followed a decline of almost 9 percent for 1987. Also, the net loss total of $19.2 billion for 1988 was approximately the same as the net loss for 1984 when there were 2.4 million fewer sole proprietors.

INDUSTRY TRENDS

All industrial divisions shared in the almost 20 percent increase in profits reported by sole proprietors for 1988. Although mining reported a net loss, as Figure D shows, it was 85 percent less than the loss reported for 1987. The increase in profits of the oil and gas extraction group accounted for most of this decrease in losses.

The largest increase in profits, 22 percent, was reported for services, an industrial division in which sole proprietorships are the predominant form of business (in terms of the number of businesses) [6]. As shown in Figure D, profits of the services division were larger than those of any other industrial division, accounting for over 54 percent of the total profits for all sole proprietors. The medical and health services group continued to be the largest in terms of profits reported, although its share gradually declined from 40 percent for 1979 to 32 percent for 1988. Over the same time period, business services, the second largest service group (including such diverse businesses as advertising, building services,

Figure D.—Profits by Industrial Division, Tax Years 1987 and 1988[1]

Industrial division	Net income (less deficit)	
	1987	1988
	(billions)	
Mining	$-0.26	$-0.04
Construction	14.51	16.46
Manufacturing	2.08	2.31
Transportation and public utilities	3.69	4.12
Wholesale and retail trade	11.21	13.15
Finance, insurance, and real estate	14.37	16.43
Services	55.97	68.27

[1] Excludes certain proprietorships included in Figure B, the nature of whose business was not allocable by industry.

computer and data processing services, and management and public relations) increased its share from 16 to almost 27 percent of the services division's profits.

SUMMARY

The continuing economic expansion in 1988 was reflected in record levels of sole proprietorship receipts and profits for the sixth consecutive year. Deductions continued to decline as a percentage of receipts, resulting in a corresponding increase in profits, a trend that began with 1983. The service industrial division, whose profits accounted for over half of all sole proprietorship profits, reported the largest increase in profits.

DATA SOURCES AND LIMITATIONS

A general description of sampling procedures and data limitations applicable to the Statistics of Income (SOI) tabulations is contained in the Appendix to this issue. Specific information applicable to sole proprietorship data for 1988 is presented below.

Sample Selection Criteria

The 1988 sole proprietorship estimates are based on data from a sample of individual income tax returns, Forms 1040, processed by the Internal Revenue Service (IRS) during 1989. The sample was stratified based on presence or absence of Schedule C, Profit or Loss from Business (Sole Proprietorship); Schedule F, Farm Income and Expenses; Form 4835, Farm Rental Income/Loss; the larger of total income or total loss; and size of business plus farm receipts. The returns were selected at rates that ranged from 0.05 percent to 100 percent. For 1988, there were 36,263 nonfarm sole proprietorship returns included in the sample, drawn from a population of 13,602,745 returns. For 1987, there were 33,066 out of 13,201,835 returns selected.

Limitations

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

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

Figure E.—Coefficients of Variation for Frequency Estimates, Tax Year 1988

Estimated number of returns	Approximate coefficient of variation
12,565,100	.013
5,308,800	.020
849,400	.050
212,400	.100
53,100	.200
23,600	.300
17,300	.350
8,500	.500

NOTES AND REFERENCES

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

[2] Unless otherwise noted, money amounts in this article are not adjusted for inflation.

[3] Profits are represented by net income less deficit (net losses), before Federal income tax. Proprietors compute their tax on total "taxable income," which includes their business profits plus any other income. For the statistics, if a proprietor owned more than one business, the

net income or deficit of each of the businesses was combined and reported under the industry of the proprietor's dominant business. The profits were calculated for the statistics as the sum of net income (for proprietors reporting a profit) reduced by the sum of net deficit (for proprietors reporting a deficit) for all returns within a particular industrial classification. Net income or net deficit for each return was calculated as business receipts minus cost of sales and operations and other business deductions. Industry profits, as well as all other industry statistics, are based on the Standard Industrial Classification Manual, 1972, issued by the U.S. Office of Management and Budget, as revised. Changes in the classification system made in 1987 will be reflected in the Tax Year 1989 data.

[4] The estimate for Tax Year 1988 of the total disallowed passive losses reported by sole proprietors was $88.2 million.

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

[6] Data for proprietorships providing agricultural services (as well as forestry and fishing) shown in Table 1 are omitted from Figure D because of their close relationship to farming industry data, which are not regularly tabulated. For Tax Year 1982 (the most recent year for which detailed farm industry data are available), the number of farm returns was 2,691,722, and the number of returns reporting agricultural service businesses was 211,282. Reported receipts were $99.3 billion and $7.3 billion, respectively.

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

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

Industry	Businesses with and without net income				
	Number of returns	Business receipts	Depreciation deduction	Rent paid deduction	Total interest paid deduction [1]
	(1)	(2)	(3)	(4)	(5)
All nonfarm industries	**13,679,302**	**671,969,931**	**26,078,240**	**19,470,237**	**12,070,600**
Agricultural services, forestry, and fishing	**351,244**	**15,357,049**	**951,259**	**227,418**	**293,400**
Agricultural services	273,329	12,359,172	589,750	213,666	192,229
Veterinary services	14,092	2,293,700	101,225	124,036	39,839
Livestock breeding	15,358	62,223	40,664	2,212	9,060
Animal services, except livestock breeding and veterinary	51,834	3,376,074	124,854	40,822	57,612
Landscape and horticultural services	137,929	5,066,581	245,693	42,576	52,194
Other agricultural services	54,116	1,560,593	77,313	4,020	33,524
Forestry	14,458	354,298	33,863	2,386	6,559
Fishing, hunting, and trapping	63,457	2,643,579	327,646	11,365	94,612
Mining	**140,028**	**7,041,752**	**702,572**	**75,814**	**401,154**
Metal mining	4,708	82,852	4,608	273	103
Coal mining	1,402	71,242	4,324	213	2,157
Oil and gas extraction	132,215	6,756,826	682,766	74,062	394,500
Nonmetallic minerals, except fuels	1,703	130,832	10,873	1,265	4,395
Construction	**1,695,865**	**96,781,683**	**3,458,120**	**761,976**	**1,251,143**
General building contractors and operative builders	382,120	30,125,984	755,809	104,909	530,502
General building contractors	346,544	28,542,441	733,792	97,852	490,417
Operative builders	35,576	1,583,542	22,017	7,057	40,084
Heavy construction contractors	38,658	4,618,398	324,938	79,547	62,158
Highway and street construction	9,143	1,439,772	32,618	17,855	9,014
Heavy construction, except highway	29,515	3,178,626	292,321	61,691	53,144
Special trade contractors	1,269,575	61,426,640	2,352,422	572,229	649,187
Plumbing, heating, and air conditioning	122,727	9,303,742	283,560	49,242	85,278
Painting, paperhanging, and decorating	195,103	6,476,820	149,493	97,261	82,030
Electrical work	97,069	5,939,635	142,197	22,311	70,862
Masonry, stonework, tile setting, and plastering	134,330	7,549,986	164,196	58,537	34,423
Carpentering and flooring	385,008	12,654,878	435,741	122,995	111,224
Roofing and sheet metal work	76,358	5,132,722	137,126	52,940	30,545
Concrete work	44,006	3,331,411	89,484	32,605	24,303
Water well drilling	12,404	1,170,376	75,391	1,275	31,831
Miscellaneous special trade contractors	202,570	9,867,070	875,234	135,064	178,691
Contractors not allocable	5,512	610,662	24,951	5,291	9,296
Manufacturing	**354,785**	**20,027,986**	**1,194,664**	**504,520**	**309,001**
Food and kindred products	5,613	904,132	16,444	7,357	13,067
Textile mill products	*2,907	*41,623	*4,355	*1,563	*6,191
Apparel and other textile products	42,180	2,099,041	34,917	74,836	4,706
Lumber and wood products, except furniture	78,975	5,245,156	454,181	41,367	78,083
Furniture and fixtures	19,387	842,452	75,697	13,654	13,056
Printing, publishing, and allied industries	61,982	4,621,086	238,570	108,697	125,369
Chemicals and allied industries	2,975	59,492	2,076	316	17
Leather and leather products	6,329	169,475	3,783	22,768	3,551
Stone, clay, and glass products	14,120	303,719	27,955	7,921	13,944
Primary metal industries	*1,333	*136,356	*8,763	*6,057	*152
Fabricated metal products	22,728	1,506,514	72,483	40,095	8,706
Machinery, except electrical	43,738	1,985,075	171,703	117,781	25,472
Electrical and electronic equipment	6,090	275,831	8,695	2,661	4,097
Transportation equipment	*4,578	*451,540	*2,154	*34,790	*2,386
Other manufacturing industries	41,821	1,382,063	72,863	24,657	10,204
Manufacturing not allocable	*29	*4,431	*26	*2	*( )
Transportation, communication, electric, gas, and sanitary services	**598,590**	**30,260,148**	**2,716,168**	**661,686**	**810,545**
Local and interurban passenger transit	91,292	1,588,322	93,478	116,490	57,390
Taxicabs	59,884	792,682	29,008	61,652	38,758
Other passenger transportation	31,409	795,640	64,470	54,839	18,632
Trucking and warehousing	361,043	20,454,930	2,232,589	451,938	604,824
Trucking, local and long distance	357,952	19,587,458	2,178,928	350,723	574,959
Public warehousing and trucking terminals	3,091	867,472	53,661	101,214	29,865
Water transportation	11,735	353,589	54,959	5,028	24,073
Air transportation	9,027	105,463	44,948	3,044	31,243
Transportation services	59,821	5,063,023	147,416	64,639	28,547
Passenger transportation arrangement	23,130	3,289,981	43,985	36,653	14,251
Freight transportation arrangement	633	439,444	11,250	2,470	243
Other transportation services	36,058	1,333,598	92,182	25,515	14,053
Communication	31,647	1,821,242	48,672	19,880	12,385
Electric, gas, and water services	3,489	10,941	16,458	188	5,108
Sanitary services	30,536	862,639	77,646	479	46,975
Wholesale and retail trade	**2,413,661**	**230,010,195**	**4,358,789**	**6,640,074**	**2,889,280**
Wholesale trade	334,820	38,971,085	561,050	650,413	297,206
Motor vehicles and automotive equipment	3,921	1,324,944	3,057	19,029	2,827
Lumber and construction materials	6,202	995,390	7,095	25,792	12,793
Electrical goods	18,925	1,116,815	21,748	2,122	5,420
Hardware, plumbing, and heating equipment	*1,061	*1,534,574	*6,422	*23,596	*17,031
Farm machinery and equipment	4,939	544,594	2,802	47	6,917
Other machinery, equipment, and supplies	16,726	2,072,208	43,624	40,216	8,965

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income				
	Number of returns	Business receipts	Depreciation deduction	Rent paid deduction	Total interest paid deduction[1]
	(1)	(2)	(3)	(4)	(5)
Wholesale and retail trade—Continued					
Wholesale trade—Continued					
Other durable goods	146,386	10,492,157	177,738	162,836	90,774
Drugs, chemicals, and allied products	3,078	195,738	181	440	2,355
Apparel, piece good, and notions	7,360	1,178,910	32,363	16,355	3,318
Groceries and related products	11,831	4,640,968	28,530	155,041	7,079
Farm-product raw materials	1,836	897,998	1,947	40	2,911
Alcoholic beverages	*2,359	*744,794	*9,414	*15,273	*2,482
Other nondurable goods	98,984	12,972,060	214,024	187,345	130,644
Wholesalers not allocable	11,212	259,935	12,104	2,281	3,690
Retail trade	2,021,785	189,119,621	3,752,284	5,965,957	2,578,892
Building materials, paint, hardware, garden supply, and mobile home dealers	63,664	6,588,455	193,731	104,204	106,594
Lumber and other building materials dealers	20,250	3,397,954	100,993	34,059	61,009
Paint, glass, and wallpaper stores	*6,135	*378,975	*4,720	*6,292	*( )
Hardware stores	14,879	1,379,652	46,741	34,912	24,161
Retail nurseries and garden supply stores	16,211	643,715	21,838	22,805	9,094
Mobile home dealers	6,189	788,158	19,439	6,135	12,329
General merchandise stores	33,587	3,146,927	39,385	93,969	21,914
Variety stores	24,323	1,637,800	20,662	46,961	9,939
Other general merchandise stores	9,264	1,509,127	18,723	47,008	11,975
Food stores	136,673	32,385,038	517,955	648,874	330,720
Grocery stores	89,934	26,146,510	407,429	428,640	275,703
Meat and fish markets, including freezer provisioners	*2,431	*567,924	*19,087	*12,862	*6,074
Fruit stores and vegetable markets	6,388	1,562,796	6,331	28,135	1,265
Candy, nut, and confectionery stores	*4,916	*177,741	*873	*2,471	*3,102
Dairy product stores	*6	*4,843	*567	*764	*( )
Retail bakeries	10,482	1,098,527	26,908	99,430	10,875
Miscellaneous food stores	22,516	2,826,698	56,760	76,572	33,702
Automotive dealers and service stations	175,493	51,529,814	566,902	941,942	533,840
Motor vehicle dealers—new car dealers (franchised)	12,206	3,610,179	18,714	20,093	43,804
Motor vehicle dealers—used cars only	59,846	10,618,559	82,266	194,411	116,187
Auto and home supply stores	34,892	5,419,483	126,765	173,821	107,710
Gasoline service stations	48,257	28,056,142	267,779	526,333	160,626
Boat dealers	3,718	54,038	4,020	6,979	332
Recreational vehicles	*3,391	*1,290,530	*18,917	*5,745	*46,230
Motorcycle dealers	*671	*19,455	*185	*37	*325
Miscellaneous aircraft and automotive dealers	12,513	2,461,429	48,256	14,523	58,627
Apparel and accessory stores	59,511	6,113,183	134,471	388,708	104,999
Men's and boy's clothing and furnishings stores	5,158	1,226,199	16,134	105,051	4,541
Women's ready-to-wear stores	15,167	1,801,864	46,922	77,218	18,564
Women's accessory and specialty stores	*4,825	*13,418	*1,481	*1,374	*474
Children's and infant's wear stores	*300	*357,986	*7,347	*9,089	*3,635
Family clothing stores	12,724	953,197	41,270	87,500	29,767
Shoe stores	*5,950	*896,037	*7,436	*53,475	*28,158
Furriers and fur shops	—	—	—	—	—
Apparel and accessory stores, not elsewhere classified	15,387	864,481	13,880	55,001	19,861
Furniture and home furnishings stores	121,493	14,317,330	264,693	485,751	199,314
Furniture stores	36,219	5,122,316	128,086	197,187	103,167
Floor covering stores	9,392	1,615,003	16,136	22,290	4,320
Drapery, curtain, and upholstery stores	9,835	500,405	11,028	41,266	13,085
Home furnishings and equipment stores, except appliances	28,408	2,219,290	46,868	52,129	32,906
Household appliance stores	15,427	1,893,831	22,163	124,009	36,059
Radio and television stores	18,051	2,466,482	31,130	26,392	9,126
Music stores	*3,860	*482,744	*9,282	*22,361	*1,649
Computer and software stores	*301	*17,258	*( )	*117	*1
Eating and drinking places	224,120	23,867,033	943,477	1,640,636	496,797
Eating places	166,518	18,943,878	727,801	1,440,915	352,664
Drinking places	57,602	4,923,155	215,676	199,721	144,133
Miscellaneous retail stores	1,188,320	49,560,396	1,070,270	1,651,228	766,900
Drug stores and proprietary stores	13,158	4,246,121	85,211	50,838	54,276
Liquor stores	26,128	7,553,441	123,024	129,196	139,549
Used merchandise stores	84,539	3,235,650	101,527	168,984	35,262
Sporting goods and bicycle shops	30,118	2,305,726	21,854	66,807	28,940
Book stores	11,125	1,230,075	17,097	69,590	23,172
Stationery stores	7,798	1,015,111	28,181	46,237	5,069
Jewelry stores	34,661	2,931,204	57,684	136,677	42,154
Hobby, toy, and game shops	15,155	1,124,457	13,821	35,067	10,820
Camera and photographic supply stores	*6,214	*42,247	*1,117	*48	*( )
Gift, novelty, and souvenir shops	54,828	1,317,919	31,663	232,356	34,941
Luggage and leather goods stores	*4,249	*211,058	*3,584	*34,179	*( )
Sewing, needlework, and piece goods stores	15,898	1,092,822	19,383	144,398	22,679

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income				
	Number of returns	Business receipts	Depreciation deduction	Rent paid deduction	Total interest paid deduction [1]
	(1)	(2)	(3)	(4)	(5)
Wholesale and retail trade—Continued					
Retail trade—Continued					
Mail order houses	46,825	1,023,603	10,399	7,754	10,382
Merchandising machine operators	23,504	1,117,938	85,116	20,713	31,208
Direct selling organizations	633,446	8,430,183	214,323	131,338	107,361
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	*2,430	*62,474	*1,367	*52	*6
Fuel oil dealers	*3,614	*1,344,460	*8,732	*852	*13,392
Liquefied petroleum gas (bottled gas) dealers	*92	*85,701	*4,205	*( )	*142
Florists	57,036	3,208,039	76,476	175,332	37,449
Cigar stores and stands	*300	*1,394	*( )	*92	*264
News dealers and newsstands	*12,942	*337,685	*3,270	*8,073	*773
Other miscellaneous retail stores	104,263	7,643,089	162,239	192,645	169,060
Retail trade not allocable	18,924	1,611,446	21,400	10,644	17,815
Wholesale and retail trade not allocable	57,056	1,919,489	45,455	23,704	13,182
Finance, insurance, and real estate	**1,232,886**	**46,119,571**	**1,913,181**	**1,216,197**	**1,743,122**
Finance	78,010	5,566,745	127,578	124,144	123,593
Banking and miscellaneous finance	4,951	401,379	27,801	32,656	31,328
Credit agencies other than banks	10,447	365,659	4,996	4,510	2,008
Security and commodity brokers and services	62,612	4,799,707	94,780	86,978	90,257
Security brokers and dealers, except underwriting syndicates	20,856	1,713,186	33,136	21,663	43,171
Commodity contract brokers, exchanges, and services	41,756	3,086,522	61,644	65,315	47,087
Insurance agents, brokers, and service	336,283	13,283,684	586,391	503,744	319,718
Real estate	818,593	27,269,143	1,199,212	588,310	1,299,810
Operators and lessors of buildings	30,970	1,180,830	147,351	24,006	177,659
Lessors, other than buildings	4,399	590,555	59,339	68,831	111,038
Real estate agents, brokers, and managers	688,755	18,992,171	841,676	409,327	472,485
Title abstract companies	*4,108	*430,619	*10,968	*948	*17,306
Subdividers and developers, except cemeteries	15,492	2,675,681	49,677	15,144	310,638
Cemetery subdividers and developers	*8	*3,016	*6	*5	*52
Combined real estate, insurance, loans, and law offices	74,860	3,396,271	90,194	70,048	210,632
Services	**6,456,871**	**211,968,486**	**10,312,769**	**8,993,049**	**4,239,801**
Hotels and other lodging places	54,949	4,651,788	782,562	40,214	695,730
Hotels	1,833	230,498	39,829	1,796	45,542
Motels, motor hotels, and tourist courts	30,828	3,860,048	645,976	26,593	576,560
Rooming and boarding houses	14,282	357,001	19,929	10,617	32,739
Sporting and recreational camps	*1,161	*16,670	*4,999	*49	*790
Trailering parks and camp sites for transients	6,838	182,844	71,293	774	39,193
Organizational hotels and lodging houses on a membership basis	*6	*4,727	*537	*386	*905
Personal services	1,336,562	24,368,130	1,075,481	1,770,322	542,556
Coin-operated laundries and dry cleaning	19,251	976,066	71,239	133,775	39,384
Other laundry, cleaning, and garment services	48,818	3,376,514	160,244	354,714	79,912
Photographic portrait studios	53,359	1,292,190	122,370	29,740	39,041
Beauty shops	323,832	5,821,530	224,526	681,177	75,851
Barber shops	51,658	1,313,693	32,284	126,170	11,996
Shoe repair and hat cleaning shops	*6,376	*200,930	*3,648	*7,138	*( )
Funeral service and crematories	10,632	845,882	47,385	5,031	25,966
Miscellaneous personal services	822,637	10,541,324	413,785	432,575	270,405
Business services	2,086,413	55,748,015	2,815,773	1,269,784	872,588
Advertising	88,919	6,538,344	103,618	138,832	28,329
Services to buildings	334,378	4,678,223	224,953	82,014	49,465
Computer and data processing services	143,387	2,387,489	199,818	42,319	47,978
Management and public relations	595,348	16,751,494	543,434	319,765	277,609
Equipment rental and leasing	33,219	2,341,184	779,928	27,336	188,316
Other business services	891,163	23,051,281	964,022	659,517	280,890
Automobile repair and services	344,440	21,644,600	904,285	1,101,991	331,894
Automotive rentals, without drivers	6,278	183,413	84,783	1,184	21,865
Automobile parking	4,923	121,404	12,873	5,825	27,925
Automobile top and body repair shops	28,241	2,665,219	114,901	160,302	28,503
General automotive repair shops	179,763	11,554,710	407,917	521,455	127,289
Other automobile repair shops	71,449	5,076,430	166,400	265,355	82,851
Automotive services, except repair	53,786	2,043,424	117,412	147,870	43,462
Miscellaneous repair services	282,450	7,778,358	375,242	228,680	134,990
Radio and TV repair shops	20,309	170,550	1,617	396	548
Electrical repair shops, except radio and TV	62,408	2,416,600	95,284	92,547	29,225
Reupholstery and furniture repair	51,542	1,401,847	46,392	52,221	33,038
Other miscellaneous repair shops	148,191	3,789,361	231,950	83,516	72,179
Motion pictures	41,255	1,893,344	132,054	77,746	27,345
Motion picture production, distribution, and services	40,952	1,890,613	131,963	76,824	27,075
Motion picture theaters	*303	*2,730	*91	*922	*270
Amusement and recreation services, except motion pictures	430,927	9,467,690	990,395	539,176	199,521
Producers, orchestras, and entertainers	215,158	3,180,424	301,728	114,429	44,474

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income				
	Number of returns	Business receipts	Depreciation deduction	Rent paid deduction	Total interest paid deduction [1]
	(1)	(2)	(3)	(4)	(5)
Services—Continued					
Amusement and recreation services, except motion pictures—Continued					
Billiard and pool establishments	†	†	†	†	†
Bowling units	†	†	†	†	†
Professional sports clubs and promoters	4,766	153,388	1,998	744	1,567
Racing, including track operation	59,779	1,640,627	158,786	145,364	27,743
Other amusement and recreation services	147,852	3,619,827	493,445	195,209	113,666
Medical and health services	661,131	49,745,470	1,915,371	2,351,530	891,877
Offices of physicians	194,931	22,664,720	664,666	1,054,899	275,118
Offices of dentists	90,040	11,818,247	521,939	613,797	275,979
Offices of osteopathic physicians	7,136	645,981	19,932	19,145	8,433
Offices of chiropractors	20,737	3,029,639	135,500	185,132	76,163
Offices of optometrists	15,242	2,016,122	107,045	113,317	47,848
Registered and practical nurses	74,066	721,162	13,940	5,756	5,555
Nursing and personal care facilities	45,137	2,110,193	179,403	22,050	137,843
Hospitals	*2,129	*43,331	*284	*1,320	*282
Medical laboratories	6,231	498,792	22,108	11,602	850
Dental laboratories	15,207	726,356	25,831	48,881	9,628
Other medical and health services	190,275	5,470,927	224,724	275,632	54,179
Legal services	223,770	16,188,458	385,570	789,997	179,642
Educational services	177,920	1,515,220	95,829	47,408	36,318
Engineering and architectural services	194,803	7,010,341	269,203	149,855	100,453
Accounting, auditing, and bookkeeping services	258,723	5,455,123	342,818	385,680	132,450
Certified public accountants	26,379	1,404,342	79,262	81,178	33,723
Other accounting, auditing, and bookkeeping services	232,344	4,050,781	263,556	304,503	98,726
Other services	363,528	6,501,951	228,184	240,667	94,439
Nature of business not allocable	435,372	14,403,060	470,718	389,506	133,154

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income—continued		Businesses with net income		
	Payroll [2]	Net income less deficit	Number of returns	Business receipts	Depreciation deduction
	(6)	(7)	(8)	(9)	(10)
All nonfarm industries	**64,150,438**	**126,323,251**	**10,491,980**	**575,494,540**	**18,549,852**
Agricultural services, forestry, and fishing	**1,339,346**	**2,096,952**	**247,155**	**13,189,301**	**500,599**
Agricultural services	1,204,004	1,332,083	191,628	11,045,640	371,608
Veterinary services	377,653	627,055	12,691	2,276,619	100,842
Livestock breeding	5,785	−151,768	4,897	17,217	148
Animal services, except livestock breeding and veterinary	183,220	−148,753	22,733	2,717,196	46,480
Landscape and horticultural services	573,257	797,109	106,219	4,794,916	197,452
Other agricultural services	64,088	208,441	45,088	1,239,692	26,686
Forestry	31,097	35,881	8,431	250,248	10,998
Fishing, hunting, and trapping	104,245	728,988	47,096	1,893,413	117,993
Mining	**195,156**	**−39,151**	**77,721**	**4,713,231**	**259,318**
Metal mining	713	13,270	*2,886	*80,168	*1,166
Coal mining	1,699	−4,865	8	68,048	1,980
Oil and gas extraction	169,805	−82,289	74,518	4,457,347	247,677
Nonmetallic minerals, except fuels	22,940	34,733	309	107,668	8,495
Construction	**14,207,880**	**16,462,790**	**1,488,469**	**86,752,591**	**2,904,755**
General building contractors and operative builders	3,677,375	3,934,886	319,046	26,264,920	620,578
General building contractors	3,539,225	3,642,937	290,941	24,789,854	603,088
Operative builders	138,150	291,949	28,105	1,475,067	17,490
Heavy construction contractors	816,784	358,372	26,525	3,923,129	283,571
Highway and street construction	210,717	60,603	6,987	1,200,093	20,406
Heavy construction, except highway	606,067	297,770	19,538	2,723,036	263,164
Special trade contractors	9,697,850	12,074,460	1,137,394	55,958,402	1,975,757
Plumbing, heating, and air conditioning	1,323,290	1,326,711	101,170	8,276,286	260,426
Painting, paperhanging, and decorating	1,273,014	1,615,966	185,367	6,229,277	135,467
Electrical work	912,851	1,110,411	83,930	5,819,206	135,648
Masonry, stonework, tile setting, and plastering	1,513,077	1,534,325	126,131	6,555,452	155,446
Carpentering and flooring	1,268,329	3,463,563	357,005	11,632,787	378,762
Roofing and sheet metal work	840,440	871,786	72,851	4,942,900	132,723
Concrete work	642,698	395,647	40,459	3,259,866	73,635
Water well drilling	107,451	120,791	10,279	1,098,188	66,255
Miscellaneous special trade contractors	1,816,699	1,635,260	160,202	8,144,441	637,393
Contractors not allocable	15,870	95,071	5,504	606,140	24,849
Manufacturing	**3,074,570**	**2,314,127**	**263,933**	**16,434,195**	**817,571**
Food and kindred products	70,299	69,993	4,942	898,651	16,226
Textile mill products	*435	*−5,724	†	†	†
Apparel and other textile products	354,763	283,966	36,200	2,085,368	32,701
Lumber and wood products, except furniture	604,841	571,715	60,966	4,763,275	376,281
Furniture and fixtures	74,029	99,423	14,634	478,166	65,213
Printing, publishing, and allied industries	885,366	443,451	41,562	3,275,456	90,890
Chemicals and allied industries	4,945	20,507	*2,649	*34,713	*972
Leather and leather products	1,654	1,557	*4,341	*142,118	*354
Stone, clay, and glass products	44,018	1,158	10,775	230,404	19,670
Primary metal industries	*27,530	*22,840	*670	*130,882	*3,101
Fabricated metal products	252,160	241,960	18,414	1,432,118	61,183
Machinery, except electrical	403,143	319,738	30,683	1,341,657	84,419
Electrical and electronic equipment	21,403	106,425	5,392	270,975	5,018
Transportation equipment	*95,661	*−18,156	*2,151	*39,968	*1
Other manufacturing industries	233,692	165,997	27,760	1,284,366	58,174
Manufacturing not allocable	*631	*−721	†	†	†
Transportation, communication, electric, gas, and sanitary services	**2,539,689**	**4,122,939**	**461,885**	**25,120,422**	**1,867,985**
Local and interurban passenger transit	84,836	321,390	70,945	1,392,168	71,746
Taxicabs	2,600	123,912	46,499	653,466	11,224
Other passenger transportation	82,235	197,478	24,446	738,702	60,522
Trucking and warehousing	1,360,967	2,901,583	278,599	16,889,556	1,548,538
Trucking, local and long distance	1,186,924	2,824,997	275,794	16,113,075	1,515,338
Public warehousing and trucking terminals	174,044	76,586	2,804	776,481	33,200
Water transportation	22,220	83,693	7,602	259,399	8,488
Air transportation	1,096	−48,112	3,542	51,015	1,439
Transportation services	570,589	364,082	50,316	3,943,383	130,893
Passenger transportation arrangement	454,006	148,777	18,074	2,264,602	41,285
Freight transportation arrangement	891	17,956	*309	*386,105	*10,788
Other transportation services	115,693	197,350	31,933	1,292,677	78,821
Communication	419,696	314,548	27,003	1,764,466	35,305
Electric, gas, and water services	462	−17,086	*2,807	*4,989	*243
Sanitary services	79,822	202,840	21,069	815,447	71,333
Wholesale and retail trade	**17,177,695**	**13,153,248**	**1,560,152**	**186,267,441**	**3,006,333**
Wholesale trade	1,906,631	4,266,313	245,391	32,963,198	377,508
Motor vehicles and automotive equipment	24,427	72,167	3,921	1,324,944	3,057
Lumber and construction materials	195,222	81,437	4,519	987,418	586
Electrical goods	44,391	267,778	13,507	1,094,026	11,150
Hardware, plumbing, and heating equipment	*178,716	*18,802	*397	*1,169,914	*1,990

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income—continued		Businesses with net income		
	Payroll [2]	Net income less deficit	Number of returns	Business receipts	Depreciation deduction
	(6)	(7)	(8)	(9)	(10)
Wholesale and retail trade—Continued					
Wholesale trade—Continued					
Farm machinery and equipment	12,216	24,278	*2,812	*312,272	*343
Other machinery, equipment, and supplies	359,374	264,252	13,949	1,596,787	42,263
Other durable goods	285,646	1,980,117	113,495	8,878,886	135,967
Drugs, chemicals, and allied products	913	53,454	2,676	194,035	121
Apparel, piece good, and notions	20,958	52,552	2,891	996,255	9,472
Groceries and related products	163,767	167,178	8,816	4,096,375	11,312
Farm-product raw materials	3,383	6,142	1,718	464,648	303
Alcoholic beverages	*60,007	*41,054	*1,685	*693,905	*8,286
Other nondurable goods	543,175	1,189,276	71,060	10,950,214	142,144
Wholesalers not allocable	14,437	47,827	3,945	203,520	10,513
Retail trade	15,155,261	8,418,751	1,273,971	151,569,197	2,589,899
Building materials, paint, hardware, garden supply, and mobile home dealers	686,396	460,187	38,183	5,174,284	126,763
Lumber and other building materials dealers	570,929	177,675	11,432	2,770,894	75,413
Paint, glass, and wallpaper stores	*23,777	*98,815	*5,471	*378,158	*4,669
Hardware stores	55,500	69,853	8,097	1,234,346	20,573
Retail nurseries and garden supply stores	4,650	71,182	10,174	515,686	17,357
Mobile home dealers	31,540	42,663	3,009	275,200	8,751
General merchandise stores	221,648	97,202	24,654	2,281,169	33,486
Variety stores	85,062	44,901	18,088	872,716	16,368
Other general merchandise stores	136,587	52,301	6,567	1,408,453	17,119
Food stores	2,306,753	991,204	86,381	23,745,661	343,492
Grocery stores	1,716,800	773,055	62,998	19,321,712	288,019
Meat and fish markets, including freezer provisioners	*66,340	*−19,874	4	20,596	241
Fruit stores and vegetable markets	46,649	52,980	*2,876	*1,545,797	*6,264
Candy, nut, and confectionery stores	*20,195	*17,881	*2,125	*174,281	*397
Dairy product stores	*1,423	*−1,021	—	—	—
Retail bakeries	200,105	63,365	9,134	1,095,395	26,760
Miscellaneous food stores	255,240	104,818	9,244	1,587,880	21,811
Automotive dealers and service stations	2,816,054	1,640,184	125,364	45,590,784	439,286
Motor vehicle dealers—new car dealers (franchised)	100,483	48,833	8,155	3,466,857	14,342
Motor vehicle dealers—used cars only	462,358	495,181	42,579	8,828,909	61,408
Auto and home supply stores	488,693	232,270	25,903	4,662,730	69,099
Gasoline service stations	1,577,323	750,644	35,743	25,342,161	236,493
Boat dealers	1,129	−13,609	*6	*9,769	*13
Recreational vehicles	*92,424	*47,687	*3,389	*1,290,319	*18,917
Motorcycle dealers	*894	*1,466	*670	*19,114	*120
Miscellaneous aircraft and automotive dealers	92,751	77,712	8,919	1,970,925	38,894
Apparel and accessory stores	457,527	308,110	34,953	4,678,326	90,050
Men's and boy's clothing and furnishings stores	110,664	74,515	4,494	1,220,747	16,096
Women's ready-to-wear stores	106,111	81,974	7,835	952,112	15,748
Women's accessory and specialty stores	*208	*−9,441	*1,397	*3,112	*101
Children's and infant's wear stores	*38,985	*11,909	*300	*357,986	*7,347
Family clothing stores	34,781	88,908	9,094	870,470	38,970
Shoe stores	*110,846	*−37,773	*2,440	*521,531	*3,353
Furriers and fur shops	—	—	—	—	—
Apparel and accessory stores, not elsewhere classified	55,932	98,020	9,394	752,368	8,435
Furniture and home furnishings stores	1,708,562	818,352	81,835	11,414,952	183,823
Furniture stores	473,773	100,361	23,772	3,489,274	66,323
Floor covering stores	199,779	164,673	*7,897	*1,080,634	*15,337
Drapery, curtain, and upholstery stores	124,329	26,823	*5,651	*250,152	*5,588
Home furnishings and equipment stores, except appliances	411,878	197,840	19,505	2,032,935	40,131
Household appliance stores	299,273	159,078	11,908	1,770,019	20,508
Radio and television stores	180,802	152,985	10,371	2,295,334	26,990
Music stores	*17,866	*15,438	*2,430	*479,347	*8,945
Computer and software stores	*861	*1,152	*301	*17,258	*( )
Eating and drinking places	4,254,790	983,034	131,333	18,433,445	599,932
Eating places	3,582,012	903,278	103,029	15,082,763	496,623
Drinking places	672,778	79,755	28,303	3,350,681	103,308
Miscellaneous retail stores	2,578,624	2,969,000	737,816	39,258,731	769,071
Drug stores and proprietary stores	270,089	394,814	8,909	4,202,246	85,211
Liquor stores	194,470	86,955	12,559	5,495,230	61,942
Used merchandise stores	177,487	160,776	44,163	2,809,066	76,822
Sporting goods and bicycle shops	107,115	196,127	21,795	1,765,709	12,004
Book stores	104,181	59,346	*7,928	*1,074,276	*14,062
Stationery stores	106,166	82,803	7,796	1,013,301	28,160
Jewelry stores	247,913	322,135	24,708	2,454,125	49,336
Hobby, toy, and game shops	12,136	83,326	4,571	1,046,411	6,800
Camera and photographic supply stores	*( )	*16,887	*3,505	*35,821	*403
Gift, novelty, and souvenir shops	63,622	23,410	29,320	883,055	16,122

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income—continued		Businesses with net income		
	Payroll [2]	Net income less deficit	Number of returns	Business receipts	Depreciation deduction
	(6)	(7)	(8)	(9)	(10)
Wholesale and retail trade—Continued					
Retail trade—Continued					
Luggage and leather goods stores	*( )	*28,634	*2,125	*206,174	*3,584
Sewing, needlework, and piece goods stores	128,531	−4,807	*6,877	*382,844	*5,814
Mail order houses	43,300	30,184	21,589	892,682	8,446
Merchandising machine operators	33,895	33,901	16,065	991,285	70,638
Direct selling organizations	118,015	869,690	419,654	7,004,108	144,895
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	*2	*15,777	*2,125	*61,611	*1,124
Fuel oil dealers	*2,058	*56,956	*3,614	*1,344,460	*8,732
Liquefied petroleum gas (bottled gas) dealers	*10,975	*17,653	*92	*85,701	*4,205
Florists	390,756	49,259	20,195	2,219,927	53,107
Cigar stores and stands	*( )	*−712	—	—	—
News dealers and newsstands	*679	*52,348	*10,516	*172,624	*2,337
Other miscellaneous retail stores	567,236	393,541	69,711	5,118,076	115,329
Retail trade not allocable	124,906	151,478	13,451	991,847	3,997
Wholesale and retail trade not allocable	115,803	468,184	40,790	1,735,046	38,926
Finance, insurance, and real estate	**2,410,827**	**16,431,139**	**920,292**	**40,062,986**	**1,407,280**
Finance	377,182	1,398,701	59,120	4,273,631	87,651
Banking and miscellaneous finance	120,029	42,393	2,770	261,161	1,409
Credit agencies other than banks	12,284	147,842	9,260	300,318	3,508
Security and commodity brokers and services	244,868	1,208,467	47,090	3,712,153	82,734
Security brokers and dealers, except underwriting syndicates	39,854	498,671	16,345	1,547,581	25,817
Commodity contract brokers, exchanges, and services	205,014	709,796	30,745	2,164,571	56,918
Insurance agents, brokers, and service	1,102,111	5,376,375	261,816	12,559,657	493,173
Real estate	931,534	9,656,062	599,356	23,229,698	826,456
Operators and lessors of buildings	93,143	72,960	18,900	714,371	48,108
Lessors, other than buildings	2,645	99,738	3,440	532,341	47,623
Real estate agents, brokers, and managers	614,934	8,313,583	512,678	17,004,183	660,772
Title abstract companies	*7,726	*54,278	*1,984	*321,177	*3,702
Subdividers and developers, except cemeteries	83,727	164,090	5,925	1,961,030	18,324
Cemetery subdividers and developers	*( )	*1,330	*7	*3,012	*3
Combined real estate, insurance, loans, and law offices	129,358	950,083	56,422	2,693,585	47,924
Services	**21,979,886**	**68,273,074**	**5,126,830**	**190,034,663**	**7,492,134**
Hotels and other lodging places	548,447	−245,944	30,251	2,519,776	317,019
Hotels	40,781	−40,538	314	39,338	969
Motels, motor hotels, and tourist courts	436,505	−178,677	17,631	2,097,793	289,570
Rooming and boarding houses	56,380	44,495	*7,850	*257,213	*7,359
Sporting and recreational camps	*11,600	*−16,362	*1,056	*7,243	*( )
Trailering parks and camp sites for transients	1,833	−53,173	*3,400	*118,190	*19,121
Organizational hotels and lodging houses on a membership basis	*1,349	*−1,689	—	—	—
Personal services	2,874,815	6,633,883	1,081,321	21,065,957	785,397
Coin-operated laundries and dry cleaning	94,786	139,020	16,509	884,660	41,963
Other laundry, cleaning, and garment services	687,946	629,052	39,620	2,924,857	123,895
Photographic portrait studios	65,341	235,712	30,219	1,095,811	101,216
Beauty shops	1,180,125	1,439,865	258,615	4,755,061	156,023
Barber shops	195,739	551,966	51,638	1,298,453	31,769
Shoe repair and hat cleaning shops	*( )	*56,313	*6,376	*200,930	*3,648
Funeral service and crematories	127,288	64,126	9,158	756,551	41,950
Miscellaneous personal services	523,592	3,517,830	669,187	9,149,633	284,932
Business services	4,312,191	18,308,172	1,687,909	50,389,026	2,059,616
Advertising	348,844	999,273	68,149	6,261,573	64,061
Services to buildings	699,069	1,456,714	304,896	3,921,418	178,423
Computer and data processing services	108,719	1,191,615	99,818	2,142,209	114,767
Management and public relations	435,228	8,655,411	482,585	15,690,596	379,443
Equipment rental and leasing	205,117	129,410	18,091	1,725,182	613,451
Other business services	2,515,215	5,875,748	714,370	20,648,047	709,470
Automobile repair and services	3,222,500	2,357,064	265,560	18,146,998	660,717
Automotive rentals, without drivers	15,228	−43,280	2,853	74,040	10,666
Automobile parking	2,426	31,961	*4,916	*109,142	*10,503
Automobile top and body repair shops	433,140	317,791	21,972	2,440,357	103,270
General automotive repair shops	1,692,933	1,245,099	140,903	9,826,800	317,185
Other automobile repair shops	879,084	628,972	61,329	4,159,030	138,185
Automotive services, except repair	199,689	176,521	33,588	1,537,628	80,907
Miscellaneous repair services	805,922	1,458,827	226,313	6,308,264	268,560
Radio and TV repair shops	1,657	58,223	*14,765	*168,302	*702
Electrical repair shops, except radio and TV	196,756	463,647	49,237	2,062,344	84,484
Reupholstery and furniture repair	287,660	214,019	44,364	867,621	39,656
Other miscellaneous repair shops	319,848	722,938	117,946	3,209,997	143,719
Motion pictures	130,456	321,054	29,110	1,737,726	86,008
Motion picture production, distribution, and services	130,287	323,077	†	†	†
Motion picture theaters	*168	*−2,023	†	†	†

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income—continued		Businesses with net income		
	Payroll [2]	Net income less deficit	Number of returns	Business receipts	Depreciation deduction
	(6)	(7)	(8)	(9)	(10)
Services—Continued					
Amusement and recreation services, except motion pictures	836,698	1,232,866	239,973	7,576,051	480,386
Producers, orchestras, and entertainers	146,964	971,456	121,186	2,637,482	106,165
Billiard and pool establishments	†	†	†	†	†
Bowling units	†	†	†	†	†
Professional sports clubs and promoters	3,915	79,112	3,426	149,657	1,517
Racing, including track operation	143,723	−41,293	17,426	1,328,620	31,229
Other amusement and recreation services	417,392	198,757	95,226	2,771,364	311,301
Medical and health services	6,107,620	22,053,481	576,617	47,674,334	1,707,463
Offices of physicians	2,326,615	11,907,651	174,896	21,898,103	588,385
Offices of dentists	2,116,308	4,215,388	87,920	11,665,275	511,418
Offices of osteopathic physicians	59,912	352,708	6,444	641,746	18,300
Offices of chiropractors	413,809	1,221,437	20,071	3,025,139	135,175
Offices of optometrists	231,443	387,925	13,006	1,834,298	92,479
Registered and practical nurses	( )	469,952	59,922	683,673	12,970
Nursing and personal care facilities	474,410	179,156	31,726	1,376,895	98,927
Hospitals	*19,617	*6,387	*2,127	*38,257	*151
Medical laboratories	102,382	199,416	6,226	484,894	21,752
Dental laboratories	123,311	244,355	12,783	720,891	25,574
Other medical and health services	239,813	2,869,106	161,497	5,305,163	202,332
Legal services	1,532,931	8,157,197	192,984	15,775,796	345,461
Educational services	76,595	565,374	136,651	1,371,753	62,491
Engineering and architectural services	705,690	2,842,503	158,505	6,772,002	223,844
Accounting, auditing, and bookkeeping services	614,144	2,218,574	226,626	5,289,317	307,783
Certified public accountants	243,739	557,673	22,905	1,367,710	77,959
Other accounting, auditing, and bookkeeping services	370,405	1,660,901	203,721	3,921,607	229,824
Other services	211,876	2,370,024	275,009	5,407,663	187,389
Nature of business not allocable	1,225,390	3,508,133	345,543	12,919,710	293,877

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry—Continued

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

Industry	Businesses with net income—continued			
	Rent paid deduction	Total interest paid deduction [1]	Payroll [2]	Net income
	(11)	(12)	(13)	(14)
All nonfarm industries	**15,110,833**	**7,644,707**	**52,060,597**	**145,517,755**
Agricultural services, forestry, and fishing	**201,349**	**139,874**	**1,048,944**	**2,857,761**
Agricultural services	192,293	109,771	956,129	1,940,578
Veterinary services	122,489	39,433	376,529	630,040
Livestock breeding	( )	( )	( )	6,707
Animal services, except livestock breeding and veterinary	29,420	25,445	36,683	147,203
Landscape and horticultural services	37,350	39,793	502,544	890,466
Other agricultural services	3,034	5,100	40,372	266,163
Forestry	193	2,211	28,061	80,052
Fishing, hunting, and trapping	8,863	27,892	64,755	837,130
Mining	**52,415**	**113,540**	**100,876**	**1,056,812**
Metal mining	*( )	*86	*488	*27,215
Coal mining	160	1,554	1,301	5,505
Oil and gas extraction	51,752	108,874	79,791	983,331
Nonmetallic minerals, except fuels	503	3,026	19,295	40,762
Construction	**628,694**	**941,806**	**12,268,777**	**17,591,473**
General building contractors and operative builders	87,727	349,320	3,229,186	4,397,664
General building contractors	80,792	333,744	3,094,931	4,067,914
Operative builders	6,935	15,576	134,255	329,750
Heavy construction contractors	40,261	48,565	555,135	478,044
Highway and street construction	12,886	2,470	168,915	100,472
Heavy construction, except highway	27,375	46,095	386,220	377,571
Special trade contractors	495,416	535,067	8,469,680	12,619,621
Plumbing, heating, and air conditioning	34,808	77,185	1,230,904	1,412,992
Painting, paperhanging, and decorating	93,680	70,999	1,254,253	1,653,296
Electrical work	21,922	68,250	908,244	1,152,397
Masonry, stonework, tile setting, and plastering	33,578	24,199	1,203,978	1,587,760
Carpentering and flooring	120,315	91,019	1,016,061	3,526,496
Roofing and sheet metal work	51,970	27,300	790,141	884,168
Concrete work	32,127	23,052	632,260	415,848
Water well drilling	1,275	24,997	107,451	150,500
Miscellaneous special trade contractors	105,742	128,067	1,326,388	1,836,164
Contractors not allocable	5,291	8,855	14,776	96,144
Manufacturing	**393,835**	**169,908**	**2,179,351**	**2,897,494**
Food and kindred products	7,325	12,124	68,655	76,832
Textile mill products	†	†	†	†
Apparel and other textile products	70,689	4,108	354,400	302,185
Lumber and wood products, except furniture	38,924	62,018	529,423	654,782
Furniture and fixtures	9,358	13,056	61,289	107,734
Printing, publishing, and allied industries	68,310	40,769	486,397	593,440
Chemicals and allied industries	*107	*8	*1,160	*22,988
Leather and leather products	*21,891	*2,545	*1,171	*24,869
Stone, clay, and glass products	6,164	6,340	21,993	44,302
Primary metal industries	*6,057	*152	*27,530	*29,529
Fabricated metal products	40,051	6,120	239,298	271,932
Machinery, except electrical	78,402	11,116	177,680	398,085
Electrical and electronic equipment	2,444	3,885	19,929	111,965
Transportation equipment	*25,496	*9	*18	*11,472
Other manufacturing industries	18,599	7,657	189,698	237,071
Manufacturing not allocable	†	†	†	†
Transportation, communication, electric, gas, and sanitary services	**524,116**	**522,312**	**2,228,182**	**5,104,192**
Local and interurban passenger transit	81,107	50,751	82,235	397,412
Taxicabs	26,268	35,850	( )	192,109
Other passenger transportation	54,839	14,901	82,235	205,302
Trucking and warehousing	371,968	406,810	1,116,962	3,480,402
Trucking, local and long distance	271,652	398,840	949,153	3,389,644
Public warehousing and trucking terminals	100,317	7,970	167,809	90,758
Water transportation	37	2,258	63	184,543
Air transportation	160	745	34	25,533
Transportation services	51,999	22,653	534,629	426,813
Passenger transportation arrangement	26,599	11,944	431,544	179,461
Freight transportation arrangement	*10	*107	*37	*21,012
Other transportation services	25,391	10,602	103,048	226,339
Communication	18,352	4,342	414,919	374,716
Electric, gas, and water services	*69	*798	*189	*2,235
Sanitary services	423	33,955	79,150	212,539
Wholesale and retail trade	**4,770,646**	**1,892,139**	**13,402,750**	**18,058,882**
Wholesale trade	536,335	192,018	1,462,437	4,870,233
Motor vehicles and automotive equipment	19,029	2,827	24,427	72,167
Lumber and construction materials	25,792	11,902	195,222	83,957
Electrical goods	1,902	4,961	44,074	291,085
Hardware, plumbing, and heating equipment	*16,424	*16,147	*144,198	*21,999

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry—Continued

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

Industry	Businesses with net income—continued			
	Rent paid deduction	Total interest paid deduction [1]	Payroll [2]	Net income
	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued				
Wholesale trade—Continued				
Farm machinery and equipment	*( )	*4,531	*10,199	*30,937
Other machinery, equipment, and supplies	32,568	8,673	178,880	270,761
Other durable goods	137,952	38,463	231,796	2,210,534
Drugs, chemicals, and allied products	440	234	913	56,413
Apparel, piece good, and notions	828	863	5,338	83,509
Groceries and related products	153,686	948	94,707	183,091
Farm-product raw materials	40	511	1,062	10,679
Alcoholic beverages	*15,252	*2,358	*59,799	*64,446
Other nondurable goods	130,170	99,397	470,022	1,372,099
Wholesalers not allocable	2,252	203	1,802	118,555
Retail trade	4,219,070	1,689,784	11,836,605	12,664,489
Building materials, paint, hardware, garden supply, and mobile home dealers	88,808	79,047	458,077	655,559
Lumber and other building materials dealers	26,623	46,642	372,888	264,647
Paint, glass, and wallpaper stores	*6,292	*( )	*23,777	*100,589
Hardware stores	34,810	16,591	47,474	121,940
Retail nurseries and garden supply stores	17,523	8,698	2,693	100,620
Mobile home dealers	3,560	7,116	11,245	67,762
General merchandise stores	64,137	14,221	163,060	243,709
Variety stores	33,249	5,345	33,681	128,480
Other general merchandise stores	30,889	8,876	129,379	115,229
Food stores	452,041	215,473	1,630,445	1,424,837
Grocery stores	263,535	188,377	1,264,949	1,057,190
Meat and fish markets, including freezer provisioners	28	61	826	2,718
Fruit stores and vegetable markets	*26,545	*151	*46,401	*60,346
Candy, nut, and confectionery stores	*2,390	*3,102	*20,195	*19,548
Dairy product stores	—	—	—	—
Retail bakeries	98,857	10,693	199,547	66,941
Miscellaneous food stores	60,686	13,089	98,526	218,094
Automotive dealers and service stations	763,199	432,015	2,475,747	2,097,686
Motor vehicle dealers—new car dealers (franchised)	17,907	40,436	94,091	72,271
Motor vehicle dealers—used cars only	153,062	70,034	452,176	631,032
Auto and home supply stores	138,492	90,126	370,091	343,602
Gasoline service stations	443,186	139,576	1,429,293	885,724
Boat dealers	*2	*49	*64	*2,460
Recreational vehicles	*5,735	*46,205	*92,424	*47,976
Motorcycle dealers	*34	*292	*801	*1,975
Miscellaneous aircraft and automotive dealers	4,780	45,297	36,806	112,646
Apparel and accessory stores	294,723	68,589	306,738	473,470
Men's and boy's clothing and furnishings stores	105,039	4,036	110,509	80,867
Women's ready-to-wear stores	31,111	10,907	44,122	142,389
Women's accessory and specialty stores	*82	*69	*154	*987
Children's and infant's wear stores	*9,089	*3,635	*38,985	*11,909
Family clothing stores	77,285	26,817	29,706	99,148
Shoe stores	*24,277	*5,497	*46,475	*22,928
Furriers and fur shops	—	—	—	—
Apparel and accessory stores, not elsewhere classified	47,839	17,628	36,786	115,244
Furniture and home furnishings stores	330,069	131,930	1,306,671	1,280,436
Furniture stores	103,949	55,950	263,944	380,123
Floor covering stores	*8,151	*3,583	*141,070	*233,099
Drapery, curtain, and upholstery stores	*10,399	*27	*78,366	*47,788
Home furnishings and equipment stores, except appliances	45,923	31,199	391,979	245,877
Household appliance stores	112,995	32,757	267,313	181,887
Radio and television stores	26,174	7,502	145,284	171,029
Music stores	*22,361	*911	*17,853	*19,480
Computer and software stores	*117	*1	*861	*1,152
Eating and drinking places	1,187,071	290,821	3,394,880	1,825,507
Eating places	1,074,447	240,517	2,868,425	1,436,189
Drinking places	112,623	50,304	526,454	389,318
Miscellaneous retail stores	1,037,207	453,368	2,031,156	4,484,446
Drug stores and proprietary stores	47,332	54,276	270,089	402,887
Liquor stores	82,887	49,006	142,834	227,012
Used merchandise stores	122,931	29,693	159,680	277,990
Sporting goods and bicycle shops	63,412	20,223	72,817	214,520
Book stores	*51,812	*17,760	*96,950	*72,644
Stationery stores	46,183	5,066	105,803	82,832
Jewelry stores	96,074	16,824	212,069	366,300
Hobby, toy, and game shops	33,074	3,497	11,456	115,575
Camera and photographic supply stores	*( )	*( )	*( )	*18,688
Gift, novelty, and souvenir shops	96,517	25,770	53,121	142,171

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry—Continued

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

Industry	Businesses with net income—continued			
	Rent paid deduction	Total interest paid deduction [1]	Payroll [2]	Net income
	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued				
Retail trade—Continued				
Luggage and leather goods stores	*34,179	*( )	*( )	*29,819
Sewing, needlework, and piece goods stores	*30,586	*10	*28,169	*33,782
Mail order houses	6,037	5,859	42,729	96,947
Merchandising machine operators	15,270	8,540	19,112	95,046
Direct selling organizations	96,714	72,798	90,215	1,356,208
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	*( )	*( )	*( )	*16,371
Fuel oil dealers	*852	*13,392	*2,058	*56,956
Liquefied petroleum gas (bottled gas) dealers	*( )	*142	*10,975	*17,653
Florists	84,472	16,197	304,369	204,074
Cigar stores and stands	—	—	—	—
News dealers and newsstands	*3,187	*741	*( )	*69,106
Other miscellaneous retail stores	125,689	113,576	408,712	587,866
Retail trade not allocable	1,815	4,319	69,831	178,839
Wholesale and retail trade not allocable	15,241	10,337	103,709	524,159
Finance, insurance, and real estate	**993,396**	**942,460**	**1,555,729**	**18,996,906**
Finance	84,510	69,520	172,775	1,747,718
Banking and miscellaneous finance	11,029	9,914	91,380	83,979
Credit agencies other than banks	4,393	719	11,718	184,109
Security and commodity brokers and services	69,088	58,887	69,677	1,479,629
Security brokers and dealers, except underwriting syndicates	17,458	31,585	39,591	604,176
Commodity contract brokers, exchanges, and services	51,630	27,303	30,086	875,453
Insurance agents, brokers, and service	444,645	276,084	1,014,935	5,779,242
Real estate	464,241	596,856	368,019	11,469,946
Operators and lessors of buildings	8,688	53,789	53,008	266,876
Lessors, other than buildings	68,564	91,085	1,104	120,938
Real estate agents, brokers, and managers	327,093	314,706	205,215	9,179,477
Title abstract companies	*948	*16,027	*7,726	*75,341
Subdividers and developers, except cemeteries	4,148	69,288	47,288	633,280
Cemetery subdividers and developers	*2	*( )	*( )	*2,366
Combined real estate, insurance, loans, and law offices	54,796	51,961	53,679	1,191,669
Services	**7,254,985**	**2,832,618**	**18,199,612**	**74,998,379**
Hotels and other lodging places	14,960	228,350	246,175	330,856
Hotels	421	2,701	4,108	7,720
Motels, motor hotels, and tourist courts	14,509	188,560	202,885	226,822
Rooming and boarding houses	*25	*12,597	*39,053	*75,213
Sporting and recreational camps	*( )	*56	*( )	*3,135
Trailering parks and camp sites for transients	*5	*24,437	*130	*17,966
Organizational hotels and lodging houses on a membership basis	—	—	—	—
Personal services	1,340,266	401,656	2,193,462	7,287,813
Coin-operated laundries and dry cleaning	113,923	17,847	92,481	174,395
Other laundry, cleaning, and garment services	269,472	61,559	565,525	671,654
Photographic portrait studios	19,491	34,800	54,476	303,937
Beauty shops	494,575	52,204	858,365	1,641,851
Barber shops	125,126	11,681	191,295	552,088
Shoe repair and hat cleaning shops	*7,138	*( )	*( )	*56,313
Funeral service and crematories	4,203	8,473	127,255	79,693
Miscellaneous personal services	306,338	215,091	304,067	3,807,882
Business services	1,021,753	543,711	3,560,894	20,398,066
Advertising	133,729	12,282	300,608	1,123,676
Services to buildings	45,414	34,308	514,116	1,613,160
Computer and data processing services	39,787	28,178	49,012	1,330,037
Management and public relations	258,009	148,273	371,043	9,398,966
Equipment rental and leasing	11,468	117,439	102,101	296,868
Other business services	533,346	203,231	2,224,015	6,635,359
Automobile repair and services	702,894	240,738	2,545,720	2,906,011
Automotive rentals, without drivers	132	5,406	8,852	18,480
Automobile parking	*5,442	*22,741	*338	*35,768
Automobile top and body repair shops	148,664	22,929	391,748	340,528
General automotive repair shops	347,669	106,582	1,434,032	1,478,752
Other automobile repair shops	159,825	52,026	628,918	701,833
Automotive services, except repair	41,163	31,054	81,833	330,651
Miscellaneous repair services	187,302	92,714	366,473	1,662,588
Radio and TV repair shops	*( )	*467	*( )	*67,894
Electrical repair shops, except radio and TV	64,463	26,726	98,471	522,768
Reupholstery and furniture repair	46,405	12,525	73,408	272,033
Other miscellaneous repair shops	76,435	52,996	194,595	799,893
Motion pictures	69,794	20,500	117,922	434,309
Motion picture production, distribution, and services	†	†	†	†
Motion picture theaters	†	†	†	†

Footnotes at end of table.

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industry—Continued

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

Industry	Businesses with net income—continued			
	Rent paid deduction	Total interest paid deduction [1]	Payroll [2]	Net income
	(11)	(12)	(13)	(14)
Services—Continued				
Amusement and recreation services, except motion pictures	358,616	62,351	652,538	2,395,868
Producers, orchestras, and entertainers	70,052	20,565	102,094	1,330,256
Billiard and pool establishments	†	†	†	†
Bowling units	†	†	†	†
Professional sports clubs and promoters	678	957	3,645	90,302
Racing, including track operation	136,203	5,815	121,677	372,078
Other amusement and recreation services	148,792	22,944	348,017	538,118
Medical and health services	2,139,719	782,533	5,542,241	22,534,238
Offices of physicians	913,666	243,056	2,141,733	12,116,035
Offices of dentists	608,802	271,103	2,050,502	4,239,857
Offices of osteopathic physicians	19,145	8,433	59,912	354,013
Offices of chiropractors	185,000	76,001	412,993	1,224,583
Offices of optometrists	83,577	40,823	202,510	441,451
Registered and practical nurses	2,020	5,169	( )	504,377
Nursing and personal care facilities	21,205	81,671	222,338	244,684
Hospitals	*1,320	*191	*17,577	*8,122
Medical laboratories	11,602	850	102,382	199,693
Dental laboratories	47,681	7,885	123,311	246,298
Other medical and health services	245,701	47,352	208,984	2,955,125
Legal services	739,661	162,621	1,443,368	8,322,379
Educational services	41,972	23,333	71,723	643,815
Engineering and architectural services	130,940	87,635	692,075	2,999,924
Accounting, auditing, and bookkeeping services	356,326	118,340	604,253	2,313,352
Certified public accountants	75,875	31,395	237,387	568,057
Other accounting, auditing, and bookkeeping services	280,450	86,945	366,866	1,745,295
Other services	150,782	68,136	162,768	2,769,162
Nature of business not allocable	291,397	90,050	1,076,375	3,955,857

(1) Interest paid is the sum of mortgage interest and other interest. These items are shown separately in Table 2.
(2) Payroll is the sum of net wages paid and cost of labor. These items are shown separately in Table 2.
( ) Less than $500.
* Estimate should be used with caution because of the small number of sample returns on which it is based.
† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

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

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

Item	All nonfarm industries	Agriculture services, forestry, and fishing					Mining
		Total	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Businesses with and without net income							
Number of returns	**13,679,302**	**351,244**	**15,358**	**51,834**	**137,929**	**146,123**	**140,028**
Business receipts, total	**671,969,931**	**15,357,049**	**62,223**	**3,376,074**	**5,066,581**	**6,852,170**	**7,041,752**
Income from sales and operations	658,687,319	15,205,046	50,244	3,293,561	5,025,268	6,835,973	6,514,135
Other business income	13,282,612	152,003	11,979	82,513	41,313	16,197	527,617
Business deductions, total	**545,734,861**	**13,263,364**	**216,624**	**3,525,409**	**4,269,473**	**5,251,858**	**7,083,359**
Cost of sales and operations, total	277,880,196	6,110,635	6,598	2,615,273	1,952,746	1,536,019	2,250,159
Inventory, beginning of year	25,826,139	263,867	*1,108	52,997	71,358	138,404	71,137
Cost of labor	21,143,176	718,170	*22	118,079	442,085	157,984	21,684
Purchases	197,219,846	4,204,897	*3,991	2,428,692	834,145	938,069	1,467,229
Materials and supplies	27,800,391	881,216	*42	45,981	628,950	206,243	34,046
Other costs	33,203,423	241,768	2,450	26,419	47,928	164,972	732,686
Inventory, end of year	27,312,780	199,282	*1,015	56,895	71,720	69,653	76,623
Advertising expenses	6,151,675	136,063	1,577	27,666	65,092	41,728	5,944
Bad debts from sales or services	914,014	5,329	*33	*159	*2,075	*3,063	23,580
Car and truck expenses	19,640,064	409,791	3,828	28,444	208,398	169,121	67,531
Commissions	6,539,971	78,508	502	8,867	*12,690	56,449	17,780
Depletion	658,821	8,105	*19	*223	—	*7,863	548,990
Depreciation	26,078,240	951,259	40,664	124,854	245,693	540,047	702,572
Employee benefit programs	563,019	6,099	*39	*39	*4,072	1,949	1,576
Insurance	12,527,976	357,520	4,135	23,027	153,945	176,413	46,560
Meals and entertainment deducted	3,671,407	36,469	169	7,951	8,956	19,393	15,817
Total meals and entertainment expenses	4,589,832	45,594	211	9,941	11,197	24,245	19,776
Mortgage interest	5,668,298	135,325	3,590	25,734	13,472	92,529	168,831
Other interest on business indebtedness	6,402,302	158,075	5,470	31,878	38,722	82,005	232,323
Office expenses	5,315,870	94,276	472	4,569	34,034	55,201	33,059
Pension and profit-sharing plans	450,388	5,220	—	*10	*36	5,174	3,645
Rent on business property	19,470,237	227,418	2,212	40,822	42,576	141,807	75,814
Repairs	8,103,581	383,664	1,685	36,907	111,869	233,203	45,437
Salaries and wages, net	43,007,261	621,176	5,764	65,141	131,172	419,099	173,472
Gross salaries and wages	43,254,317	624,181	5,764	65,141	131,172	422,104	174,778
Less: Jobs credit	247,055	*3,005	—	—	—	*3,005	*1,306
Taxes paid	9,494,998	146,251	976	19,658	60,406	65,211	188,268
Travel	3,896,634	64,319	3,150	19,522	8,418	33,230	31,545
Utilities and telephone	14,618,337	257,460	3,436	46,008	88,443	119,573	50,442
Other business deductions	74,681,572	3,070,403	132,306	398,659	1,086,658	1,452,780	2,400,015
Net income less deficit	**126,323,251**	**2,096,952**	**−151,768**	**−148,753**	**797,109**	**1,600,365**	**−39,151**
Net income	145,517,755	2,857,761	6,707	147,203	890,466	1,813,386	1,056,812
Deficit	19,194,505	760,809	158,475	295,956	93,357	213,021	1,095,963
Businesses with net income							
Number of returns	**10,491,980**	**247,155**	**4,897**	**22,733**	**106,219**	**113,306**	**77,721**
Business receipts, total	**575,494,540**	**13,189,301**	**17,217**	**2,717,196**	**4,794,916**	**5,659,972**	**4,713,231**
Income from sales and operations	563,977,334	13,062,763	16,658	2,645,951	4,753,617	5,646,537	4,320,080
Other business income	11,517,205	126,538	*558	71,245	*41,299	13,435	393,151
Business deductions, total	**429,986,824**	**10,331,540**	**10,510**	**2,569,993**	**3,904,451**	**3,846,586**	**3,657,627**
Cost of sales and operations, total	225,114,496	5,218,281	*11	2,191,890	1,813,860	1,212,520	1,790,510
Inventory, beginning of year	18,028,362	228,261	—	36,448	*63,570	128,243	64,669
Cost of labor	17,130,661	505,158	—	*13,484	376,444	115,230	15,888
Purchases	160,464,847	3,825,420	—	*2,131,510	826,290	867,620	1,453,883
Materials and supplies	23,204,878	714,875	—	*38,596	584,768	91,511	21,491
Other costs	25,282,114	119,511	*11	*19,934	27,487	72,078	303,804
Inventory, end of year	18,996,366	174,943	—	*48,083	*64,699	62,161	69,225
Advertising expenses	4,576,888	105,694	—	10,502	59,371	35,821	3,730
Bad debts from sales or services	470,094	3,336	—	*44	*619	*2,674	1,560
Car and truck expenses	15,746,940	335,829	*3,296	13,365	181,388	137,780	45,350
Commissions	5,290,523	50,902	*9	*4,981	*12,690	33,222	15,820
Depletion	335,046	7,911	*2	*46	—	*7,863	239,029
Depreciation	18,549,852	500,599	*148	46,480	197,452	256,519	259,318
Employee benefit programs	484,084	5,609	—	—	*4,072	1,537	781
Insurance	10,108,259	246,960	*3	12,814	145,629	88,514	27,131
Meals and entertainment deducted	3,081,008	24,494	*1	2,588	8,747	13,158	7,682
Total meals and entertainment expenses	3,851,699	30,623	*2	3,236	10,935	16,450	9,605
Mortgage interest	3,492,840	70,209	—	*12,971	13,017	44,221	73,336
Other interest on business indebtedness	4,151,867	69,665	—	12,474	26,776	30,414	40,204
Office expenses	4,344,735	85,310	*242	1,288	32,798	50,982	20,371
Pension and profit-sharing plans	438,407	5,167	—	—	*36	5,131	1,802
Rent on business property	15,110,833	201,349	—	29,420	37,350	134,579	52,415
Repairs	5,968,078	263,756	—	17,366	104,256	142,134	33,136
Salaries and wages, net	34,929,936	543,786	—	23,199	126,100	394,487	84,988
Gross salaries and wages	35,170,878	546,791	—	23,199	126,100	397,492	86,294
Less: Jobs credit	240,942	*3,005	—	—	—	*3,005	*1,306
Taxes paid	7,421,847	123,869	—	10,254	58,766	54,850	102,264
Travel	3,008,971	41,292	*35	11,188	7,013	23,057	10,533
Utilities and telephone	11,035,292	209,891	—	29,415	76,978	103,497	32,561
Other business deductions	56,326,828	2,217,631	6,762	139,709	997,535	1,073,626	815,106
Net income	**145,517,755**	**2,857,761**	**6,707**	**147,203**	**890,466**	**1,813,386**	**1,056,812**

Footnotes at end of table.

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

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

Item	Mining—Continued		Construction				
					Special trade contractors		
	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Total	Plumbing, heating, and air-conditioning	Painting, paper hanging, and decorating
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Businesses with and without net income							
Number of returns	**132,215**	**7,813**	**1,695,865**	**420,778**	**1,269,575**	**122,727**	**195,103**
Business receipts, total	**6,756,826**	**284,926**	**96,781,683**	**34,744,381**	**61,426,640**	**9,303,742**	**6,476,820**
Income from sales and operations	6,232,116	282,019	95,639,365	34,371,195	60,668,889	9,060,644	6,434,263
Other business income	524,711	2,907	1,142,318	373,186	757,751	243,098	42,556
Business deductions, total	**6,841,570**	**241,789**	**80,323,336**	**30,455,565**	**49,352,179**	**7,977,031**	**4,860,853**
Cost of sales and operations, total	2,170,403	79,756	47,155,244	20,048,049	27,058,870	5,277,276	2,464,427
Inventory, beginning of year	68,541	*2,597	1,611,645	1,048,640	562,726	153,940	*24,149
Cost of labor	6,330	*15,354	8,333,676	2,661,736	5,669,649	692,298	903,106
Purchases	1,455,970	11,259	14,730,816	5,250,324	9,478,426	2,880,494	551,575
Materials and supplies	30,771	3,275	14,882,272	6,560,379	8,320,601	1,262,873	572,579
Other costs	681,368	51,318	8,971,226	5,300,455	3,627,947	505,450	438,687
Inventory, end of year	72,576	*4,047	1,374,391	773,485	600,478	217,778	*25,670
Advertising expenses	5,757	187	460,541	120,870	336,207	86,367	30,975
Bad debts from sales or services	23,313	*267	85,202	71,175	14,027	*2,152	*833
Car and truck expenses	62,408	5,124	3,804,160	941,784	2,849,752	390,242	388,774
Commissions	17,608	*173	276,397	144,482	131,805	*295	31,058
Depletion	546,533	2,457	989	773	*216	—	—
Depreciation	682,766	19,805	3,458,120	1,080,747	2,352,422	283,560	149,493
Employee benefit programs	1,536	*40	46,902	13,244	33,610	*2,245	*10,709
Insurance	42,778	3,782	2,443,267	679,926	1,750,486	248,402	250,814
Meals and entertainment deducted	13,977	1,840	188,472	73,161	111,013	12,500	8,528
Total meals and entertainment expenses	17,475	2,300	235,625	91,464	138,787	15,629	10,663
Mortgage interest	164,918	3,913	487,939	274,692	208,606	32,747	36,871
Other interest on business indebtedness	229,581	2,742	763,204	317,968	440,581	52,531	45,159
Office expenses	31,737	1,322	358,419	110,894	246,762	53,920	40,595
Pension and profit-sharing plans	3,072	*573	13,842	5,207	8,632	*422	*781
Rent on business property	74,062	1,751	761,976	184,456	572,229	49,242	97,261
Repairs	34,711	10,726	1,165,790	356,846	794,307	62,508	41,960
Salaries and wages, net	163,475	9,997	5,874,204	1,832,424	4,028,201	630,993	369,908
Gross salaries and wages	164,781	9,997	5,874,841	1,832,485	4,028,777	630,993	369,908
Less: Jobs credit	*1,306	—	*637	*62	*575	—	—
Taxes paid	184,686	3,582	1,224,343	377,483	846,321	187,589	83,439
Travel	26,459	5,086	248,031	83,985	161,862	17,007	49,990
Utilities and telephone	48,592	1,850	1,065,105	322,851	736,591	140,839	89,670
Other business deductions	2,313,198	86,817	10,441,188	3,414,550	6,669,678	446,194	669,610
Net income less deficit	**−82,289**	**43,138**	**16,462,790**	**4,293,259**	**12,074,460**	**1,326,711**	**1,615,966**
Net income	983,331	73,481	17,591,473	4,875,708	12,619,621	1,412,992	1,653,296
Deficit	1,065,619	30,344	1,128,682	582,449	545,160	86,281	37,330
Businesses with net income							
Number of returns	**74,518**	**3,203**	**1,488,469**	**345,571**	**1,137,394**	**101,170**	**185,367**
Business receipts, total	**4,457,347**	**255,884**	**86,752,591**	**30,188,049**	**55,958,402**	**8,276,286**	**6,229,277**
Income from sales and operations	4,066,399	253,680	85,744,017	29,892,947	55,256,310	8,043,211	6,186,761
Other business income	390,948	2,204	1,008,574	295,102	702,092	233,074	42,516
Business deductions, total	**3,475,224**	**182,403**	**69,165,159**	**25,316,382**	**43,338,781**	**6,863,294**	**4,575,981**
Cost of sales and operations, total	1,725,481	65,030	40,675,324	16,978,005	23,651,796	4,538,108	2,311,626
Inventory, beginning of year	62,826	*1,843	1,227,598	701,757	525,574	130,750	*22,161
Cost of labor	3,660	*12,228	7,056,600	2,340,675	4,714,080	685,060	884,594
Purchases	1,445,470	*8,413	12,934,977	4,507,198	8,426,243	2,466,530	522,787
Materials and supplies	19,428	*2,063	13,504,190	6,118,121	7,385,371	1,223,935	538,916
Other costs	261,562	*42,242	7,053,728	3,886,597	3,125,540	187,089	366,640
Inventory, end of year	67,466	*1,759	1,101,768	576,343	525,012	155,256	*23,472
Advertising expenses	3,604	126	404,067	107,674	292,931	68,636	28,137
Bad debts from sales or services	1,559	*2	35,046	22,860	12,187	*1,399	*833
Car and truck expenses	44,782	*568	3,309,099	793,860	2,502,796	352,332	378,007
Commissions	15,647	*173	254,542	125,180	129,316	*295	31,034
Depletion	236,931	2,099	916	730	*186	—	—
Depreciation	247,677	11,641	2,904,755	904,148	1,975,757	260,426	135,467
Employee benefit programs	773	*8	44,701	12,925	31,775	*1,070	*10,709
Insurance	23,846	3,286	2,132,471	573,918	1,545,924	213,046	238,687
Meals and entertainment deducted	7,588	94	172,201	66,054	101,852	12,077	7,945
Total meals and entertainment expenses	9,488	118	215,283	82,581	127,332	15,100	9,934
Mortgage interest	70,409	*2,927	342,987	176,721	162,047	*29,329	*26,422
Other interest on business indebtedness	38,465	1,739	598,820	221,163	373,020	47,855	44,577
Office expenses	20,227	145	304,850	84,200	219,932	50,957	31,007
Pension and profit-sharing plans	1,354	*448	12,006	3,371	8,632	*422	*781
Rent on business property	51,752	*664	628,694	127,988	495,416	34,808	93,680
Repairs	25,794	7,341	938,621	287,851	636,147	61,107	35,476
Salaries and wages, net	76,131	*8,857	5,212,177	1,443,646	3,755,599	545,844	369,659
Gross salaries and wages	77,437	*8,857	5,212,814	1,443,708	3,756,175	545,844	369,659
Less: Jobs credit	*1,306	—	*637	*62	*575	—	—
Taxes paid	99,635	2,629	1,055,803	302,215	753,163	144,003	81,036
Travel	9,957	576	204,047	59,770	142,093	14,335	40,012
Utilities and telephone	31,794	767	923,606	271,806	646,171	115,092	86,674
Other business deductions	741,821	73,285	9,010,427	2,752,299	5,902,040	372,151	624,214
Net income	**983,331**	**73,481**	**17,591,473**	**4,875,708**	**12,619,621**	**1,412,992**	**1,653,296**

Footnotes at end of table.

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

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

Item	Construction—Continued					Manufacturing	
	Special trade contractors—Continued				Contractors not allocable	Total	Lumber and wood products, except furniture
	Electrical work	Masonry, stonework, tile setting and plastering	Carpentering and flooring	Miscellaneous special trade contractors			
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Businesses with and without net income							
Number of returns	**97,069**	**134,330**	**385,008**	**335,338**	**5,512**	**354,785**	**78,975**
Business receipts, total	**5,939,635**	**7,549,986**	**12,654,878**	**19,501,579**	**610,662**	**20,027,986**	**5,245,156**
Income from sales and operations	5,936,178	7,545,901	12,492,453	19,199,450	599,281	19,459,869	4,818,973
Other business income	3,457	4,086	162,425	302,129	*11,381	568,116	426,183
Business deductions, total	**4,829,224**	**6,015,662**	**9,191,315**	**16,478,095**	**515,591**	**17,715,216**	**4,673,477**
Cost of sales and operations, total	2,721,786	3,565,841	5,004,168	8,025,372	*48,325	8,908,756	1,914,006
Inventory, beginning of year	84,540	*499	43,655	255,943	*279	667,700	40,638
Cost of labor	410,788	812,005	896,033	1,955,418	*2,291	1,364,505	171,194
Purchases	1,239,203	757,073	1,666,715	2,383,366	*2,066	5,273,669	1,313,343
Materials and supplies	935,834	1,498,734	1,597,642	2,452,939	*1,292	1,072,557	47,769
Other costs	128,108	498,152	937,248	1,120,302	*42,824	1,276,643	377,192
Inventory, end of year	76,687	*622	*137,125	142,596	*428	746,317	36,130
Advertising expenses	51,678	59,286	31,808	76,093	*3,464	153,468	14,571
Bad debts from sales or services	*6,760	—	*8	4,275	—	21,417	1,178
Car and truck expenses	221,837	253,752	736,100	859,047	*12,624	517,501	149,564
Commissions	*488	*2,601	*62,125	35,238	*111	138,563	35,724
Depletion	*27	—	—	*189	—	5,000	*159
Depreciation	142,197	164,196	435,741	1,177,235	*24,951	1,194,664	454,181
Employee benefit programs	4,233	*3,691	*2,760	9,973	*47	25,855	524
Insurance	144,836	201,989	236,000	668,447	12,856	417,822	185,086
Meals and entertainment deducted	16,181	7,358	20,598	45,847	*4,299	121,583	3,844
Total meals and entertainment expenses	20,227	9,202	25,750	57,316	*5,374	151,993	4,807
Mortgage interest	27,382	9,284	64,456	37,866	*4,641	156,673	21,400
Other interest on business indebtedness	43,480	25,139	46,768	227,504	*4,655	152,328	56,683
Office expenses	30,175	16,910	38,612	66,550	*763	138,785	22,972
Pension and profit-sharing plans	*2,817	*216	*10	*4,387	*4	13,138	*430
Rent on business property	22,311	58,537	122,995	221,884	*5,291	504,520	41,367
Repairs	51,196	55,680	57,269	525,695	*14,637	455,827	324,759
Salaries and wages, net	502,063	701,072	372,296	1,451,870	*13,578	1,710,065	433,648
Gross salaries and wages	502,063	701,072	372,296	1,452,444	*13,578	1,716,923	440,464
Less: Jobs credit	*( )	—	—	*575	—	*6,858	*6,816
Taxes paid	107,421	110,793	101,532	255,546	539	285,145	65,834
Travel	6,926	5,202	26,569	56,169	*2,184	84,596	10,901
Utilities and telephone	88,299	61,371	122,064	234,348	5,663	380,556	39,035
Other business deductions	637,131	712,745	1,709,436	2,494,562	356,960	2,328,955	897,611
Net income less deficit	**1,110,411**	**1,534,325**	**3,463,563**	**3,023,484**	**95,071**	**2,314,127**	**571,715**
Net income	1,152,397	1,587,760	3,526,496	3,286,680	96,144	2,897,494	654,782
Deficit	41,985	*53,435	62,933	263,196	*1,073	583,367	83,067
Businesses with net income							
Number of returns	**83,930**	**126,131**	**357,005**	**283,791**	**5,504**	**263,933**	**60,966**
Business receipts, total	**5,819,206**	**6,555,452**	**11,632,787**	**17,445,394**	**606,140**	**16,434,195**	**4,763,275**
Income from sales and operations	5,816,839	6,551,501	11,482,801	17,175,196	594,759	15,925,777	4,387,500
Other business income	2,367	3,950	149,987	270,198	*11,381	508,418	375,775
Business deductions, total	**4,666,809**	**4,967,692**	**8,106,291**	**14,158,714**	**509,996**	**13,536,701**	**4,108,493**
Cost of sales and operations, total	2,619,690	2,700,086	4,286,855	7,195,431	*45,524	6,934,259	1,845,685
Inventory, beginning of year	77,366	*499	43,655	251,144	*267	423,221	38,205
Cost of labor	409,425	526,236	643,803	1,564,962	*1,845	913,855	169,405
Purchases	1,176,372	508,073	1,596,051	2,156,430	*1,536	4,667,183	1,285,020
Materials and supplies	903,434	1,263,694	1,206,548	2,248,844	*698	741,837	40,371
Other costs	125,296	402,206	933,923	1,110,385	*41,591	736,825	345,173
Inventory, end of year	72,204	*622	*137,125	136,333	*413	548,663	32,490
Advertising expenses	50,331	53,383	30,374	62,071	*3,461	120,881	14,500
Bad debts from sales or services	*5,921	—	*8	*4,025	—	17,072	*236
Car and truck expenses	207,173	238,850	687,486	638,948	*12,443	403,259	119,819
Commissions	*488	*2,600	*62,125	32,774	*46	119,245	34,545
Depletion	*27	—	—	*159	—	3,792	*159
Depreciation	135,648	155,446	378,762	910,007	*24,849	817,571	376,281
Employee benefit programs	*3,638	*3,691	*2,760	9,907	—	12,635	*459
Insurance	137,237	164,878	204,067	588,010	*12,630	315,988	145,976
Meals and entertainment deducted	15,459	7,107	19,363	39,901	*4,295	106,072	3,285
Total meals and entertainment expenses	19,323	8,887	24,207	49,881	*5,370	132,603	4,108
Mortgage interest	27,362	9,106	50,173	19,654	*4,218	69,407	13,996
Other interest on business indebtedness	40,888	15,093	40,846	183,761	*4,636	100,500	48,022
Office expenses	29,634	13,364	35,939	59,031	*718	116,321	19,985
Pension and profit-sharing plans	*2,817	*216	*10	*4,387	*4	13,018	*430
Rent on business property	21,922	33,578	120,315	191,114	*5,291	393,835	38,924
Repairs	49,844	44,044	54,965	390,711	*14,623	365,843	265,444
Salaries and wages, net	498,818	677,742	372,258	1,291,278	*12,932	1,265,496	360,018
Gross salaries and wages	498,819	677,742	372,258	1,291,853	*12,932	1,272,353	366,834
Less: Jobs credit	*( )	—	—	*575	—	*6,858	*6,816
Taxes paid	106,812	107,290	91,549	222,472	*426	188,691	49,426
Travel	5,969	5,202	26,237	50,340	*2,184	63,856	8,944
Utilities and telephone	83,701	49,999	112,637	198,069	5,628	272,994	33,890
Other business deductions	623,431	686,017	1,529,561	2,066,665	356,088	1,835,967	728,469
Net income	**1,152,397**	**1,587,760**	**3,526,496**	**3,286,680**	**96,144**	**2,897,494**	**654,782**

Footnotes at end of table.

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

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

Item	Manufacturing—Continued			Transportation, communication, electric, gas and sanitary services			
	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Businesses with and without net income							
Number of returns	**61,982**	**43,738**	**170,090**	**598,590**	**91,292**	**361,043**	**80,584**
Business receipts, total	**4,621,086**	**1,985,075**	**8,176,669**	**30,260,148**	**1,588,322**	**20,454,930**	**5,522,075**
Income from sales and operations, total	4,569,573	1,976,227	8,095,097	29,769,829	1,538,482	20,148,129	5,402,971
Other business income	51,513	8,848	81,573	490,319	49,840	306,801	119,104
Business deductions, total	**4,177,634**	**1,665,504**	**7,198,601**	**26,142,681**	**1,267,463**	**17,553,347**	**5,125,848**
Cost of sales and operations, total	2,304,388	728,187	3,962,175	5,977,395	*26,148	2,777,486	2,455,142
Inventory, beginning of year	136,506	35,848	454,708	17,672	—	14,827	*1,306
Cost of labor	384,406	257,747	551,159	730,303	*9,352	435,225	*2,610
Purchases	1,399,434	221,075	2,339,817	2,663,968	—	1,564,178	958,335
Materials and supplies	208,439	187,502	628,846	165,889	*4	156,534	*3,447
Other costs	365,421	68,798	465,231	2,480,601	*16,792	683,488	1,492,418
Inventory, end of year	189,818	42,783	477,586	81,038	—	76,767	*2,975
Advertising expenses	35,292	4,164	99,441	110,293	*4,589	31,895	55,934
Bad debts from sales or services	12,199	*8	8,032	9,905	*3	2,314	*2,565
Car and truck expenses	85,332	72,329	210,275	2,098,399	224,486	1,612,775	152,359
Commissions	19,988	*3,305	79,545	473,959	*43,210	375,895	17,098
Depletion	*21	*3,573	1,247	6,118	—	*3,189	*57
Depreciation	238,570	171,703	330,210	2,716,168	93,478	2,232,589	247,324
Employee benefit programs	15,548	2,000	7,783	18,902	*699	12,449	5,508
Insurance	60,417	35,222	137,097	1,335,327	89,956	1,084,762	87,819
Meals and entertainment deducted	8,271	23,232	86,235	261,939	*4,030	243,943	9,903
Total meals and entertainment expenses	10,344	29,045	107,798	327,453	*5,038	304,951	12,383
Mortgage interest	80,349	12,955	41,970	298,751	*9,743	212,564	52,870
Other interest on business indebtedness	45,020	12,517	38,108	511,794	47,647	392,260	30,993
Office expenses	45,130	9,845	60,837	107,207	4,774	51,401	37,488
Pension and profit-sharing plans	*1,422	*10,613	672	4,659	—	*826	*3,683
Rent on business property	108,697	117,781	236,675	661,686	116,490	451,938	72,711
Repairs	48,314	18,745	64,008	1,995,207	103,830	1,779,360	47,896
Salaries and wages, net	500,960	145,396	630,061	1,809,387	*75,484	925,743	591,296
Gross salaries and wages	500,961	145,404	630,094	1,809,634	*75,484	925,743	591,296
Less: Jobs credit	*1	*8	*33	*247	—	—	—
Taxes paid	80,847	20,346	118,117	457,019	14,300	321,856	78,146
Travel	15,007	17,722	40,966	200,846	*1,906	142,884	42,458
Utilities and telephone	76,680	61,864	202,978	382,993	53,262	216,490	56,933
Other business deductions	395,184	193,994	842,166	6,704,727	353,427	4,680,729	1,077,664
Net income less deficit	**443,451**	**319,738**	**979,223**	**4,122,939**	**321,390**	**2,901,583**	**399,664**
Net income	593,440	398,085	1,251,186	5,104,192	397,412	3,480,402	636,888
Deficit	149,989	78,348	271,963	981,254	76,022	578,819	237,224
Businesses with net income							
Number of returns	**41,562**	**30,683**	**130,722**	**461,885**	**70,945**	**278,599**	**61,461**
Business receipts, total	**3,275,456**	**1,341,657**	**7,053,807**	**25,120,422**	**1,392,168**	**16,889,556**	**4,253,797**
Income from sales and operations	3,225,954	1,333,270	6,979,053	24,840,450	1,342,328	16,786,224	4,138,043
Other business income	49,502	8,386	74,754	279,973	49,840	103,332	115,754
Business deductions, total	**2,682,016**	**943,571**	**5,802,621**	**20,016,239**	**994,756**	**13,409,154**	**3,616,918**
Cost of sales and operations, total	1,649,975	288,177	3,150,422	4,772,108	*26,148	2,568,781	1,481,970
Inventory, beginning of year	40,689	18,858	325,469	13,729	—	*11,861	*404
Cost of labor	218,125	33,000	493,325	682,554	*9,352	390,541	*158
Purchases	1,193,079	197,149	1,991,936	2,122,143	—	1,498,570	*504,140
Materials and supplies	75,956	47,575	577,934	157,993	*4	149,115	*3,099
Other costs	241,012	16,280	134,360	1,858,930	*16,792	580,344	974,515
Inventory, end of year	118,886	24,685	372,602	63,241	—	*61,650	*346
Advertising expenses	20,091	3,180	83,109	91,518	*3,705	21,000	50,850
Bad debts from sales or services	*11,721	*5	5,111	7,355	*3	*2,088	*362
Car and truck expenses	58,442	65,616	159,383	1,579,803	156,818	1,190,318	134,277
Commissions	6,220	*3,305	75,175	295,632	*25,711	218,025	15,433
Depletion	—	*3,573	*60	*3,211	—	*3,188	*2
Depreciation	90,890	84,419	265,981	1,867,985	71,746	1,548,538	140,820
Employee benefit programs	*5,585	964	5,628	17,911	*699	11,812	*5,351
Insurance	30,465	21,283	118,265	1,016,113	76,132	823,535	59,645
Meals and entertainment deducted	6,468	19,531	76,788	239,545	*3,115	224,235	8,960
Total meals and entertainment expenses	8,089	24,418	95,988	299,455	*3,895	280,310	11,204
Mortgage interest	19,489	5,909	30,013	169,149	*7,700	136,350	9,674
Other interest on business indebtedness	21,280	5,207	25,991	353,163	43,050	270,460	15,982
Office expenses	37,475	7,231	51,629	74,545	4,384	29,909	28,092
Pension and profit-sharing plans	*1,421	*10,613	553	4,426	—	*594	*3,683
Rent on business property	68,310	78,402	208,199	524,116	81,107	371,968	52,196
Repairs	36,679	11,013	52,707	1,442,825	74,583	1,284,554	21,556
Salaries and wages, net	268,272	144,681	492,525	1,545,628	*72,883	726,421	534,568
Gross salaries and wages	268,273	144,689	492,558	1,545,875	*72,883	726,421	534,568
Less: Jobs credit	*1	*8	*33	*247	—	—	—
Taxes paid	35,033	19,505	84,728	331,899	11,762	210,540	69,652
Travel	10,944	11,806	32,162	173,399	*543	131,336	29,622
Utilities and telephone	39,890	33,752	165,462	302,295	41,798	170,578	45,566
Other business deductions	263,366	125,401	718,731	5,203,613	292,870	3,464,923	908,657
Net income	**593,440**	**398,085**	**1,251,186**	**5,104,192**	**397,412**	**3,480,402**	**636,888**

Footnotes at end of table.

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

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

Item	Transportation, communication, electric, gas, and sanitary services—Continued	Wholesale and retail trade					
			Wholesale trade				
	Communication, electric, gas, and sanitary services	Total	Total	Motor vehicles and automotive equipment	Lumber and construction materials	Farm machinery and equipment	Other machinery, equipment and supplies
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Businesses with and without net income							
Number of returns	**65,672**	**2,413,661**	**334,820**	**3,921**	**6,202**	**4,939**	**16,726**
Business receipts, total	**2,694,821**	**230,010,195**	**38,971,085**	**1,324,944**	**995,390**	**544,594**	**2,072,208**
Income from sales and operations	2,680,248	227,179,270	38,171,577	1,324,121	994,903	543,316	2,060,930
Other business income	14,573	2,830,925	799,508	*823	*487	*1,277	11,277
Business deductions, total	**2,196,023**	**216,859,845**	**34,704,904**	**1,252,776**	**913,954**	**520,422**	**1,807,956**
Cost of sales and operations, total	718,620	155,877,474	26,158,309	*1,015,989	762,691	*424,954	930,591
Inventory, beginning of year	1,538	19,357,987	1,641,540	*66,664	*6,039	*14,959	46,890
Cost of labor	283,116	4,874,650	552,676	—	*169,984	*10,524	12,048
Purchases	141,455	139,942,133	23,059,277	*996,658	*555,632	*257,579	922,672
Materials and supplies	5,904	3,408,084	634,359	*9,608	*415	*156,616	*3,638
Other costs	287,903	8,742,798	1,934,143	*5,314	*36,939	—	875
Inventory, end of year	1,296	20,448,179	1,663,686	*62,256	*6,318	*14,724	55,532
Advertising expenses	17,876	2,322,692	127,157	*2,208	*2,009	*5,317	2,321
Bad debts from sales or services	5,024	375,468	74,045	*5,334	*12,422	*70	*806
Car and truck expenses	108,779	3,521,591	1,025,832	*11,750	*7,967	*33,528	95,236
Commissions	37,756	1,641,679	576,655	*30,686	*367	*8,157	24,150
Depletion	*2,872	13,282	4,783	—	*597	—	*205
Depreciation	142,777	4,358,789	561,050	*3,057	7,095	2,802	43,624
Employee benefit programs	*247	144,451	15,444	—	*( )	—	*3,323
Insurance	72,790	2,653,340	390,200	*8,986	7,590	*1,173	55,563
Meals and entertainment deducted	4,063	669,965	228,202	*5,971	*3,882	*3,997	8,927
Total meals and entertainment expenses	5,080	837,539	285,279	*7,464	*4,852	*4,998	11,158
Mortgage interest	23,574	1,292,793	98,617	*250	*1,257	*5,325	*251
Other interest on business indebtedness	40,894	1,596,486	198,589	*2,578	*11,535	1,592	8,714
Office expenses	13,544	847,352	176,916	*513	1,948	*709	13,691
Pension and profit-sharing plans	*149	31,054	15,578	—	—	—	*5,479
Rent on business property	20,547	6,640,074	650,413	*19,029	*25,792	*47	40,216
Repairs	64,121	1,601,664	186,850	*14,332	7,190	*6,361	13,424
Salaries and wages, net	216,865	12,303,045	1,353,954	*24,427	*25,238	*1,692	347,325
Gross salaries and wages	217,112	12,388,792	1,355,322	*24,427	*25,238	*1,692	347,376
Less: Jobs credit	*247	85,747	*1,368	—	—	—	*50
Taxes paid	42,716	3,372,673	261,052	*19,309	3,699	849	32,944
Travel	13,597	838,914	373,323	*3,418	*396	*6,533	18,377
Utilities and telephone	56,308	4,982,201	560,129	*11,533	11,324	*5,156	52,462
Other business deductions	592,907	11,774,859	1,667,807	73,406	20,953	12,160	110,328
Net income less deficit	**500,302**	**13,153,248**	**4,266,313**	**72,167**	**81,437**	**24,278**	**264,252**
Net income	589,490	18,058,882	4,870,233	72,167	83,957	*30,937	270,761
Deficit	89,189	4,905,633	603,920	—	*2,521	6,659	6,509
Businesses with net income							
Number of returns	**50,880**	**1,560,152**	**245,391**	**3,921**	**4,519**	***2,812**	**13,949**
Business receipts, total	**2,584,901**	**186,267,441**	**32,963,198**	**1,324,944**	**987,418**	***312,272**	**1,596,787**
Income from sales and operations	2,573,855	183,849,446	32,217,720	1,324,121	986,931	*311,066	1,586,869
Other business income	11,046	2,417,994	745,478	*823	*487	*1,205	9,918
Business deductions, total	**1,995,411**	**168,208,693**	**28,092,973**	**1,252,776**	**903,461**	***281,335**	**1,326,026**
Cost of sales and operations, total	695,209	123,727,634	21,498,862	*1,015,989	762,691	*257,683	755,541
Inventory, beginning of year	*1,464	13,674,877	1,208,170	*66,664	*6,039	*441	42,266
Cost of labor	282,503	3,955,033	476,914	—	*169,984	*9,541	*11,521
Purchases	119,433	111,363,128	19,406,537	*996,658	*555,632	*247,817	746,715
Materials and supplies	5,775	2,325,224	389,211	*9,608	*415	*331	*3,636
Other costs	287,279	6,823,904	1,373,917	*5,314	*36,939	—	853
Inventory, end of year	*1,245	14,414,533	1,355,887	*62,256	*6,318	*448	49,451
Advertising expenses	15,963	1,619,884	94,554	*2,208	*2,009	*558	2,236
Bad debts from sales or services	*4,902	223,941	38,519	*5,334	*12,422	*5	*803
Car and truck expenses	98,390	2,630,582	804,284	*11,750	*7,476	*9,586	72,692
Commissions	36,463	1,255,880	537,108	*30,686	*367	*503	23,779
Depletion	*20	11,241	3,682	—	*597	—	*( )
Depreciation	106,881	3,006,333	377,508	*3,057	586	*343	42,263
Employee benefit programs	*49	116,349	11,869	—	*( )	—	*3,319
Insurance	56,800	1,978,477	315,008	*8,986	7,060	*888	28,327
Meals and entertainment deducted	3,236	534,808	178,372	*5,971	*3,882	*1,009	8,907
Total meals and entertainment expenses	4,046	668,563	222,985	*7,464	*4,852	*1,262	11,134
Mortgage interest	*15,425	846,531	57,702	*250	*367	*4,361	*96
Other interest on business indebtedness	23,671	1,045,608	134,317	*2,578	*11,535	*170	8,578
Office expenses	12,160	599,201	139,037	*513	1,865	*607	10,729
Pension and profit-sharing plans	*149	30,315	15,457	—	—	—	*5,364
Rent on business property	18,844	4,770,646	536,335	*19,029	*25,792	—	32,568
Repairs	62,133	1,126,575	156,104	*14,332	*6,153	*115	13,293
Salaries and wages, net	211,755	9,447,717	985,523	*24,427	*25,238	*658	167,359
Gross salaries and wages	212,003	9,527,643	986,376	*24,427	*25,238	*658	167,359
Less: Jobs credit	*247	79,926	*852	—	—	—	—
Taxes paid	39,945	2,576,905	197,737	*19,309	*3,699	*558	9,756
Travel	11,898	620,690	280,060	*3,418	*177	*2,487	18,338
Utilities and telephone	44,354	3,598,373	459,657	*11,533	10,978	*461	43,478
Other business deductions	537,164	8,441,003	1,271,277	73,406	20,565	*1,342	78,600
Net income	**589,490**	**18,058,882**	**4,870,233**	**72,167**	**83,957**	***30,937**	**270,761**

Footnotes at end of table.

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

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

Item	Wholesale and retail trade—Continued						
	Wholesale trade—Continued			Retail trade			
					Building materials, paint, hardware, garden supply and mobile home dealers		
	Groceries and related products	Farm-products raw materials	Other wholesale trade	Total	Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Businesses with and without net income							
Number of returns	**11,831**	**1,836**	**289,365**	**2,021,785**	**63,664**	**20,250**	***6,135**
Business receipts, total	**4,640,968**	**897,998**	**28,494,984**	**189,119,621**	**6,588,455**	**3,397,954**	***378,975**
Income from sales and operations	4,636,476	894,972	27,716,858	187,102,612	6,575,445	3,395,239	*378,507
Other business income	4,492	*3,026	778,125	2,017,009	13,009	2,715	*468
Business deductions, total	**4,473,790**	**891,856**	**24,844,150**	**180,703,637**	**6,128,271**	**3,220,283**	***280,160**
Cost of sales and operations, total	3,809,605	839,335	18,375,144	128,860,525	4,545,371	2,375,480	*175,312
Inventory, beginning of year	275,291	*19,491	1,212,205	17,647,110	559,006	104,921	*19,310
Cost of labor	*16,136	*600	343,384	4,321,926	563,066	514,660	—
Purchases	3,311,768	776,413	16,238,555	116,026,179	3,782,752	1,668,323	*174,766
Materials and supplies	*19,796	*116	444,170	2,712,995	172,641	167,443	—
Other costs	*438,513	*55,476	1,397,025	6,803,609	94,788	33,208	—
Inventory, end of year	251,899	*12,762	1,260,196	18,651,296	626,882	113,076	*18,763
Advertising expenses	1,038	*1,284	112,979	2,189,540	120,780	69,358	*8,614
Bad debts from sales or services	*621	*6	54,785	299,973	31,883	15,759	*1,576
Car and truck expenses	65,413	*265	811,674	2,412,689	157,820	97,856	*5,129
Commissions	*16,713	*1,891	494,691	1,020,260	16,011	*6,318	*19
Depletion	*1	*113	3,868	8,496	*153	—	—
Depreciation	28,530	1,947	473,995	3,752,284	193,731	100,993	*4,720
Employee benefit programs	2,580	*205	9,335	129,000	2,635	*2,624	—
Insurance	23,699	2,334	290,854	2,243,901	119,383	71,797	*14,077
Meals and entertainment deducted	1,223	*194	204,007	413,121	8,956	6,448	*86
Total meals and entertainment expenses	1,530	*243	255,034	516,454	11,197	8,061	*108
Mortgage interest	*6,135	*268	85,130	1,189,503	57,703	*38,917	—
Other interest on business indebtedness	944	2,643	170,583	1,389,389	48,890	22,092	—
Office expenses	6,526	*352	153,176	654,305	23,268	15,262	*1,359
Pension and profit-sharing plans	*184	—	9,915	13,462	*181	*53	—
Rent on business property	155,041	*40	410,248	5,965,957	104,204	34,059	*6,292
Repairs	17,436	546	127,561	1,395,363	34,813	21,261	*1,289
Salaries and wages, net	147,631	*2,783	804,858	10,833,335	123,330	56,269	*23,777
Gross salaries and wages	147,631	*2,783	806,176	10,917,714	123,330	56,269	*23,777
Less: Jobs credit	—	—	*1,318	84,379	—	—	—
Taxes paid	7,699	*959	195,593	3,100,645	74,833	47,033	*1,232
Travel	4,426	*715	339,460	438,445	14,381	9,679	*141
Utilities and telephone	48,971	2,561	428,122	4,377,056	103,711	41,100	*9,122
Other business deductions	129,375	33,414	1,288,171	10,016,388	346,232	187,922	*27,414
Net income less deficit	**167,178**	**6,142**	**3,650,859**	**8,418,751**	**460,187**	**177,675**	***98,815**
Net income	183,091	10,679	4,218,641	12,664,489	655,559	264,647	*100,589
Deficit	*15,913	*4,537	567,781	4,245,739	195,372	86,973	*1,774
Businesses with net income							
Number of returns	**8,816**	**1,718**	**209,657**	**1,273,971**	**38,183**	**11,432**	***5,471**
Business receipts, total	**4,096,375**	**464,648**	**24,180,755**	**151,569,197**	**5,174,284**	**2,770,894**	***378,158**
Income from sales and operations	4,092,742	463,684	23,452,307	149,910,411	5,165,258	2,768,986	*377,690
Other business income	3,633	*963	728,447	1,658,786	9,027	1,908	*468
Business deductions, total	**3,913,284**	**453,969**	**19,962,122**	**138,904,833**	**4,518,729**	**2,506,249**	***277,569**
Cost of sales and operations, total	3,407,616	421,873	14,877,469	101,469,329	3,365,497	1,909,553	*175,015
Inventory, beginning of year	274,848	*14,923	802,988	12,406,487	356,739	68,035	*18,399
Cost of labor	*16,136	*600	269,132	3,478,072	358,346	*337,824	—
Purchases	3,306,819	*375,921	13,176,975	91,200,831	2,954,982	1,513,966	*173,534
Materials and supplies	*4,644	—	370,576	1,875,694	25,816	*23,574	—
Other costs	*56,609	*42,207	1,231,994	5,446,284	35,169	32,800	—
Inventory, end of year	251,441	*11,778	974,196	12,938,039	365,554	66,647	*16,918
Advertising expenses	1,006	*1,128	85,408	1,521,565	110,390	65,903	*8,614
Bad debts from sales or services	*621	*6	19,328	185,353	13,513	*2,559	*1,576
Car and truck expenses	50,587	*186	652,007	1,767,259	126,554	76,383	*4,551
Commissions	*16,713	*1,891	463,169	875,876	13,650	*6,301	*19
Depletion	—	*( )	3,085	7,556	*17	—	—
Depreciation	11,312	*303	319,643	2,589,899	126,763	75,413	*4,669
Employee benefit programs	679	—	7,870	104,477	*2,418	*2,417	—
Insurance	20,327	*1,128	248,293	1,649,784	91,338	54,882	*14,077
Meals and entertainment deducted	1,223	*55	157,323	330,874	7,465	5,582	*86
Total meals and entertainment expenses	1,530	*69	196,673	413,621	9,332	6,978	*108
Mortgage interest	*21	*268	52,340	784,559	38,274	*26,994	—
Other interest on business indebtedness	*927	*242	110,287	905,225	40,773	*19,648	—
Office expenses	6,391	*349	118,584	452,212	17,315	12,753	*1,316
Pension and profit-sharing plans	*184	—	9,909	12,844	*180	*51	—
Rent on business property	153,686	*40	305,219	4,219,070	88,808	26,623	*6,292
Repairs	17,278	*295	104,638	959,403	16,972	7,936	*1,282
Salaries and wages, net	78,571	*462	688,810	8,358,532	99,731	35,064	*23,777
Gross salaries and wages	78,571	*462	689,662	8,437,607	99,731	35,064	*23,777
Less: Jobs credit	—	—	*852	79,074	—	—	—
Taxes paid	7,497	*78	156,840	2,373,345	65,995	45,705	*1,232
Travel	4,422	*715	250,503	317,390	12,168	8,875	*9
Utilities and telephone	38,054	*1,942	353,210	3,106,758	79,457	30,566	*9,122
Other business deductions	96,169	23,009	978,187	7,113,521	201,451	93,042	*25,932
Net income	**183,091**	**10,679**	**4,218,641**	**12,664,489**	**655,559**	**264,647**	***100,589**

Footnotes at end of table.

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

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

Item	Wholesale and retail trade—Continued						
	Retail trade—Continued						
	Building materials paint, etc.—Continued			Food stores			Automotive dealers and service stations
	Hardware stores	Retail nurseries, garden supply stores and mobile home dealers	General merchandise stores	Total	Grocery stores	Other food stores	Total
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Businesses with and without net income							
Number of returns	**14,879**	**22,400**	**33,587**	**136,673**	**89,934**	**46,738**	**175,493**
Business receipts, total	**1,379,652**	**1,431,873**	**3,146,927**	**32,385,038**	**26,146,510**	**6,238,528**	**51,529,814**
Income from sales and operations	1,375,696	1,426,003	3,021,936	31,898,998	25,728,092	6,170,906	51,143,642
Other business income	*3,956	5,870	124,991	486,040	418,417	67,623	386,172
Business deductions, total	**1,309,799**	**1,318,028**	**3,049,725**	**31,393,834**	**25,373,455**	**6,020,379**	**49,889,646**
Cost of sales and operations, total	995,480	999,099	2,315,312	24,671,630	20,282,140	4,389,490	40,876,407
Inventory, beginning of year	239,633	195,142	622,057	2,185,965	1,616,680	569,285	3,900,595
Cost of labor	*26,262	*22,143	*36,351	679,455	*490,201	*189,254	652,349
Purchases	1,017,187	922,477	2,215,074	21,217,773	17,466,266	3,751,507	38,057,695
Materials and supplies	*2,530	*2,668	*240	559,376	439,061	120,315	777,706
Other costs	*359	61,221	*27,097	2,186,135	1,880,515	305,620	1,223,640
Inventory, end of year	290,491	204,552	585,505	2,157,074	1,610,582	546,491	3,735,579
Advertising expenses	21,232	21,575	25,111	138,582	92,403	46,179	268,128
Bad debts from sales or services	*14,540	*8	*52,949	9,995	9,095	*900	106,508
Car and truck expenses	14,544	40,290	26,507	156,532	95,929	60,603	230,355
Commissions	*4,275	5,400	*253	8,567	*5,468	*3,100	156,867
Depletion	—	*153	*501	*73	*73	—	*1,447
Depreciation	46,741	41,277	39,385	517,955	407,429	110,526	566,902
Employee benefit programs	*( )	*11	*6,895	16,199	4,573	*11,625	43,564
Insurance	17,623	15,886	19,519	273,755	186,551	87,204	549,073
Meals and entertainment deducted	*445	1,976	*5,358	27,083	25,282	1,801	158,231
Total meals and entertainment expenses	*557	2,471	*6,697	33,854	31,602	2,252	197,792
Mortgage interest	*9,722	9,065	*9,217	158,112	129,958	28,154	302,404
Other interest on business indebtedness	*14,440	12,358	12,697	172,608	145,745	26,863	231,436
Office expenses	2,935	3,712	6,231	30,622	19,930	10,692	108,505
Pension and profit-sharing plans	—	*129	—	1,956	*1,921	*34	4,075
Rent on business property	34,912	28,940	93,969	648,874	428,640	220,235	941,942
Repairs	878	11,384	9,640	201,389	141,986	59,403	320,903
Salaries and wages, net	29,238	14,047	185,298	1,627,298	1,226,600	400,698	2,163,705
Gross salaries and wages	29,238	14,047	185,298	1,632,111	1,231,412	400,699	2,217,058
Less: Jobs credit	—	—	—	*4,813	*4,812	*1	*53,352
Taxes paid	8,763	17,805	39,394	473,341	405,045	68,295	675,701
Travel	*2,650	1,911	*1,086	12,043	3,705	8,338	43,655
Utilities and telephone	18,842	34,646	53,976	799,792	633,700	166,092	572,394
Other business deductions	72,539	58,357	146,427	1,447,428	1,127,282	320,146	1,567,442
Net income less deficit	**69,853**	**113,845**	**97,202**	**991,204**	**773,055**	**218,149**	**1,640,184**
Net income	121,940	168,382	243,709	1,424,837	1,057,190	367,647	2,097,686
Deficit	*52,087	54,537	146,507	433,633	284,135	149,498	457,502
Businesses with net income							
Number of returns	**8,097**	**13,183**	**24,654**	**86,381**	**62,998**	**23,383**	**125,364**
Business receipts, total	**1,234,346**	**790,886**	**2,281,169**	**23,745,661**	**19,321,712**	**4,423,949**	**45,590,784**
Income from sales and operations	1,230,420	788,162	2,202,088	23,381,860	19,024,457	4,357,403	45,243,920
Other business income	*3,927	*2,724	*79,081	363,801	297,255	66,546	346,863
Business deductions, total	**1,112,406**	**622,504**	**2,037,459**	**22,320,824**	**18,264,522**	**4,056,301**	**43,493,109**
Cost of sales and operations, total	890,067	390,863	1,537,365	17,889,221	14,792,985	3,096,236	36,024,206
Inventory, beginning of year	*221,308	48,997	451,953	1,258,832	1,104,990	153,842	3,240,468
Cost of labor	*18,673	*1,849	*36,350	648,651	*459,450	*189,201	649,442
Purchases	863,571	403,910	1,473,072	15,202,274	12,628,625	2,573,648	33,335,358
Materials and supplies	*6	*2,236	*32	510,643	426,277	*84,366	677,780
Other costs	*31	2,337	*26,449	1,505,566	1,282,162	*223,404	1,108,025
Inventory, end of year	*213,523	68,466	450,492	1,236,743	1,108,518	128,225	2,986,868
Advertising expenses	*20,902	14,970	14,978	89,304	61,682	27,622	225,751
Bad debts from sales or services	*9,372	*7	*694	4,689	4,029	*660	96,702
Car and truck expenses	*10,294	35,326	22,115	101,346	71,965	29,381	182,946
Commissions	*1,943	5,387	*1	3,197	*97	*3,100	120,274
Depletion	—	*17	*501	*2	*2	—	*1,408
Depreciation	*20,573	26,108	33,486	343,492	288,019	55,473	439,286
Employee benefit programs	*( )	*1	*6,895	8,505	4,489	*4,016	29,453
Insurance	*12,761	9,619	13,649	168,214	120,335	47,880	444,254
Meals and entertainment deducted	*59	*1,737	*2,450	25,900	24,115	*1,785	144,247
Total meals and entertainment expenses	*74	*2,172	*3,063	32,375	30,144	*2,231	180,310
Mortgage interest	*3,899	*7,382	*8,739	103,876	94,541	*9,335	251,669
Other interest on business indebtedness	*12,693	8,433	*5,482	111,597	93,836	17,760	180,346
Office expenses	*876	2,370	5,314	24,155	14,045	10,110	74,759
Pension and profit-sharing plans	—	*129	—	1,956	*1,921	*34	4,041
Rent on business property	*34,810	21,083	64,137	452,041	263,535	188,506	763,199
Repairs	*293	7,461	7,418	147,915	100,453	47,462	233,627
Salaries and wages, net	*28,801	12,089	126,711	981,794	805,499	176,295	1,826,304
Gross salaries and wages	*28,801	12,089	126,711	981,806	805,511	176,295	1,879,656
Less: Jobs credit	—	—	—	*12	*12	*1	*53,352
Taxes paid	*7,699	11,359	30,726	307,846	247,418	60,428	619,090
Travel	*2,583	701	*1,049	10,691	2,785	7,906	33,777
Utilities and telephone	*12,150	27,618	39,123	548,338	443,784	104,554	461,236
Other business deductions	42,633	39,843	116,626	996,743	828,987	167,757	1,336,537
Net income	**121,940**	**168,382**	**243,709**	**1,424,837**	**1,057,190**	**367,647**	**2,097,686**

Footnotes at end of table.

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

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

Item	Wholesale and retail trade—Continued						
	Retail trade—Continued						
	Automotive dealers and service stations—Continued				Apparel and accessory stores	Furniture and home furnishings stores	Eating places
	Motor vehicle dealers-new car dealers (franchised)	Used car dealers	Gasoline service stations	Other automotive dealers			
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Businesses with and without net income							
Number of returns	**12,206**	**59,846**	**48,257**	**55,185**	**59,511**	**121,493**	**166,518**
Business receipts, total	**3,610,179**	**10,618,559**	**28,056,142**	**9,244,935**	**6,113,183**	**14,317,330**	**18,943,878**
Income from sales and operations	3,592,765	10,458,446	27,973,413	9,119,019	6,098,908	14,196,837	18,849,926
Other business income	17,414	160,112	82,729	125,916	14,275	120,493	93,952
Business deductions, total	**3,561,357**	**10,123,382**	**27,305,498**	**8,899,410**	**5,805,073**	**13,499,050**	**18,041,070**
Cost of sales and operations, total	3,127,100	8,430,846	22,909,203	6,409,258	4,005,536	9,269,683	8,558,562
Inventory, beginning of year	311,110	824,398	1,191,508	1,573,580	1,230,198	1,679,083	275,655
Cost of labor	*1,298	356,369	184,363	110,320	130,899	946,105	948,683
Purchases	2,797,032	7,588,838	21,589,251	6,082,575	3,751,852	7,280,391	6,739,688
Materials and supplies	*298,290	295,115	47,267	137,034	42,465	164,851	141,429
Other costs	52,457	271,695	661,484	238,003	164,298	1,004,434	720,394
Inventory, end of year	333,086	905,569	764,670	1,732,253	1,314,176	1,805,181	267,286
Advertising expenses	20,546	42,297	75,477	129,808	119,781	379,595	348,057
Bad debts from sales or services	4,074	54,335	28,064	20,035	5,892	16,027	4,874
Car and truck expenses	11,365	52,009	72,684	94,297	49,891	289,931	132,181
Commissions	8,017	79,755	35,132	33,963	12,088	170,022	29,327
Depletion	*19	*221	*1,207	—	*38	*72	*543
Depreciation	18,714	82,266	267,779	198,143	134,471	264,693	727,801
Employee benefit programs	3,655	*871	15,310	23,729	4,658	4,026	12,923
Insurance	29,404	92,796	274,185	152,688	58,392	203,232	373,094
Meals and entertainment deducted	1,163	13,063	5,744	138,262	13,313	32,258	12,037
Total meals and entertainment expenses	1,454	16,330	7,180	172,828	16,643	40,327	15,048
Mortgage interest	*12,831	61,981	81,100	146,491	20,597	50,469	192,842
Other interest on business indebtedness	30,973	54,207	79,526	66,731	84,402	148,844	159,823
Office expenses	3,699	30,027	30,428	44,351	31,424	62,269	67,243
Pension and profit-sharing plans	*192	*2,149	1,694	*41	*1,764	*2,761	570
Rent on business property	20,093	194,411	526,333	201,105	388,708	485,751	1,440,915
Repairs	10,217	134,529	114,531	61,626	22,176	67,312	303,300
Salaries and wages, net	99,185	105,989	1,392,960	565,571	326,628	762,457	2,633,328
Gross salaries and wages	99,185	105,989	1,446,313	565,571	327,133	762,457	2,633,590
Less: Jobs credit	—	—	*53,352	—	*504	—	262
Taxes paid	71,614	66,676	391,485	145,926	81,203	262,330	566,741
Travel	1,025	17,503	8,115	17,013	50,721	49,018	33,035
Utilities and telephone	20,448	101,910	269,775	180,261	109,481	295,068	983,805
Other business deductions	67,025	505,540	724,767	270,110	283,910	683,231	1,460,071
Net income less deficit	**48,833**	**495,181**	**750,644**	**345,525**	**308,110**	**818,352**	**903,278**
Net income	72,271	631,032	885,724	508,659	473,470	1,280,436	1,436,189
Deficit	23,437	135,851	135,080	163,133	165,361	462,084	532,911
Businesses with net income							
Number of returns	**8,155**	**42,579**	**35,743**	**38,887**	**34,953**	**81,835**	**103,029**
Business receipts, total	**3,466,857**	**8,828,909**	**25,342,161**	**7,952,857**	**4,678,326**	**11,414,952**	**15,082,763**
Income from sales and operations	3,452,721	8,673,940	25,275,895	7,841,365	4,670,995	11,305,734	15,032,977
Other business income	14,136	154,970	66,266	111,492	7,331	109,218	49,786
Business deductions, total	**3,394,598**	**8,197,877**	**24,456,436**	**7,444,198**	**4,204,856**	**10,134,516**	**13,646,686**
Cost of sales and operations, total	3,005,095	6,856,493	20,578,557	5,584,060	2,972,020	7,266,373	6,456,207
Inventory, beginning of year	284,270	543,157	1,106,615	1,306,427	776,682	1,046,467	177,328
Cost of labor	*857	354,928	184,081	109,577	*95,664	860,645	611,373
Purchases	2,704,017	6,114,343	19,277,028	5,239,969	2,790,030	5,478,910	5,120,748
Materials and supplies	*297,034	207,323	46,919	126,503	37,849	151,835	63,447
Other costs	*35,651	256,351	601,419	214,604	146,472	862,482	624,092
Inventory, end of year	316,734	619,609	637,504	1,413,021	874,677	1,133,968	140,781
Advertising expenses	17,298	32,839	69,060	106,554	70,767	270,475	241,635
Bad debts from sales or services	3,949	*50,668	22,166	19,920	5,809	9,439	940
Car and truck expenses	9,217	37,282	60,727	75,720	33,524	196,798	79,357
Commissions	*6,343	66,499	*17,650	29,782	10,511	169,627	*274
Depletion	*19	*182	*1,207	—	—	*64	*77
Depreciation	14,342	61,408	236,493	127,043	90,050	183,823	496,623
Employee benefit programs	2,919	*850	15,236	*10,448	4,618	3,110	12,344
Insurance	27,640	60,050	242,079	114,484	41,065	148,328	295,503
Meals and entertainment deducted	*126	9,798	5,562	128,761	7,822	26,117	7,856
Total meals and entertainment expenses	*157	12,247	6,953	160,953	9,779	32,648	9,821
Mortgage interest	*12,744	*27,924	71,660	139,342	12,902	18,379	133,722
Other interest on business indebtedness	27,692	42,110	67,916	42,628	55,687	113,551	106,796
Office expenses	3,032	19,679	28,491	23,558	21,207	42,673	45,733
Pension and profit-sharing plans	*157	*2,149	1,694	*41	*1,372	*2,761	570
Rent on business property	17,907	153,062	443,186	149,044	294,723	330,069	1,074,447
Repairs	6,745	87,044	100,410	39,429	11,913	36,165	204,475
Salaries and wages, net	93,235	97,248	1,245,213	390,608	211,074	446,025	2,257,053
Gross salaries and wages	93,235	97,248	1,298,565	390,608	211,074	446,025	2,257,315
Less: Jobs credit	—	—	*53,352	—	—	—	262
Taxes paid	70,443	55,701	370,378	122,567	63,014	193,959	416,116
Travel	969	12,960	7,785	12,063	43,351	36,840	21,946
Utilities and telephone	19,699	79,761	228,573	133,202	69,957	211,124	734,717
Other business deductions	55,027	444,172	642,395	194,944	183,469	428,816	1,060,294
Net income	**72,271**	**631,032**	**885,724**	**508,659**	**473,470**	**1,280,436**	**1,436,189**

Footnotes at end of table.

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

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

Item	Wholesale and retail trade—Continued						
	Retail trade—Continued						
	Drinking places	Drug stores and proprietary stores	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops	Direct selling organizations
	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Businesses with and without net income							
Number of returns	**57,602**	**13,158**	**26,128**	**84,539**	**30,118**	**54,828**	**633,446**
Business receipts, total	**4,923,155**	**4,246,121**	**7,553,441**	**3,235,650**	**2,305,726**	**1,317,919**	**8,430,183**
Income from sales and operations	4,880,280	4,227,987	7,539,081	3,229,140	2,298,218	1,310,770	7,952,768
Other business income	42,874	*18,134	14,361	6,510	7,508	7,150	477,416
Business deductions, total	**4,843,399**	**3,851,307**	**7,466,487**	**3,074,874**	**2,109,599**	**1,294,509**	**7,560,493**
Cost of sales and operations, total	2,364,953	2,997,981	6,201,247	1,851,328	1,586,962	657,949	4,279,953
Inventory, beginning of year	70,010	412,564	616,465	962,297	284,854	259,211	488,506
Cost of labor	*126,635	—	*1,328	5,218	*245	*12,276	66,502
Purchases	2,092,887	3,023,640	5,985,000	1,832,439	1,466,367	642,875	4,199,790
Materials and supplies	51,536	*7	*31,325	23,204	*12,020	42,543	102,943
Other costs	*106,347	*5,998	*211,945	227,398	171,796	8,085	251,403
Inventory, end of year	82,463	444,229	644,815	1,199,228	348,320	307,041	829,190
Advertising expenses	105,152	26,389	27,600	63,699	52,794	35,254	65,070
Bad debts from sales or services	*5,512	*4,380	8,388	*5,626	*2,255	*446	11,721
Car and truck expenses	21,381	19,461	40,639	80,290	30,097	22,927	714,101
Commissions	*7,441	*750	*45	19,940	*6,752	4,193	197,877
Depletion	*2,040	—	*2	*1	—	*1	*384
Depreciation	215,676	85,211	123,024	101,527	21,854	31,663	214,323
Employee benefit programs	*7,005	*1,592	*1,282	*11,533	*25	*2,116	*10,168
Insurance	141,295	45,369	50,659	28,322	18,215	10,895	83,496
Meals and entertainment deducted	*20,696	3,466	*2,702	5,997	2,301	4,668	67,969
Total meals and entertainment expenses	*25,869	4,333	*3,379	7,500	2,877	5,835	84,985
Mortgage interest	75,271	*20,203	*52,734	15,827	*4,599	27,698	23,412
Other interest on business indebtedness	68,861	34,073	86,815	19,435	24,340	7,243	83,949
Office expenses	8,818	12,570	12,791	25,404	9,795	10,018	101,380
Pension and profit-sharing plans	—	*8	*355	*568	*( )	*12	*32
Rent on business property	199,721	50,838	129,196	168,984	66,807	232,356	131,338
Repairs	82,534	14,402	42,658	33,846	5,225	9,296	100,384
Salaries and wages, net	546,143	270,089	193,143	172,269	106,871	51,346	51,513
Gross salaries and wages	546,143	295,011	193,143	172,269	106,871	51,346	51,513
Less: Jobs credit	—	*24,923	—	—	—	—	—
Taxes paid	171,411	43,703	80,549	29,478	32,767	41,896	88,861
Travel	*6,508	*3,181	*1,675	21,621	12,043	7,328	112,424
Utilities and telephone	259,040	56,139	166,673	126,547	33,275	45,130	170,804
Other business deductions	533,942	161,504	244,311	292,633	92,621	92,077	1,051,334
Net income less deficit	**79,755**	**394,814**	**86,955**	**160,776**	**196,127**	**23,410**	**869,690**
Net income	389,318	402,887	227,012	277,990	214,520	142,171	1,356,208
Deficit	309,563	*8,073	140,057	117,214	*18,393	118,761	486,518
Businesses with net income							
Number of returns	**28,303**	**8,909**	**12,559**	**44,163**	**21,795**	**29,320**	**419,654**
Business receipts, total	**3,350,681**	**4,202,246**	**5,495,230**	**2,809,066**	**1,765,709**	**883,055**	**7,004,108**
Income from sales and operations	3,321,017	4,184,749	5,481,764	2,801,942	1,758,713	878,577	6,591,278
Other business income	29,665	*17,497	*13,467	7,125	*6,995	4,478	412,830
Business deductions, total	**2,961,363**	**3,799,358**	**5,268,218**	**2,531,077**	**1,551,189**	**740,885**	**5,647,900**
Cost of sales and operations, total	1,520,376	2,961,004	4,548,912	1,559,232	1,130,538	410,658	3,231,313
Inventory, beginning of year	46,717	412,564	386,381	555,662	248,931	126,224	347,351
Cost of labor	*102,974	—	—	*4,886	*212	*12,103	*43,023
Purchases	1,338,484	2,979,329	4,400,645	1,454,934	1,018,557	387,828	3,080,103
Materials and supplies	*25,382	*7	*699	15,677	*8,378	*4,233	58,268
Other costs	*64,425	*5,998	*210,919	216,590	*168,446	*7,246	213,167
Inventory, end of year	57,606	436,895	449,732	688,516	313,986	126,977	510,598
Advertising expenses	39,106	25,926	22,302	56,663	49,932	18,354	33,857
Bad debts from sales or services	*5,512	*4,380	*5,088	*5,625	*1,283	*297	4,240
Car and truck expenses	11,018	18,655	24,412	61,077	26,668	13,929	542,935
Commissions	*6,629	*750	—	19,672	*4,891	*3,046	178,971
Depletion	*2,040	—	*2	—	—	*1	*376
Depreciation	103,308	85,211	61,942	76,822	12,004	16,122	144,895
Employee benefit programs	*6,657	*1,592	*966	*11,531	*2	*2,112	*10,168
Insurance	82,088	43,925	35,455	21,682	14,167	6,153	59,411
Meals and entertainment deducted	*15,037	3,466	*461	2,766	2,171	2,042	46,623
Total meals and entertainment expenses	*18,795	4,333	*577	3,460	2,714	2,553	58,288
Mortgage interest	*6,048	*20,203	*27,418	*13,571	*4,423	24,157	17,873
Other interest on business indebtedness	44,256	34,073	21,588	16,122	*15,800	*1,612	54,924
Office expenses	*5,315	12,570	9,854	17,641	8,018	2,296	78,853
Pension and profit-sharing plans	—	*8	*355	*568	*( )	*12	*32
Rent on business property	112,623	47,332	82,887	122,931	63,412	96,517	96,714
Repairs	39,615	12,919	16,711	18,387	3,205	3,681	90,410
Salaries and wages, net	423,480	270,089	142,834	154,794	*72,605	41,018	47,192
Gross salaries and wages	423,480	295,011	142,834	154,794	*72,605	41,018	47,192
Less: Jobs credit	—	*24,923	—	—	—	—	—
Taxes paid	121,638	43,367	22,663	23,041	31,979	26,774	61,592
Travel	*1,423	*3,181	*22	11,598	11,378	3,173	80,288
Utilities and telephone	137,644	53,424	88,604	113,897	27,796	27,897	119,482
Other business deductions	277,551	157,285	155,742	223,457	70,918	41,034	747,751
Net income	**389,318**	**402,887**	**227,012**	**277,990**	**214,520**	**142,171**	**1,356,20**

Footnotes at end of table.

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

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

Item	Wholesale and retail trade—Continued		Finance, insurance, and real estate				
	Retail trade—Continued	Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service
	Other retail stores			Total	Security, commodity brokers, and services	Other finance	
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Businesses with and without net income							
Number of returns	**365,028**	**57,056**	**1,232,886**	**78,010**	**62,612**	**15,398**	**336,283**
Business receipts, total	**24,082,801**	**1,919,489**	**46,119,571**	**5,566,745**	**4,799,707**	**767,038**	**13,283,684**
Income from sales and operations	23,878,677	1,905,081	43,901,926	5,394,615	4,648,730	745,886	12,730,561
Other business income	204,124	14,408	2,217,645	172,130	150,978	21,152	553,123
Business deductions, total	**22,696,299**	**1,451,305**	**29,718,462**	**4,174,136**	**3,591,336**	**582,801**	**7,909,935**
Cost of sales and operations, total	14,677,650	858,640	6,934,903	2,297,902	2,268,412	29,490	709,324
Inventory, beginning of year	4,100,646	69,337	816,132	25,186	23,974	*1,211	64,191
Cost of labor	152,816	*48	500,093	180,066	173,005	*7,061	19,513
Purchases	13,737,956	856,677	2,701,925	863,226	849,568	*13,658	129,960
Materials and supplies	590,707	*60,730	720,843	69,315	63,581	*5,733	2,711
Other costs	399,852	*5,046	3,370,614	1,198,907	1,194,593	*4,314	499,315
Inventory, end of year	4,304,326	133,198	1,174,705	38,798	36,310	*2,488	6,367
Advertising expenses	413,551	5,994	874,132	21,461	16,923	4,538	235,117
Bad debts from sales or services	33,517	*1,451	150,248	56,578	15,178	41,399	38,029
Car and truck expenses	440,576	83,071	2,313,527	117,118	93,869	23,249	697,223
Commissions	390,126	44,764	1,744,212	67,162	35,038	32,125	507,933
Depletion	*3,242	*2	8,419	584	580	*4	3,260
Depreciation	514,069	45,455	1,913,181	127,578	94,780	32,798	586,391
Employee benefit programs	4,380	*8	42,910	11,547	1,717	*9,830	20,823
Insurance	269,203	19,238	534,790	16,030	12,515	3,515	200,991
Meals and entertainment deducted	48,085	28,641	768,254	68,998	57,347	11,651	303,477
Total meals and entertainment expenses	60,117	35,806	960,424	86,255	71,691	14,564	379,373
Mortgage interest	178,415	4,673	971,057	28,990	14,277	*14,713	118,641
Other interest on business indebtedness	205,972	8,509	772,065	94,604	75,981	18,623	201,076
Office expenses	143,967	16,131	795,787	56,934	46,772	10,163	285,095
Pension and profit-sharing plans	1,180	*2,014	43,321	617	617	—	27,277
Rent on business property	882,354	23,704	1,216,197	124,144	86,978	37,166	503,744
Repairs	147,487	19,451	322,116	13,704	5,152	8,552	66,405
Salaries and wages, net	1,619,918	115,756	1,910,734	197,116	71,863	125,253	1,082,598
Gross salaries and wages	1,620,442	115,756	1,924,336	197,167	71,914	125,253	1,096,054
Less: Jobs credit	*525	—	*13,601	*51	*51	—	*13,456
Taxes paid	438,438	10,976	438,613	19,637	15,867	3,770	121,493
Travel	69,727	27,146	413,633	52,147	46,230	5,917	144,523
Utilities and telephone	601,220	45,017	1,271,286	58,768	40,121	18,647	475,688
Other business deductions	1,613,224	90,663	6,279,077	742,519	591,120	151,399	1,580,824
Net income less deficit	**1,388,707**	**468,184**	**16,431,139**	**1,398,701**	**1,208,467**	**190,235**	**5,376,375**
Net income	2,042,498	524,159	18,996,906	1,747,718	1,479,629	268,088	5,779,242
Deficit	653,791	55,974	2,565,767	349,016	271,163	77,854	402,867
Businesses with net income							
Number of returns	**214,868**	**40,790**	**920,292**	**59,120**	**47,090**	**12,030**	**261,816**
Business receipts, total	**18,091,164**	**1,735,046**	**40,062,986**	**4,273,631**	**3,712,153**	**561,478**	**12,559,657**
Income from sales and operations	17,889,540	1,721,315	38,156,839	4,136,646	3,580,826	555,820	12,054,821
Other business income	201,624	13,731	1,906,147	136,985	131,327	5,658	504,835
Business deductions, total	**16,048,665**	**1,210,887**	**21,068,095**	**2,526,008**	**2,232,618**	**293,390**	**6,782,068**
Cost of sales and operations, total	10,596,407	759,443	4,442,992	1,319,799	1,307,798	*12,001	660,245
Inventory, beginning of year	2,974,189	60,220	331,643	7,461	6,250	*1,211	64,078
Cost of labor	54,402	*48	70,270	*1,439	*1,439	—	18,461
Purchases	10,185,579	755,760	1,844,360	746,455	737,571	*8,883	117,831
Materials and supplies	295,647	*60,319	298,707	*63,080	*63,052	*28	2,238
Other costs	251,238	*3,704	2,243,362	509,960	506,635	*3,325	460,399
Inventory, end of year	3,164,647	120,607	345,350	8,596	7,149	*1,447	2,762
Advertising expenses	252,125	3,765	654,269	16,896	15,581	1,314	192,125
Bad debts from sales or services	27,142	*69	49,702	3,343	*891	*2,452	34,625
Car and truck expenses	325,925	59,039	1,836,487	87,623	68,143	19,479	565,403
Commissions	144,385	42,895	1,464,253	38,635	11,435	27,200	441,314
Depletion	*3,069	*2	7,094	528	528	—	3,191
Depreciation	376,074	38,926	1,407,280	87,651	82,734	4,917	493,173
Employee benefit programs	4,106	*4	36,132	10,142	315	*9,827	20,140
Insurance	184,553	13,685	408,165	12,234	10,897	1,337	179,524
Meals and entertainment deducted	36,452	25,563	645,213	53,121	43,245	9,877	273,597
Total meals and entertainment expenses	45,572	31,957	806,600	66,407	54,061	12,346	342,017
Mortgage interest	103,304	*4,270	526,758	12,093	11,661	*432	114,234
Other interest on business indebtedness	102,619	6,067	415,703	57,427	47,226	10,201	161,850
Office expenses	86,510	7,952	633,963	49,076	41,180	7,895	243,087
Pension and profit-sharing plans	989	*2,014	39,629	572	572	—	27,277
Rent on business property	529,229	15,241	993,396	84,510	69,088	15,422	444,645
Repairs	115,989	11,069	233,816	12,616	4,688	7,928	61,062
Salaries and wages, net	1,257,829	103,661	1,485,459	171,337	68,239	103,098	996,473
Gross salaries and wages	1,258,353	103,661	1,499,048	171,388	68,290	103,098	1,009,929
Less: Jobs credit	*525	—	*13,588	*51	*51	—	*13,456
Taxes paid	345,545	5,823	308,855	18,065	15,031	3,034	113,202
Travel	46,504	23,240	318,691	48,264	42,454	5,810	113,301
Utilities and telephone	394,063	31,958	943,988	47,167	35,655	11,512	411,473
Other business deductions	1,115,848	56,204	4,216,250	394,909	355,256	39,653	1,232,127
Net income	**2,042,498**	**524,159**	**18,996,906**	**1,747,718**	**1,479,629**	**268,088**	**5,779,242**

Footnotes at end of table.

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

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

Item	Finance, insurance, and real estate—Continued						Services
	Real estate						
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers and managers	Subdividers and developers, except cemeteries	Other real estate	Total
	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Businesses with and without net income							
Number of returns	**818,593**	**30,970**	**4,399**	**688,755**	**15,492**	**78,976**	**6,456,871**
Business receipts, total	**27,269,143**	**1,180,830**	**590,555**	**18,992,171**	**2,675,681**	**3,829,906**	**211,968,486**
Income from sales and operations	25,776,750	1,108,651	584,142	17,900,481	2,526,487	3,656,989	206,835,011
Other business income	1,492,393	72,179	6,413	1,091,690	149,194	172,916	5,133,476
Business deductions, total	**17,634,391**	**1,111,860**	**492,029**	**10,684,798**	**2,521,456**	**2,824,248**	**143,732,096**
Cost of sales and operations, total	3,927,676	219,469	103,898	1,253,069	1,429,645	921,596	38,853,180
Inventory, beginning of year	726,755	*83,119	16,033	81,755	426,725	119,122	2,420,710
Cost of labor	300,514	14,710	*103	248,089	29,489	*8,121	4,225,803
Purchases	1,708,739	392,241	101,011	317,363	619,592	278,533	22,123,160
Materials and supplies	648,817	51,862	*1,120	394,170	196,671	*4,994	5,957,902
Other costs	1,672,391	26,713	13,286	450,702	532,043	649,648	6,695,239
Inventory, end of year	1,129,540	349,176	27,656	239,010	374,876	138,823	2,569,635
Advertising expenses	617,554	18,232	9,730	551,924	11,696	25,972	1,994,471
Bad debts from sales or services	55,641	12,463	*15	15,782	7,904	19,478	230,575
Car and truck expenses	1,499,187	57,866	2,646	1,280,166	20,260	138,249	6,445,176
Commissions	1,169,116	7,098	3,144	1,082,543	39,436	36,896	2,100,918
Depletion	4,575	*324	—	927	474	2,851	67,711
Depreciation	1,199,212	147,351	59,339	841,676	49,677	101,168	10,312,769
Employee benefit programs	10,539	3,268	*6	5,325	1,617	322	258,143
Insurance	317,770	24,877	14,478	216,968	12,945	48,501	4,498,571
Meals and entertainment deducted	395,778	13,092	607	330,635	16,766	34,678	1,528,603
Total meals and entertainment expenses	494,796	16,366	759	413,358	20,959	43,353	1,911,038
Mortgage interest	823,426	140,938	100,285	308,284	196,475	77,444	2,094,784
Other interest on business indebtedness	476,385	36,721	10,753	164,202	114,163	150,546	2,145,017
Office expenses	453,758	14,167	927	365,421	15,264	57,979	2,859,077
Pension and profit-sharing plans	15,427	669	*16	7,564	591	*6,587	329,067
Rent on business property	588,310	24,006	68,831	409,327	15,144	71,001	8,993,049
Repairs	242,006	33,635	19,287	139,506	9,073	40,506	1,967,078
Salaries and wages, net	631,020	78,433	2,542	366,845	54,237	128,963	17,754,083
Gross salaries and wages	631,115	78,433	2,542	366,926	54,237	128,976	17,884,264
Less: Jobs credit	*95	—	—	*82	—	*13	130,181
Taxes paid	297,484	38,727	31,498	148,080	35,393	43,785	3,213,311
Travel	216,963	5,332	175	171,508	16,051	23,896	1,928,463
Utilities and telephone	736,830	33,556	17,181	486,677	22,919	176,497	5,963,516
Other business deductions	3,955,733	201,633	46,671	2,538,368	451,728	717,333	30,194,535
Net income less deficit	**9,656,062**	**72,960**	**99,738**	**8,313,583**	**164,090**	**1,005,691**	**68,273,074**
Net income	11,469,946	266,876	120,938	9,179,477	633,280	1,269,376	74,998,379
Deficit	1,813,884	193,916	21,201	865,894	469,190	263,685	6,725,305
Businesses with net income							
Number of returns	**599,356**	**18,900**	**3,440**	**512,678**	**5,925**	**58,413**	**5,126,830**
Business receipts, total	**23,229,698**	**714,371**	**532,341**	**17,004,183**	**1,961,030**	**3,017,774**	**190,034,663**
Income from sales and operations	21,965,372	657,330	530,231	16,071,243	1,832,618	2,873,950	185,415,260
Other business income	1,264,326	57,041	*2,110	932,940	128,412	143,824	4,619,403
Business deductions, total	**11,760,019**	**447,749**	**411,402**	**7,824,706**	**1,327,750**	**1,748,411**	**115,038,907**
Cost of sales and operations, total	2,462,948	38,284	87,963	652,278	968,556	715,867	32,607,398
Inventory, beginning of year	260,104	*1,053	*8,628	34,851	136,362	79,210	1,622,191
Cost of labor	50,370	*3,208	*1	14,092	27,741	*5,329	3,588,005
Purchases	980,073	*29,518	*99,243	236,249	370,063	245,001	18,764,399
Materials and supplies	233,390	*2,706	*1,120	43,784	181,837	*3,942	4,847,140
Other costs	1,273,003	*3,611	*570	370,443	396,405	501,974	5,570,215
Inventory, end of year	333,992	*1,811	*21,600	47,142	143,851	119,589	1,784,552
Advertising expenses	445,248	8,539	9,618	410,304	2,731	14,056	1,516,054
Bad debts from sales or services	11,734	*72	*15	4,390	1,076	6,181	125,087
Car and truck expenses	1,183,461	34,293	2,323	1,034,687	12,390	99,768	5,222,349
Commissions	984,304	3,303	*2,406	931,617	22,401	24,577	1,781,700
Depletion	3,375	*109	—	701	*287	*2,278	61,680
Depreciation	826,456	48,108	47,623	660,772	18,324	51,629	7,492,134
Employee benefit programs	5,849	2,064	*3	3,098	495	189	231,988
Insurance	216,407	14,310	12,909	158,911	4,933	25,345	3,772,735
Meals and entertainment deducted	318,495	9,162	507	277,657	4,703	26,466	1,280,427
Total meals and entertainment expenses	398,176	11,453	635	347,122	5,879	33,087	1,600,751
Mortgage interest	400,431	37,549	90,056	213,554	34,204	25,068	1,350,891
Other interest on business indebtedness	196,425	16,240	1,029	101,152	35,085	42,920	1,481,727
Office expenses	341,800	6,355	424	292,569	4,708	37,745	2,443,210
Pension and profit-sharing plans	11,780	*627	*16	4,179	377	*6,580	325,971
Rent on business property	464,241	8,688	*68,564	327,093	4,148	55,747	7,254,985
Repairs	160,139	13,348	17,561	110,016	3,492	15,721	1,455,008
Salaries and wages, net	317,649	49,800	1,103	191,123	19,547	56,076	14,611,607
Gross salaries and wages	317,731	49,800	1,103	191,204	19,547	56,076	14,741,672
Less: Jobs credit	*82	—	—	*82	—	—	130,064
Taxes paid	177,588	17,651	28,657	104,906	10,900	15,474	2,589,579
Travel	157,126	2,655	*60	130,304	4,924	19,183	1,498,905
Utilities and telephone	485,348	17,181	15,924	374,796	6,869	70,578	4,540,762
Other business deductions	2,589,215	119,410	24,643	1,840,599	167,600	436,962	23,394,710
Net income	**11,469,946**	**266,876**	**120,938**	**9,179,477**	**633,280**	**1,269,376**	**74,998,379**

Footnotes at end of table.

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

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

Item	Services-Continued						
	Hotels and other lodging places			Personal services			
	Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photographic portrait studios
	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Businesses with and without net income							
Number of returns	**54,949**	**30,828**	**24,121**	**1,336,562**	**19,251**	**48,818**	**53,359**
Business receipts, total	**4,651,788**	**3,860,048**	**791,740**	**24,368,130**	**976,066**	**3,376,514**	**1,292,190**
Income from sales and operations	4,596,686	3,818,231	778,455	23,778,769	976,034	3,324,271	1,289,645
Other business income	55,102	41,816	13,285	589,361	*33	*52,243	*2,545
Business deductions, total	**4,903,730**	**4,039,346**	**864,384**	**17,734,249**	**837,046**	**2,747,462**	**1,056,478**
Cost of sales and operations, total	855,445	793,979	61,466	4,615,453	80,860	855,249	392,816
Inventory, beginning of year	78,418	77,431	987	306,719	*801	*2,948	33,698
Cost of labor	49,778	38,777	11,001	844,692	*1,112	339,231	*15,432
Purchases	557,071	522,177	34,894	2,453,581	*27,015	*65,813	160,741
Materials and supplies	72,079	65,749	6,331	838,065	*4,681	296,384	171,582
Other costs	143,152	133,852	9,300	486,596	*48,394	157,434	33,279
Inventory, end of year	45,054	44,007	1,046	314,201	*1,141	*6,561	*21,917
Advertising expenses	84,018	73,566	10,453	336,672	8,189	37,802	28,932
Bad debts from sales or services	2,416	1,649	767	19,962	*2,301	*286	*4,906
Car and truck expenses	66,233	34,820	31,413	853,610	13,856	81,016	57,017
Commissions	32,156	20,035	12,121	278,084	*4,726	*1,964	*1,953
Depletion	1,959	*1,923	*36	*551	—	—	—
Depreciation	782,562	645,976	136,586	1,075,481	71,239	160,244	122,370
Employee benefit programs	7,389	5,047	2,342	11,746	*5	*4,584	*2,074
Insurance	153,330	123,371	29,959	347,605	25,059	75,299	15,291
Meals and entertainment deducted	8,014	2,300	5,714	172,678	*1,956	38,227	13,139
Total meals and entertainment expenses	10,018	2,874	7,143	215,870	*2,446	47,785	16,428
Mortgage interest	530,639	422,385	108,254	307,982	34,394	33,122	28,611
Other interest on business indebtedness	165,090	154,175	10,915	234,574	4,990	46,790	10,430
Office expenses	21,959	16,411	5,548	209,542	3,614	6,899	26,418
Pension and profit-sharing plans	*660	*660	—	17,551	—	*70	*26
Rent on business property	40,214	26,593	13,621	1,770,322	133,775	354,714	29,740
Repairs	211,225	174,525	36,700	324,507	28,367	57,494	8,369
Salaries and wages, net	498,670	397,728	100,942	2,030,123	93,674	348,715	*49,909
Gross salaries and wages	498,781	397,839	100,942	2,053,280	93,674	371,872	*49,909
Less: Jobs credit	*111	*111	—	*23,157	—	*23,157	—
Taxes paid	214,017	176,914	37,103	432,183	15,737	97,213	17,496
Travel	28,855	16,273	12,582	162,264	*62	*1,973	34,162
Utilities and telephone	525,758	448,270	77,488	1,103,897	185,929	183,094	39,606
Other business deductions	673,121	502,749	170,373	3,429,463	128,314	362,708	173,212
Net income less deficit	**−245,944**	**−178,677**	**−67,267**	**6,633,883**	**139,020**	**629,052**	**235,712**
Net income	330,856	226,822	104,034	7,287,813	174,395	671,654	303,937
Deficit	576,799	405,499	171,301	653,929	*35,375	42,602	68,225
Businesses with net income							
Number of returns	**30,251**	**17,631**	**12,620**	**1,081,321**	**16,509**	**39,620**	**30,219**
Business receipts, total	**2,519,776**	**2,097,793**	**421,984**	**21,065,957**	**884,660**	**2,924,857**	**1,095,811**
Income from sales and operations	2,484,662	2,069,347	415,315	20,500,590	884,660	2,872,614	1,093,265
Other business income	35,114	28,445	*6,668	565,366	—	*52,242	*2,545
Business deductions, total	**2,188,921**	**1,870,971**	**317,950**	**13,778,146**	**710,266**	**2,253,202**	**791,873**
Cost of sales and operations, total	394,924	390,574	*4,350	3,883,446	79,511	663,010	279,587
Inventory, beginning of year	63,238	63,213	*25	237,930	*801	*2,858	*1,594
Cost of labor	*7,239	*4,608	*2,631	731,559	*1,112	*230,801	*14,994
Purchases	314,374	313,638	*736	2,193,602	*26,690	*38,960	*133,896
Materials and supplies	24,530	24,125	*405	694,278	*3,693	295,863	100,419
Other costs	7,523	*6,949	*573	281,360	*48,357	100,997	*31,486
Inventory, end of year	21,980	21,959	*21	255,283	*1,141	*6,470	*2,802
Advertising expenses	42,922	40,873	2,049	230,157	*8,144	29,426	23,589
Bad debts from sales or services	1,322	698	*624	9,415	—	*273	*20
Car and truck expenses	55,135	29,601	25,534	711,338	*12,868	69,352	40,266
Commissions	18,382	8,850	*9,532	204,724	*4,726	*1,951	*1,952
Depletion	*40	*40	—	*455	—	—	—
Depreciation	317,019	289,570	27,449	785,397	41,963	123,895	101,216
Employee benefit programs	2,684	2,153	*530	9,235	—	*4,474	—
Insurance	73,803	62,076	11,727	250,125	20,044	59,930	8,389
Meals and entertainment deducted	6,974	1,661	*5,313	149,923	*1,860	*38,119	10,664
Total meals and entertainment expenses	8,718	2,076	*6,642	187,420	*2,325	*47,649	13,333
Mortgage interest	157,169	119,801	37,368	233,098	*14,728	*32,715	*26,495
Other interest on business indebtedness	71,182	68,759	*2,423	168,558	*3,119	28,845	8,304
Office expenses	10,678	8,821	1,857	156,638	3,586	6,397	14,324
Pension and profit-sharing plans	*60	*60	—	17,501	—	*57	*26
Rent on business property	14,960	14,509	*451	1,340,266	113,923	269,472	19,491
Repairs	129,609	112,763	16,846	264,663	23,005	53,621	7,458
Salaries and wages, net	238,936	198,276	*40,659	1,461,903	*91,369	334,723	*39,482
Gross salaries and wages	238,936	198,276	*40,659	1,485,060	*91,369	357,880	*39,482
Less: Jobs credit	—	—	—	*23,157	—	*23,157	—
Taxes paid	103,123	85,489	17,635	339,200	14,144	84,121	11,696
Travel	12,884	2,768	*10,116	127,037	*24	*1,361	30,141
Utilities and telephone	244,845	218,074	26,772	800,661	156,730	123,458	26,601
Other business deductions	292,268	215,554	76,715	2,634,406	120,522	328,005	142,173
Net income	**330,856**	**226,822**	**104,034**	**7,287,813**	**174,395**	**671,654**	**303,937**

Footnotes at end of table.

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

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

Item	Services—Continued						
	Personal services—Continued			Business services			
	Beauty shops	Barber shops	Other personal services	Total	Advertising	Services to buildings	Management and public relations
	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Businesses with and without net income							
Number of returns	**323,832**	**51,658**	**839,644**	**2,086,413**	**88,919**	**334,378**	**595,348**
Business receipts, total	**5,821,530**	**1,313,693**	**11,588,137**	**55,748,015**	**6,538,344**	**4,678,223**	**16,751,494**
Income from sales and operations	5,730,744	1,305,086	11,152,989	53,957,329	6,432,991	4,611,515	15,908,569
Other business income	90,785	*8,607	435,147	1,790,685	105,352	66,708	842,926
Business deductions, total	**4,381,665**	**761,727**	**7,949,870**	**37,454,044**	**5,539,070**	**3,221,509**	**8,096,745**
Cost of sales and operations, total	1,137,193	*37,138	2,112,197	12,942,876	3,312,770	651,262	1,210,572
Inventory, beginning of year	54,993	*3,478	210,802	620,538	*2,759	*1,208	68,411
Cost of labor	439,723	—	49,195	1,142,686	*61,222	230,659	60,522
Purchases	361,667	*26,348	1,811,997	7,300,529	1,646,508	156,345	803,885
Materials and supplies	237,695	*7,689	120,034	1,999,348	461,634	237,063	103,829
Other costs	102,974	*787	143,728	2,556,657	1,162,205	30,356	234,673
Inventory, end of year	59,859	*1,164	223,559	676,881	21,558	*4,368	60,749
Advertising expenses	86,311	8,621	166,816	565,325	101,814	47,920	116,240
Bad debts from sales or services	*775	*814	10,880	61,447	*4,459	*4,530	23,227
Car and truck expenses	85,358	*4,779	611,585	2,224,520	133,902	378,306	541,798
Commissions	93,551	*105,584	70,306	796,798	368,608	9,227	168,718
Depletion	*135	—	*416	47,036	*112	—	46,259
Depreciation	224,526	32,284	464,818	2,815,773	103,618	224,953	543,434
Employee benefit programs	*1,008	*3,523	553	65,177	2,014	*3,710	35,052
Insurance	77,098	10,311	144,547	663,589	45,113	136,621	116,553
Meals and entertainment deducted	19,527	*2,468	97,360	547,809	57,554	34,631	241,430
Total meals and entertainment expenses	24,412	*3,086	121,714	684,866	71,951	43,297	301,824
Mortgage interest	43,388	*9,036	159,431	247,660	6,673	15,092	84,111
Other interest on business indebtedness	32,464	*2,960	136,940	624,928	21,655	34,373	193,499
Office expenses	42,688	*3,426	126,497	755,767	98,622	40,118	246,374
Pension and profit-sharing plans	*25	—	17,430	57,038	26,382	*122	14,692
Rent on business property	681,177	126,170	444,745	1,269,784	138,832	82,014	319,765
Repairs	47,709	10,426	172,143	419,649	12,927	102,646	44,525
Salaries and wages, net	740,402	*195,739	601,685	3,169,505	287,622	468,410	374,706
Gross salaries and wages	740,402	*195,739	601,685	3,213,365	287,622	468,410	374,707
Less: Jobs credit	—	—	—	*43,859	—	—	*1
Taxes paid	126,177	20,234	155,326	600,839	37,093	83,402	108,313
Travel	12,950	*1,774	111,342	766,540	43,702	4,372	468,907
Utilities and telephone	310,719	45,789	338,760	1,124,982	135,265	83,438	297,910
Other business deductions	618,483	140,652	2,006,094	7,687,001	600,331	816,361	2,900,662
Net income less deficit	**1,439,865**	**551,966**	**3,638,269**	**18,308,172**	**999,273**	**1,456,714**	**8,655,411**
Net income	1,641,851	552,088	3,943,888	20,398,066	1,123,676	1,613,160	9,398,966
Deficit	201,986	*122	305,619	2,089,894	124,402	156,446	743,555
Businesses with net income							
Number of returns	**258,615**	**51,638**	**684,720**	**1,687,909**	**68,149**	**304,896**	**482,585**
Business receipts, total	**4,755,061**	**1,298,453**	**10,107,114**	**50,389,026**	**6,261,573**	**3,921,418**	**15,690,596**
Income from sales and operations	4,674,389	1,292,342	9,683,320	48,706,343	6,202,313	3,855,755	14,913,810
Other business income	80,673	*6,112	423,794	1,682,682	59,261	65,663	776,787
Business deductions, total	**3,113,210**	**746,366**	**6,163,228**	**29,991,291**	**5,137,897**	**2,308,258**	**6,291,729**
Cost of sales and operations, total	930,305	*37,138	1,893,894	11,280,728	3,234,409	541,496	1,088,024
Inventory, beginning of year	40,214	*3,478	188,985	235,286	*487	*750	29,656
Cost of labor	435,457	—	49,195	1,098,148	*61,214	213,870	58,016
Purchases	266,477	*26,348	1,701,230	6,359,564	1,585,250	*75,703	762,137
Materials and supplies	183,351	*7,689	103,264	1,856,074	446,591	223,766	94,076
Other costs	*52,248	*787	47,485	2,042,896	1,142,088	28,659	180,710
Inventory, end of year	47,442	*1,164	196,264	311,241	*1,221	*1,252	36,572
Advertising expenses	54,137	8,221	106,641	457,417	93,688	38,082	103,965
Bad debts from sales or services	*186	*427	8,511	22,800	*1,255	*1,230	15,297
Car and truck expenses	52,779	*4,472	531,603	1,775,065	107,142	329,286	431,799
Commissions	*26,763	*105,584	63,747	747,553	364,744	*5,372	158,888
Depletion	*135	—	*319	46,241	*112	—	45,692
Depreciation	156,023	31,769	330,530	2,059,616	64,061	178,423	379,443
Employee benefit programs	*990	*3,483	*288	60,489	2,009	*227	34,392
Insurance	47,145	9,781	104,837	523,933	38,481	97,846	86,807
Meals and entertainment deducted	13,974	*2,468	82,839	440,932	44,689	26,119	192,850
Total meals and entertainment expenses	17,469	*3,086	103,558	551,245	55,868	32,655	241,093
Mortgage interest	30,261	*9,035	119,863	148,636	6,172	11,465	48,670
Other interest on business indebtedness	21,943	*2,646	103,702	395,075	6,110	22,843	99,603
Office expenses	32,383	*3,405	96,543	609,849	84,577	32,838	209,184
Pension and profit-sharing plans	—	—	17,417	56,657	26,381	*38	14,460
Rent on business property	494,575	125,126	317,680	1,021,753	133,729	45,414	258,009
Repairs	38,474	10,192	131,914	295,532	6,660	74,898	33,220
Salaries and wages, net	422,908	*191,295	382,127	2,462,746	239,394	300,246	313,027
Gross salaries and wages	422,908	*191,295	382,127	2,506,606	239,394	300,246	313,028
Less: Jobs credit	—	—	—	*43,859	—	—	*1
Taxes paid	94,724	19,623	114,892	482,419	31,034	56,966	99,840
Travel	5,862	*1,746	87,903	601,828	35,665	3,957	381,584
Utilities and telephone	216,685	45,526	231,662	887,467	115,469	58,077	236,356
Other business deductions	472,958	134,431	1,436,317	5,614,555	502,116	483,435	2,060,620
Net income	**1,641,851**	**552,088**	**3,943,888**	**20,398,066**	**1,123,676**	**1,613,160**	**9,398,966**

Footnotes at end of table.

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

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

Item	Services—Continued						
	Business services—Continued	Automobile repair and services					Miscellaneous repair services
	Other business services	Total	Automobile repair shops			Automobile parking and other services	
			Total	General automobile repair shops	Other automobile repair		
	(92)	(93)	(94)	(95)	(96)	(97)	(98)
Businesses with and without net income							
Number of returns	**1,067,769**	**344,440**	**279,453**	**179,763**	**99,691**	**64,986**	**282,450**
Business receipts, total	**27,779,954**	**21,644,600**	**19,296,359**	**11,554,710**	**7,741,650**	**2,348,241**	**7,778,358**
Income from sales and operations	27,004,254	21,439,776	19,189,482	11,453,597	7,735,885	2,250,294	7,586,356
Other business income	775,699	204,824	106,877	101,113	5,764	97,947	192,002
Business deductions, total	**20,596,720**	**19,298,385**	**17,104,575**	**10,309,611**	**6,794,964**	**2,193,810**	**6,319,531**
Cost of sales and operations, total	7,768,272	8,825,251	8,098,485	5,292,923	2,805,562	726,766	2,661,516
Inventory, beginning of year	548,159	699,933	690,011	458,568	231,443	9,922	237,431
Cost of labor	790,283	710,815	590,472	337,737	252,735	120,343	281,642
Purchases	4,693,791	6,003,334	5,505,120	3,752,013	1,753,107	498,215	1,622,513
Materials and supplies	1,196,822	947,111	872,973	466,872	406,101	74,138	631,315
Other costs	1,129,423	1,074,721	1,043,693	617,024	426,669	31,027	139,203
Inventory, end of year	590,206	610,662	603,784	339,291	264,493	6,878	250,589
Advertising expenses	299,352	174,748	148,641	87,493	61,148	26,108	99,073
Bad debts from sales or services	29,231	31,065	26,972	19,678	*7,294	*4,093	*13,363
Car and truck expenses	1,170,514	497,696	325,475	227,636	97,838	172,221	474,335
Commissions	250,244	335,765	329,915	*39,567	*290,348	5,850	111,830
Depletion	665	*219	—	—	—	*219	—
Depreciation	1,943,768	904,285	689,217	407,917	281,300	215,068	375,242
Employee benefit programs	24,401	21,050	18,691	*5,114	13,577	*2,359	*6,685
Insurance	365,302	592,495	493,129	288,786	204,343	99,365	169,979
Meals and entertainment deducted	214,194	24,899	21,867	15,180	6,687	3,033	11,497
Total meals and entertainment expenses	267,793	31,133	27,341	18,980	8,360	3,793	14,375
Mortgage interest	141,784	147,654	98,284	53,462	44,822	49,370	74,243
Other interest on business indebtedness	375,401	184,240	140,359	73,827	66,532	43,881	60,747
Office expenses	370,653	111,373	99,301	61,045	38,256	12,072	83,714
Pension and profit-sharing plans	15,842	*906	*697	*697	—	*209	*8,541
Rent on business property	729,172	1,101,991	947,112	521,455	425,657	154,879	228,680
Repairs	259,550	276,235	181,518	125,860	55,658	94,718	114,692
Salaries and wages, net	2,038,767	2,511,686	2,414,686	1,355,196	1,059,489	97,000	524,280
Gross salaries and wages	2,082,625	2,511,686	2,414,686	1,355,196	1,059,489	97,000	586,651
Less: Jobs credit	*43,858	—	—	—	—	—	*62,371
Taxes paid	372,031	534,906	498,958	292,896	206,061	35,948	105,298
Travel	249,560	55,539	37,238	22,271	14,967	18,300	34,773
Utilities and telephone	608,369	678,125	560,998	321,597	239,401	117,128	306,324
Other business deductions	3,369,646	2,288,257	1,973,033	1,097,010	876,023	315,224	854,720
Net income less deficit	**7,196,773**	**2,357,064**	**2,191,861**	**1,245,099**	**946,762**	**165,203**	**1,458,827**
Net income	8,262,264	2,906,011	2,521,113	1,478,752	1,042,361	384,898	1,662,588
Deficit	1,065,491	548,948	329,252	233,654	95,598	219,695	203,761
Businesses with net income							
Number of returns	**832,278**	**265,560**	**224,204**	**140,903**	**83,301**	**41,356**	**226,313**
Business receipts, total	**24,515,438**	**18,146,998**	**16,426,187**	**9,826,800**	**6,599,387**	**1,720,810**	**6,308,264**
Income from sales and operations	23,734,466	17,953,217	16,320,007	9,725,743	6,594,264	1,633,210	6,120,084
Other business income	780,972	193,780	106,181	101,057	5,123	87,600	188,181
Business deductions, total	**16,253,407**	**15,240,986**	**13,905,075**	**8,348,048**	**5,557,027**	**1,335,912**	**4,645,676**
Cost of sales and operations, total	6,416,799	7,348,416	6,861,766	4,371,866	2,489,900	486,650	2,019,190
Inventory, beginning of year	204,393	590,750	581,768	439,442	142,326	*8,982	136,217
Cost of labor	765,048	454,391	451,232	229,575	221,658	*3,159	142,845
Purchases	3,936,476	5,320,512	4,844,180	3,288,855	1,555,324	476,332	1,390,003
Materials and supplies	1,091,641	538,240	536,987	217,723	319,264	*1,253	370,916
Other costs	691,438	950,065	947,111	520,442	426,669	*2,954	134,497
Inventory, end of year	272,196	505,542	499,513	324,172	175,341	*6,029	155,289
Advertising expenses	221,682	118,291	112,653	67,707	44,946	5,638	88,578
Bad debts from sales or services	5,019	19,040	19,010	15,920	*3,090	*31	*3,698
Car and truck expenses	906,838	403,877	277,957	191,399	86,558	125,920	335,019
Commissions	218,549	332,600	327,248	*39,567	*287,681	*5,353	*95,951
Depletion	437	—	—	—	—	—	—
Depreciation	1,437,689	660,717	558,641	317,185	241,455	102,076	268,560
Employee benefit programs	23,861	17,272	16,633	*3,361	*13,271	*640	*5,605
Insurance	300,799	451,013	393,041	227,149	165,892	57,972	121,352
Meals and entertainment deducted	177,275	22,536	19,723	13,497	6,227	2,812	10,773
Total meals and entertainment expenses	221,630	28,176	24,659	16,875	7,784	3,517	13,470
Mortgage interest	82,328	118,899	82,259	40,156	42,103	36,640	38,935
Other interest on business indebtedness	266,520	121,839	99,277	66,425	32,852	22,562	53,779
Office expenses	283,250	79,263	74,885	40,854	34,031	4,378	71,876
Pension and profit-sharing plans	15,778	*713	*697	*697	—	*16	*8,541
Rent on business property	584,601	702,894	656,158	347,669	308,489	46,736	187,302
Repairs	180,754	205,125	147,029	99,127	47,903	58,096	86,206
Salaries and wages, net	1,610,079	2,091,329	2,003,465	1,204,457	799,008	87,865	223,628
Gross salaries and wages	1,653,937	2,091,329	2,003,465	1,204,457	799,008	87,865	285,999
Less: Jobs credit	*43,858	—	—	—	—	—	*62,371
Taxes paid	294,579	449,762	422,913	249,403	173,510	26,849	74,895
Travel	180,621	49,273	31,526	19,282	*12,244	17,746	29,758
Utilities and telephone	477,564	480,505	400,845	235,567	165,278	79,660	226,531
Other business deductions	2,568,384	1,567,623	1,399,350	796,759	602,590	168,273	695,502
Net income	**8,262,264**	**2,906,011**	**2,521,113**	**1,478,752**	**1,042,361**	**384,898**	**1,662,588**

Footnotes at end of table.

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

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

Item	Services—Continued						
	Amusement and recreation services, including motion pictures					Medical and health services	
	Total	Producers, orchestras, and entertainers	Professional sports clubs and promoters	Racing, including track operation	Other amusement and recreation services	Total	Offices of physicians
	(99)	(100)	(101)	(102)	(103)	(104)	(105)
Businesses with and without net income							
Number of returns	**472,182**	**215,158**	**4,766**	**59,779**	**192,480**	**661,131**	**194,931**
Business receipts, total	**11,361,034**	**3,180,424**	**153,388**	**1,640,627**	**6,386,594**	**49,745,470**	**22,664,720**
Income from sales and operations	11,023,580	3,127,481	152,644	1,571,983	6,171,472	48,730,706	21,959,261
Other business income	337,454	52,943	*744	68,644	215,122	1,014,764	705,458
Business deductions, total	**9,809,925**	**2,209,101**	**74,277**	**1,684,493**	**5,842,054**	**27,693,518**	**10,758,409**
Cost of sales and operations, total	2,531,724	178,308	*3,228	125,518	2,224,669	2,922,692	499,709
Inventory, beginning of year	216,504	18,705	—	*10,302	187,498	91,657	46,874
Cost of labor	218,272	30,700	*1,650	3,314	182,609	416,515	76,972
Purchases	1,685,035	26,276	—	*97,228	1,561,532	1,034,653	185,947
Materials and supplies	96,644	16,089	—	9,606	70,949	795,830	98,897
Other costs	702,383	116,696	*1,579	26,704	557,404	675,881	145,751
Inventory, end of year	387,114	30,157	—	*21,635	335,323	91,844	54,732
Advertising expenses	162,242	35,093	*1,643	5,170	120,335	279,995	59,207
Bad debts from sales or services	7,457	*293	*16	*1,333	5,815	32,570	3,611
Car and truck expenses	411,412	197,946	2,069	48,207	163,190	753,746	270,465
Commissions	228,615	70,893	*917	69,393	87,412	62,800	27,639
Depletion	894	365	*( )	424	106	11,280	6,819
Depreciation	1,122,449	301,728	1,998	158,786	659,937	1,915,371	664,666
Employee benefit programs	15,042	595	*11	190	14,245	81,452	36,603
Insurance	160,904	25,376	1,282	42,630	91,616	1,764,060	1,075,254
Meals and entertainment deducted	119,091	45,744	7,380	13,338	52,629	238,591	90,342
Total meals and entertainment expenses	148,888	57,192	9,225	16,673	65,798	298,286	112,941
Mortgage interest	92,120	9,013	*448	6,195	76,464	475,602	134,641
Other interest on business indebtedness	134,746	35,461	*1,118	21,548	76,619	416,275	140,477
Office expenses	84,382	28,773	828	6,749	48,032	867,580	402,111
Pension and profit-sharing plans	7,544	7,218	*86	*23	217	122,159	82,401
Rent on business property	616,922	114,429	*744	145,364	356,385	2,351,530	1,054,899
Repairs	152,932	19,259	*76	31,300	102,297	271,292	75,083
Salaries and wages, net	748,882	116,264	*2,265	140,410	489,943	5,691,105	2,249,643
Gross salaries and wages	748,882	116,264	*2,265	140,410	489,943	5,691,752	2,250,073
Less: Jobs credit	—	—	—	—	—	646	430
Taxes paid	143,056	15,311	*370	16,885	110,490	796,962	289,613
Travel	219,188	68,922	16,720	53,881	79,665	240,047	83,728
Utilities and telephone	280,428	82,845	4,159	12,953	180,471	1,101,905	409,448
Other business deductions	2,569,897	855,266	28,917	784,195	901,518	7,296,503	3,102,050
Net income less deficit	**1,553,920**	**971,456**	**79,112**	**−41,293**	**544,646**	**22,053,481**	**11,907,651**
Net income	2,830,176	1,330,256	90,302	372,078	1,037,541	22,534,238	12,116,035
Deficit	1,276,256	358,800	*11,190	413,372	492,895	480,757	208,384
Businesses with net income							
Number of returns	**269,083**	**121,186**	**3,426**	**17,426**	**127,045**	**576,617**	**174,896**
Business receipts, total	**9,313,777**	**2,637,482**	**149,657**	**1,328,620**	**5,198,019**	**47,674,334**	**21,898,103**
Income from sales and operations	9,140,349	2,609,164	149,018	1,314,655	5,067,512	46,785,555	21,315,410
Other business income	173,428	28,318	*638	13,965	130,507	888,779	582,693
Business deductions, total	**6,484,041**	**1,307,325**	**59,355**	**956,794**	**4,160,567**	**25,141,462**	**9,783,409**
Cost of sales and operations, total	2,062,165	157,279	*2,809	97,306	1,804,772	2,745,573	492,218
Inventory, beginning of year	146,984	*2,052	—	*8,709	136,223	86,103	46,874
Cost of labor	197,476	23,432	*1,650	*23	172,372	397,669	76,834
Purchases	1,284,340	25,500	—	*95,425	1,163,415	998,287	185,217
Materials and supplies	80,182	13,175	—	*2,691	64,316	739,246	98,747
Other costs	664,449	105,741	*1,159	*10,546	547,004	615,079	139,278
Inventory, end of year	311,266	12,621	—	*20,087	278,558	90,811	54,732
Advertising expenses	96,726	23,431	*1,614	3,368	68,314	260,750	53,984
Bad debts from sales or services	5,118	*293	*16	—	4,810	26,773	3,598
Car and truck expenses	262,878	119,250	1,356	30,576	111,697	693,826	251,664
Commissions	182,663	68,496	*480	47,177	66,509	54,115	27,603
Depletion	430	*356	*( )	*33	41	10,841	6,815
Depreciation	566,394	106,165	1,517	31,229	427,483	1,707,463	588,385
Employee benefit programs	9,539	584	*11	*24	8,920	79,738	36,148
Insurance	98,857	16,231	*1,112	29,884	51,630	1,681,322	1,033,484
Meals and entertainment deducted	85,438	27,625	6,631	11,048	40,134	222,795	86,192
Total meals and entertainment expenses	106,811	34,537	8,289	13,810	50,176	278,535	107,752
Mortgage interest	30,971	7,305	—	*48	23,618	428,420	132,907
Other interest on business indebtedness	51,880	13,260	*957	5,767	31,896	354,113	110,149
Office expenses	50,879	16,573	788	6,112	27,406	817,256	377,935
Pension and profit-sharing plans	7,526	7,218	*86	*5	217	120,525	80,769
Rent on business property	428,410	70,052	*678	136,203	221,477	2,139,719	913,666
Repairs	57,594	8,263	*49	2,027	47,254	250,830	70,021
Salaries and wages, net	572,984	78,662	*1,995	121,654	370,673	5,144,572	2,064,899
Gross salaries and wages	572,984	78,662	*1,995	121,654	370,673	5,145,212	2,065,328
Less: Jobs credit	—	—	—	—	—	640	430
Taxes paid	93,531	10,023	*272	12,272	70,965	694,536	270,056
Travel	137,254	30,238	15,792	26,660	64,563	221,313	80,776
Utilities and telephone	182,445	51,488	3,278	4,905	122,774	974,856	371,845
Other business deductions	1,500,359	494,533	19,917	390,496	595,414	6,512,127	2,730,295
Net income	**2,830,176**	**1,330,256**	**90,302**	**372,078**	**1,037,541**	**22,534,238**	**12,116,035**

Footnotes at end of table.

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

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

Item	Services—Continued						
	Medical and health services—Continued		Legal services	Educational services	Engineering and architectural services	Accounting, auditing and bookkeeping services	
	Offices of dentists	Other medical and health services				Total	Certified public accountants
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
Businesses with and without net income							
Number of returns	**90,040**	**376,160**	**223,770**	**177,920**	**194,803**	**258,723**	**26,379**
Business receipts, total	**11,818,247**	**15,262,503**	**16,188,458**	**1,515,220**	**7,010,341**	**5,455,123**	**1,404,342**
Income from sales and operations	11,662,151	15,109,293	15,756,582	1,495,031	6,830,511	5,325,993	1,402,337
Other business income	156,096	153,210	431,877	20,189	179,829	129,130	2,005
Business deductions, total	**7,602,873**	**9,332,235**	**8,031,338**	**949,845**	**4,167,838**	**3,236,549**	**846,669**
Cost of sales and operations, total	1,011,843	1,411,140	489,492	207,813	1,239,208	205,843	*32,641
Inventory, beginning of year	13,190	31,593	14,489	18,759	56,223	*1,974	—
Cost of labor	158,633	180,910	33,448	*8,947	329,332	118,177	*1,151
Purchases	242,942	605,764	101,011	74,214	279,440	*15,138	*6,442
Materials and supplies	279,641	417,293	23,106	22,931	400,406	*30,927	—
Other costs	330,557	199,573	334,377	91,910	244,236	43,288	*25,048
Inventory, end of year	13,121	23,992	16,939	8,948	70,429	*3,661	—
Advertising expenses	61,491	159,297	102,846	10,103	21,470	70,722	3,692
Bad debts from sales or services	*11,881	17,078	12,155	*1,264	21,314	*11,110	—
Car and truck expenses	73,561	409,720	295,609	82,365	256,532	215,437	39,541
Commissions	9,482	25,680	15,125	11,580	49,754	28,282	*2,771
Depletion	*3,983	479	3,474	*18	*326	*42	*2
Depreciation	521,939	728,767	385,570	95,829	269,203	342,818	79,262
Employee benefit programs	28,729	16,120	23,167	*583	10,063	13,996	*7,577
Insurance	290,966	397,840	356,459	23,024	91,675	75,733	23,146
Meals and entertainment deducted	48,843	99,406	184,986	10,514	60,734	66,763	25,191
Total meals and entertainment expenses	61,063	124,281	231,251	13,151	75,926	83,469	31,491
Mortgage interest	151,199	189,762	91,140	16,614	43,476	43,707	*6,332
Other interest on business indebtedness	124,780	151,018	88,502	19,704	56,977	88,742	27,391
Office expenses	220,956	244,513	354,729	18,344	136,533	123,804	29,016
Pension and profit-sharing plans	18,534	21,224	47,040	*23	53,132	5,861	*49
Rent on business property	613,797	682,834	789,997	47,408	149,855	385,680	81,178
Repairs	88,780	107,429	65,687	21,696	21,816	32,806	6,530
Salaries and wages, net	1,957,675	1,483,788	1,499,483	67,647	376,358	495,967	242,588
Gross salaries and wages	1,957,675	1,484,004	1,499,517	67,647	376,358	495,967	242,588
Less: Jobs credit	—	*217	*34	—	—	—	—
Taxes paid	266,513	240,836	190,261	11,021	92,262	59,882	21,684
Travel	36,532	119,787	89,611	25,887	104,284	55,221	11,569
Utilities and telephone	255,107	437,349	411,644	35,272	128,951	146,617	35,931
Other business deductions	1,806,284	2,388,169	2,534,362	243,136	983,915	767,514	170,576
Net income less deficit	**4,215,388**	**5,930,442**	**8,157,197**	**565,374**	**2,842,503**	**2,218,574**	**557,673**
Net income	4,239,857	6,178,345	8,322,379	643,815	2,999,924	2,313,352	568,057
Deficit	24,469	247,904	165,183	78,440	157,421	94,778	*10,384
Businesses with net income							
Number of returns	**87,920**	**313,802**	**192,984**	**136,651**	**158,505**	**226,626**	**22,905**
Business receipts, total	**11,665,275**	**14,110,956**	**15,775,796**	**1,371,753**	**6,772,002**	**5,289,317**	**1,367,710**
Income from sales and operations	11,509,178	13,960,967	15,346,591	1,352,637	6,596,217	5,177,736	1,366,107
Other business income	156,096	149,989	429,205	19,117	175,785	111,581	1,603
Business deductions, total	**7,425,431**	**7,932,623**	**7,453,493**	**727,939**	**3,772,078**	**2,975,965**	**799,653**
Cost of sales and operations, total	992,420	1,260,935	485,597	194,523	1,233,361	203,901	*32,555
Inventory, beginning of year	13,190	26,039	14,476	*16,150	*54,592	*1,705	—
Cost of labor	156,077	164,758	33,448	*8,947	328,429	118,111	*1,151
Purchases	242,942	570,127	99,660	71,488	279,440	*15,052	*6,356
Materials and supplies	262,774	377,725	23,106	14,686	396,360	*27,862	—
Other costs	330,557	145,244	330,695	90,944	243,338	42,501	*25,048
Inventory, end of year	13,121	22,959	15,788	*7,692	68,798	*1,330	—
Advertising expenses	60,480	146,287	101,550	9,358	18,474	65,053	3,322
Bad debts from sales or services	*11,881	11,294	3,898	*1,264	*20,011	*10,306	—
Car and truck expenses	70,737	371,425	277,130	57,342	218,108	193,847	38,530
Commissions	8,892	17,619	15,041	*6,788	49,646	*19,780	*665
Depletion	*3,983	43	3,196	*18	*124	*2	*2
Depreciation	511,418	607,660	345,461	62,491	223,844	307,783	77,959
Employee benefit programs	28,569	15,021	22,903	*583	8,643	13,988	*7,569
Insurance	286,846	360,992	327,384	17,475	88,508	70,630	22,232
Meals and entertainment deducted	46,243	90,360	164,379	6,464	53,615	62,806	23,405
Total meals and entertainment expenses	57,813	112,970	205,488	8,087	67,026	78,521	29,258
Mortgage interest	147,995	147,518	82,313	13,818	42,183	38,791	*6,332
Other interest on business indebtedness	123,107	120,856	80,308	9,515	45,452	79,549	25,063
Office expenses	220,131	219,189	337,233	12,240	119,224	113,052	27,483
Pension and profit-sharing plans	18,534	21,222	47,024	*23	53,100	5,861	*49
Rent on business property	608,802	617,251	739,661	41,972	130,940	356,326	75,875
Repairs	88,570	92,239	64,710	7,989	17,281	28,738	6,513
Salaries and wages, net	1,894,425	1,185,249	1,409,920	62,776	363,646	486,142	236,236
Gross salaries and wages	1,894,425	1,185,459	1,409,954	62,776	363,646	486,142	236,236
Less: Jobs credit	—	*210	*34	—	—	—	—
Taxes paid	242,456	182,023	171,803	9,737	89,225	57,075	21,018
Travel	32,830	107,707	79,070	16,745	68,105	51,703	10,630
Utilities and telephone	252,153	350,858	383,896	23,922	113,109	132,299	33,250
Other business deductions	1,774,958	2,006,875	2,311,015	172,894	815,478	678,333	150,964
Net income	**4,239,857**	**6,178,345**	**8,322,379**	**643,815**	**2,999,924**	**2,313,352**	**568,057**

Footnotes at end of table.

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

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

Item	Services—Continued		
	Accounting, auditing, and bookkeeping services—Continued		
	Other accounting, auditing, and bookkeeping services	Other services	Nature of business not allocable
	(113)	(114)	(115)
Businesses with and without net income			
Number of returns	**232,344**	**363,528**	**435,372**
Business receipts, total	**4,050,781**	**6,501,951**	**14,403,060**
Income from sales and operations	3,923,656	6,313,691	14,182,868
Other business income	127,125	188,259	220,192
Business deductions, total	**2,389,880**	**4,133,143**	**10,896,502**
Cost of sales and operations, total	173,202	1,355,867	5,812,450
Inventory, beginning of year	*1,974	78,064	599,289
Cost of labor	117,026	71,499	374,293
Purchases	*8,696	996,640	4,112,049
Materials and supplies	*30,927	100,140	677,581
Other costs	18,240	202,836	691,848
Inventory, end of year	*3,661	93,312	642,610
Advertising expenses	67,030	87,257	94,071
Bad debts from sales or services	*11,110	*16,453	12,289
Car and truck expenses	175,896	313,681	462,387
Commissions	25,511	150,129	67,954
Depletion	*40	*1,912	208
Depreciation	263,556	228,184	470,718
Employee benefit programs	6,419	1,793	18,183
Insurance	52,587	99,718	240,779
Meals and entertainment deducted	41,571	83,027	80,304
Total meals and entertainment expenses	51,977	103,805	100,391
Mortgage interest	37,375	23,946	62,145
Other interest on business indebtedness	61,351	70,492	71,009
Office expenses	94,788	91,351	81,908
Pension and profit-sharing plans	*5,812	8,611	6,442
Rent on business property	304,503	240,667	389,506
Repairs	26,277	54,541	166,798
Salaries and wages, net	253,379	140,377	851,096
Gross salaries and wages	253,379	140,380	856,569
Less: Jobs credit	—	*2	*5,472
Taxes paid	38,198	32,625	169,376
Travel	43,652	146,253	86,287
Utilities and telephone	110,686	119,613	264,778
Other business deductions	596,938	866,645	1,487,814
Net income less deficit	**1,660,901**	**2,370,024**	**3,508,133**
Net income	1,745,295	2,769,162	3,955,857
Deficit	84,395	399,138	447,724
Businesses with net income			
Number of returns	**203,721**	**275,009**	**345,543**
Business receipts, total	**3,921,607**	**5,407,663**	**12,919,710**
Income from sales and operations	3,811,629	5,251,277	12,662,703
Other business income	109,978	156,386	257,007
Business deductions, total	**2,176,312**	**2,638,908**	**8,963,864**
Cost of sales and operations, total	171,346	755,574	4,945,990
Inventory, beginning of year	*1,705	38,761	442,173
Cost of labor	*116,960	69,742	343,297
Purchases	*8,696	438,076	3,489,355
Materials and supplies	*27,862	81,660	593,420
Other costs	17,453	166,866	571,835
Inventory, end of year	*1,330	39,532	494,090
Advertising expenses	61,730	26,777	60,792
Bad debts from sales or services	*10,306	*1,441	6,994
Car and truck expenses	155,316	238,784	384,182
Commissions	*19,115	54,456	52,549
Depletion	*( )	*333	172
Depreciation	229,824	187,389	293,877
Employee benefit programs	6,419	1,307	17,979
Insurance	48,398	68,333	210,219
Meals and entertainment deducted	39,401	53,790	70,566
Total meals and entertainment expenses	49,263	67,253	88,217
Mortgage interest	32,459	17,658	43,573
Other interest on business indebtedness	54,486	50,478	46,477
Office expenses	85,570	65,024	66,964
Pension and profit-sharing plans	*5,812	8,440	6,071
Rent on business property	280,450	150,782	291,397
Repairs	22,225	46,731	108,499
Salaries and wages, net	249,906	93,025	733,078
Gross salaries and wages	249,906	93,028	738,389
Less: Jobs credit	—	*2	*5,311
Taxes paid	36,057	24,273	143,981
Travel	41,073	103,937	77,559
Utilities and telephone	99,050	90,226	210,824
Other business deductions	527,370	600,148	1,192,121
Net income	**1,745,295**	**2,769,162**	**3,955,857**

(1) Total includes nondeductible passive loss expenditures.
( ) Less than $500.
* Estimate should be used with caution because of the small number of sample returns on which it is based.
NOTE: Detail may not add to total because of rounding.