Partnership Returns, 1989

By Alan Zempel*

Partnership statistics for 1989 continue the trend started following the enactment of the Tax Reform Act of 1986. This trend reversed the long string of overall losses reported by partnerships from 1981 through 1986. For 1989, partnerships reported $14.1 billion in net income (less deficit). This was slightly less than the $14.5 billion reported for 1988. Again for 1989, the change from the previous year was due more to profits increasing than to losses declining. Partnerships in 1989 reported $113.9 billion of income and $99.8 billion of deficit. The amount of income reported for 1988 was $111.4 billion and the deficit amount was $96.9 billion [1]. The 293,637 limited partnerships reported a net deficit of $21.6 billion for 1989.

ACTIVITY FOR 1989

The number of partnership returns remained stable from 1988 to 1989 at approximately 1.6 million, while the number of partners rose from 17.3 million to 18.4 million. Partnerships are not taxed. Instead, their income or loss flows through to the partners who are liable for the tax. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, nominees, or other legal entities. A partnership must have at least two partners, at least one of which must be the general partner. A general partnership is composed entirely of partners who are general partners. A limited partnership has at least one general partner and one or more limited partners [2].

The number of limited partnerships increased from 285,152 in 1988 to 293,637 in 1989. However, the overall net loss reported by limited partnerships decreased by 10 percent from $24.0 billion to $21.6 billion (see Figure A). Limited partnership losses were driven by losses in the finance, insurance and real estate division, especially by the losses of operators and lessors of buildings.

Figure A.--Number of Returns and Net Income (Less Deficit) by Type of Partnership and by Industrial Groups, Income Year 1989

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

Industrial groups	Limited partnerships		General partnerships	
	Number of returns	Net income (less deficit)	Number of returns	Net income (less deficit)
	(1)	(2)	(3)	(4)
All industries 1/	293,637	-$21,560,743	1,341,527	$35,660,018
Agriculture, forestry, and fishing	7,856	-496,016	123,201	1,876,261
Mining	18,669	1,911,532	26,868	53,673
Construction	1,926	274,217	60,024	2,373,229
Manufacturing	2,192	52,419	24,071	1,346,021
Transportation and public utilities	5,141	-2,401,925	17,319	425,342
Wholesale and retail trade	15,155	445,224	158,024	2,083,329
Finance, insurance, and real estate	213,010	-17,909,314	639,507	-2,914,256
Real estate	177,342	-26,361,685	529,881	-6,846,670
Operators and lessors of buildings	145,107	-23,931,915	444,652	-6,131,612
Services	29,189	-3,433,796	270,234	30,086,239

1/ Includes "Nature of business not allocable," which is not shown separately.
NOTE: Detail may not add to totals because of rounding.

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In recent years, operators and lessors of buildings have accounted for the largest number of limited partnerships as well as the largest amount of overall net loss. The loss in this industry decreased from almost $28.0 billion in 1988 to almost $24.0 billion in 1989. For 1989, as for previous years, partnerships in services and in finance, insurance and real estate accounted for the bulk of partnership activity in terms of net income or deficit (Figure B). These industrial divisions alone accounted for 77 percent of partnership net income and 89 percent of partnership net losses.

More than half of all partnerships for 1989 continued to be in the finance, insurance, and real estate division (Figure C). This division alone accounted for $1.4 trillion, or almost 78 percent, of the $1.8 trillion in partnership assets. The finance, insurance, and real estate division, once again, was also the principal industrial division showing an overall net loss ($20.8 billion) for 1989 (Figure D). Almost 70 percent of the partnerships within this division were real estate operators and lessors of buildings. These partnerships accounted for 19 percent of total net income and 52 percent of the total net loss [3].

The number of partnerships that were real estate operators or lessors of buildings remained about the same (591,251 for 1988 compared to 589,759 in 1989). The net deficit in this industry also decreased from almost $31.3 billion for 1988 to $30.1 billion for 1989. 1989 was the first year since the Tax Reform Act of 1986 was passed that rental real estate losses fell.

The second largest industrial division in terms of net income or deficit was services, which accounted for 18 percent of all partnerships, 35 percent of total net income, and 13 percent of total net loss. Service industries thus accounted for $26.7 billion in overall net income. Legal services had the highest net income ($16.6 billion compared to $15.0 billion for 1988) followed by medical and health services ($5.9 billion compared to $5.0 billion for 1988). After services, mining was the next largest division with almost 6 percent of the net income and 5 percent of the net loss. Mining partnerships accounted for about 3 percent of the total number of partnerships.

The Schedule K, the schedule on which the partners' share of partnership income, deductions and credits are reported, was modified for 1988 to show the distribution of income (or loss) by type of partner and by whether the partner was a general or limited partner. Table 4 presents the first data showing how income or losses are allocated among the types of partners. These data are presented

Figure B

Net Income and Deficit by Industrial Classification, Income Year 1989

(Money amounts are in billion of dollars)

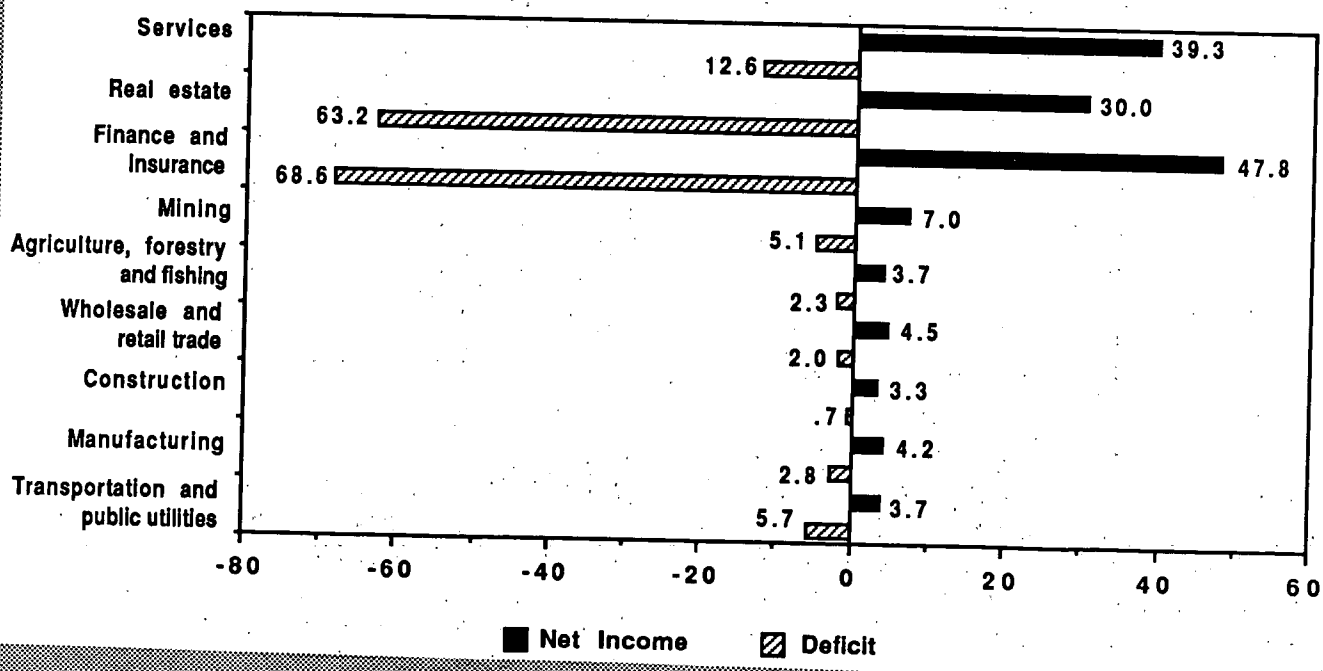

Figure C.--Number of Partnerships by Industrial Groups, Income Years 1987 - 1989
[All figures are estimates based on samples]

Industrial groups	1987	1988	1989	Percentage change	
				1988 over 1987	1989 over 1988
	(1)	(2)	(3)	(4)	(5)
All industries 1/	1,648,032	1,654,245	1,635,164	0.3%	-1.2%
Agriculture, forestry, and fishing	148,895	122,048	131,057	-18.0	7.4
Mining	59,925	48,134	45,537	-19.7	-5.4
Oil and gas extraction	53,542	45,306	42,526	-15.4	-6.1
Construction	62,403	74,559	61,950	19.5	-16.9
Manufacturing	34,671	25,885	26,263	-25.3	1.5
Transportation and public utilities	29,843	20,421	22,460	-31.6	9.9
Wholesale and retail trade	184,797	179,688	173,179	-2.8	-3.6
Finance, insurance, and real estate	827,521	868,887	852,517	4.9	-1.8
Real estate	693,800	715,589	707,223	3.1	-1.2
Operators and lessors of buildings	585,084	591,251	589,759	1.0	-0.2
Services	291,456	296,408	299,423	1.7	1.0
Business services	65,990	57,912	57,881	-12.2	-0.5

1/ Includes "Nature of business not allocable," which is not shown separately.

Figure D.--Net Income (Less Deficit) and Net Income, by Industrial Groups, Income Years 1987 - 1989
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial groups	1987	1988	1989	Percentage change	
				1988 over 1987	1989 over 1988
	(1)	(2)	(3)	(4)	(5)
Partnerships with and without net income					
All industries 1/	-$5,419,106	$14,493,114	$14,099,275	367.4%	-2.7%
Agriculture, forestry, and fishing	2,015,308	1,078,646	1,380,245	-46.5	27.9
Mining	-1,359,917	934,191	1,965,205	168.7	110.4
Oil and gas extraction	-1,294,901	467,912	1,698,889	136.1	263.0
Construction	2,766,067	3,283,681	2,647,446	18.7	-19.5
Manufacturing	806,462	1,540,021	1,398,440	91.0	-9.2
Transportation and public utilities	-3,781,248	-2,292,315	-1,976,583	39.4	13.8
Wholesale and retail trade	2,696,840	3,351,256	2,528,553	24.3	-24.5
Finance, insurance, and real estate	-26,776,536	-19,257,397	-20,823,570	28.1	-8.1
Real estate	-35,148,552	-31,471,402	-33,208,055	10.5	-5.5
Operators and lessors of buildings	-33,149,293	-31,348,977	-30,063,527	5.4	4.1
Services	18,092,212	25,638,547	26,652,443	41.7	3.9
Business services	1,596,040	1,749,092	2,739,085	9.6	56.6
Partnerships with net income					
All industries 1/	$87,654,011	$111,384,545	$113,885,966	27.1%	2.2%
Agriculture, forestry, and fishing	4,487,634	3,826,763	3,679,343	-14.7	-3.9
Mining	5,698,012	6,641,343	7,026,788	16.6	5.8
Oil and gas extraction	5,108,534	5,711,233	6,226,031	11.8	9.0
Construction	3,349,845	3,928,717	3,313,275	17.3	-15.7
Manufacturing	2,504,941	3,597,646	4,154,492	43.6	15.5
Transportation and public utilities	2,028,083	2,951,450	3,694,860	45.5	25.2
Wholesale and retail trade	4,214,713	4,742,003	4,549,586	12.5	-4.1
Finance, insurance, and real estate	36,060,546	47,842,121	47,752,916	32.7	-0.2
Real estate	22,796,748	29,693,348	29,988,990	30.3	1.0
Operators and lessors of buildings	16,972,569	20,115,607	22,185,257	18.5	10.3
Services	29,117,537	37,527,043	39,295,855	28.9	4.7
Business services	3,609,117	4,002,767	4,236,591	10.9	5.8

1/ Includes "Nature of business not allocable," which is not shown separately.

by type of partner and by industrial division. The amount distributed was the sum of net income (loss) from trade or business, net income (loss) from rental real estate activities, net income or loss from other rental activities, portfolio income, guaranteed payments to partners, net gain or loss from asset sales under Internal Revenue Code section 1231 (in general business real estate or depreciable business property), and any other income or loss reported on the Schedule K.

With the exception of guaranteed payments to partners, amounts distributed reflect the prorata shares

by the various types of partners. Guaranteed payments are deducted in the calculation of net income (less deficit) from trade or business which is one component of the income distributed to partners. Guaranteed payments to partners are made in the form of amounts paid to the partner for services or for the use of capital and are made without regard to the partnership's net income. The $11.0 billion of guaranteed payments to partners reported in 1989 represent 13.3 percent of the total income available to be distributed.

As Table 4 shows, $82.9 billion was available for distribution by partnerships for 1989. Of this amount $70.1 billion, almost 85 percent, was actually reported by type of partner. The $12.8 billion difference between the amount available for distribution and the amount reported by type of partner is primarily due to partnerships that did not complete the distribution schedule on the return as filed. Although there are deductions attributable to some of these income items, for 1989 partnerships were not required to use these deductions to reduce the amount available for distribution. Of the $70.1 billion which is attributable by type of partner, the overwhelming amount, $49.6 billion, or almost 71 percent was distributed to individuals who were partners. Distributions to corporations that were partners were the second largest, and amounted to approximately $11 billion, or 16 percent of the total.

Distributions to individuals who were general partners represent the largest amount in every industrial division except mining. For that division other partnerships that were partners received the largest distribution, $1.4 billion out of the $5.7 billion available. The second largest share of distributions in the mining division, $1.2 billion, went to corporate general partners.

Even in the real estate industry group, the perennial leader in partnership losses, individuals who were general partners stand out with over $5.8 billion in distributions. Distributions to every other type of partnership in this industry group were either insignificant or were losses rather than income. Losses allocated to partners in real estate were nearly $2 billion.Most of the distributions to individual general partners were reported for the services division ($27 billion). Over one-half of this amount, $14.3 billion, was reported in legal services. Other significant amounts were for medical and health services ($4.5 billion) and accounting, auditing and bookkeeping services ($4.1 billion).

SUMMARY

By 1989, the effects of the Tax Reform Act of 1986 on partnerships had become more evident. While net losses continued to be reported by the real estate industry, the trend of growing losses was reversed for the first time with losses actually dropping. Both the number of active partnerships (1.6 million) and income ($14.1 billion) remained relatively stable for 1989.

For the first time data are presented on the distributions of partnership income to the partners. Out of almost $83 billion in income available to be distributed, over $70 billion was identified by type of partner. The majority of this income, almost 71 percent, was distributed to individuals who were partners.

Sample Selection

Tax Year 1989 statistics were estimated from a probability sample stratified by combinations of receipts, total assets, net income (or deficit) and industry. Almost 30,000 returns were selected from a total population of about 1.8 million returns filed during Calendar Year 1990. All partnerships engaging in business in, or having income from sources within, the United States were required to file a Form 1065, U.S. Partnership Return of Income, to report the income or loss, deductions, tax credits, and other tax-related items generated by the partnership. Sampling rates ranged from 0.1 percent to 100 percent.

DATA SOURCES AND LIMITATIONS

Data Sources

Since the Form 1065 partnership return was substantially revised starting 1987, receipts and deductions were separately reported for trade or business activities; for rental real estate activities (see Table 3); for rental activities other than real estate; and for "portfolio income," such as interest and dividends.

Table 1 reflects these changes by presenting net income or deficit for each of these components and also by showing overall net income or deficit which is the total of net income or deficit from a trade or business, from rental real estate, from rentals other than real estate, and from portfolio income. Thus, the overall net income (less deficit) for all industries, $14.1 billion, is the result of adding together net income (less deficit) from trade or

business, $29.8 billion; rental real estate net income (less deficit), -$42.1 billion; net income (less deficit) from rentals other than real estate, $0.9 billion; and portfolio net income (less deficit) comprised of interest ($20.9 billion), dividends ($3.2 billion), royalties ($0.8 billion), and other portfolio income ($0.5 billion). This computation enables comparisons to be made with amounts for net income (less deficit) for years prior to 1987.

Data Limitations

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

Figure E presents approximate coefficients of variation (CV's) for frequency estimates. The approximate CV's shown here are intended only as a general indication of data reliability and are not applicable to money amounts. For numbers of partnerships other than those shown, the corresponding CV's can be estimated by interpolation.

Figure E.--Coefficient of Variation for Frequency Estimates, Income Year 1989

Estimated number of returns	Approximate coefficient of variation (CV)
1,740,000	0.025
1,210,000	0.03
435,000	0.05
110,000	0.10
27,000	0.20
8,900	0.35
4,400	0.50

NOTE: The reliability of estimates based on samples and the use of CV's for evaluating the precision of sample estimates are discussed in the general Appendix to this publication.

NOTES AND REFERENCES

[1] For more information on partnership data for 1988 see Moglen, Gail, "Partnership Returns, 1988," *Statistics of Income Bulletin,* Summer 1990, Volume 10, Number 1.

[2] General partners are those who materially participate in the partnership activity. Material participation is defined as involvement on a regular continuous and substantial basis in the partnership activity. Limited partners are those whose liability in the partnership is limited to the amount invested and who, in general, do not materially participate in the partnership activity.

[3] For 1986, real estate operators and lessors of buildings accounted for 22 percent of total net income and 52 percent of total net loss.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups

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

Item	All Industries	Agriculture, forestry, and fishing								
		Total	Farms							
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep and goats	Dairy farms
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Partnerships with and without net income										
Number of partnerships	**1,635,164**	**131,057**	**109,510**	**50,249**	**4,392**	**8,702**	**3,293**	**13,248**	**2,849**	**16,299**
Number of partners	**18,431,918**	**591,133**	**406,705**	**143,389**	**15,059**	**77,948**	**7,390**	**72,033**	**12,943**	**37,620**
Total assets	**1,791,027,273**	**25,219,433**	**19,041,084**	**6,703,868**	**663,122**	**4,014,004**	**810,774**	**2,634,952**	**285,886**	**1,513,771**
Income and deductions from trade or business: [1]										
Total income	**505,222,543**	**10,590,315**	**6,135,007**	**1,813,747**	**626,687**	**961,582**	**642,129**	**448,857**	**108,600**	**690,999**
Business receipts	464,951,817	7,708,793	3,352,096	602,183	263,078	580,278	613,128	306,797	77,576	191,611
Ordinary income from other partnerships and fiduciaries	6,503,902	88,660	88,212	62,597	4,565	20,092	14	943	—	—
Farm net profit	2,452,962	2,396,976	2,391,456	1,007,557	356,401	344,386	22,773	106,426	15,353	439,921
Net gain, noncapital assets	2,956,310	224,884	203,895	95,363	475	11,722	1,737	24,046	6,586	58,938
Other income	28,357,553	171,002	99,349	46,047	2,168	5,104	4,477	10,644	9,085	529
Total deductions	**475,433,817**	**10,133,175**	**5,492,203**	**1,170,742**	**330,309**	**1,002,372**	**621,345**	**806,823**	**216,743**	**359,858**
Cost of sales and operations	232,797,570	5,001,428	2,313,952	369,626	230,491	235,717	526,316	272,589	75,016	143,291
Inventory, beginning of year	41,302,678	500,314	316,554	81,633	10,900	94,289	62,634	15,087	426	5,816
Purchases	137,011,049	3,639,813	1,794,954	275,633	102,334	105,863	504,564	284,660	75,145	130,765
Cost of labor	13,378,307	313,212	71,476	26,162	3,216	17,986	2,522	1,544	68	5,125
Additional inventory costs	2,327,873	41,819	26,818	1,680	—	19,497	4,541	—	—	—
Other costs	76,889,047	995,356	393,988	53,471	123,101	66,114	10,835	3,341	—	8,941
Less: Inventory, end of year	44,593,538	557,680	330,204	68,953	9,059	86,655	80,524	32,042	624	7,357
Salaries and wages	54,051,875	507,276	230,219	43,835	6,551	116,680	11,040	4,025	865	9,498
Less: Jobs credit	281,388	123	—	—	—	—	—	—	—	—
Guaranteed payments to partners	9,748,284	335,403	230,859	83,065	872	33,729	4,038	23,181	8,282	69,613
Rent paid	12,018,268	64,344	29,157	13,478	1,208	1,681	1,667	463	28	1,260
Interest paid	32,747,005	333,048	190,809	75,480	1,562	46,216	12,427	6,742	199	9,160
Taxes paid	8,873,071	141,061	59,183	14,260	685	27,364	1,948	1,067	106	490
Bad debts	1,653,786	9,655	5,621	88	151	1,145	673	1,693	—	—
Repairs	3,186,556	102,733	46,240	13,697	463	18,901	4,507	1,301	82	1,836
Depreciation	19,604,615	269,337	129,241	21,602	617	13,044	9,798	7,456	1,255	1,712
Depletion	312,229	1,029	379	—	—	—	—	379	—	—
Pension, profit sharing, annuity, and bond purchase plans	1,292,058	5,690	2,264	—	157	189	146	57	—	1,508
Employee benefit plans	2,329,891	10,169	3,974	1,548	61	149	1,030	31	—	892
Net loss from other partnerships and fiduciaries	7,041,412	126,707	7,794	221	—	1,160	24	4,990	—	32
Farm, net loss	1,748,783	1,708,139	1,615,797	391,456	76,932	290,666	19,091	411,690	129,705	105,054
Net loss, noncapital assets	682,103	91,795	88,776	634	1,363	42,362	2,989	27,277	—	5,571
Other deductions	87,627,699	1,425,483	537,938	141,752	9,196	173,370	25,650	43,883	1,206	9,941
Net income from trade or business (less deficit)	**29,788,726**	**457,140**	**642,803**	**643,005**	**296,378**	**-40,790**	**20,784**	**-357,966**	**-108,143**	**331,142**
Income	75,888,759	3,029,912	2,616,145	1,083,314	371,121	364,340	46,146	118,472	22,509	427,393
Deficit	46,100,033	2,572,772	1,973,341	440,309	74,743	405,130	25,362	476,438	130,652	96,252
Portfolio income:										
Total (less deficit)	**49,217,640**	**848,264**	**644,647**	**211,579**	**-3,854**	**151,124**	**11,648**	**127,802**	**8,075**	**101,058**
Interest income	20,941,861	498,588	404,237	115,267	9,696	92,901	6,278	136,523	7,988	19,496
Dividend income	3,239,280	31,535	31,280	1,363	405	7,046	21	21,407	87	722
Royalty income	767,254	80,773	79,440	61,860	3	14,104	34	3,394	—	44
Net short-term capital gain (less loss)	9,689,486	1,072	2,025	-4,746	—	4,214	1,808	-2,679	—	3,465
Net long-term capital gain (less loss)	14,041,310	201,513	92,883	4,493	-13,957	32,103	3,506	-31,525	—	77,327
Other portfolio income (less loss)	538,450	34,783	34,783	33,342	—	757	—	681	—	4
Real estate rental income (deficit)	**-42,096,327**	**233,344**	**212,743**	**234,088**	**444**	**-21,066**	**-37**	**-15,661**	**4,119**	**4,844**
Income	17,749,202	307,467	283,909	250,909	444	6,407	32	10,770	4,119	5,215
Deficit	59,845,529	74,124	71,166	16,820	—	27,473	69	26,432	—	371
Net income (deficit) from other rental activity	**920,031**	**44,082**	**29,198**	**23,053**	**-364**	**3,286**	**2,284**	**181**	**—**	**202**
Income	2,389,838	44,460	29,576	23,053	14	3,286	2,284	181	—	202
Deficit	1,469,807	378	378	—	378	—	—	—	—	—
Net income (less deficit) [2]	**14,099,275**	**1,380,245**	**1,434,483**	**1,111,978**	**306,560**	**56,237**	**29,365**	**-211,440**	**-95,949**	**356,454**
Income	113,885,966	3,679,343	3,212,919	1,517,100	380,244	459,268	49,866	140,632	27,151	443,794
Deficit	99,786,691	2,299,099	1,778,435	405,122	73,684	403,031	20,500	352,072	123,100	87,341

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—Continued

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

Item	Agriculture, forestry, and fishing—continued				Mining			Construction	
	Farms—continued			Agricultural services, forestry and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
	Poultry and eggs	General livestock including animal specialty	Other farms						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Partnerships with and without net income									
Number of partnerships	**692**	**4,525**	**5,262**	**21,548**	**45,537**	**42,526**	**3,011**	**61,950**	**25,959**
Number of partners	**1,501**	**16,634**	**22,187**	**184,428**	**2,770,870**	**2,723,738**	**47,133**	**164,869**	**89,636**
Total assets	**513,459**	**1,103,099**	**798,149**	**6,178,349**	**62,073,040**	**52,214,357**	**9,858,683**	**21,149,684**	**18,970,174**
Income and deductions from a trade or business: [1]									
Total income	**295,268**	**358,622**	**188,515**	**4,455,308**	**21,886,579**	**14,846,992**	**7,039,588**	**30,936,803**	**22,615,591**
Business receipts	267,652	281,076	168,717	4,356,697	19,701,131	12,760,222	6,940,908	30,052,118	21,860,756
Ordinary income from other partnerships and fiduciaries	—	—	—	449	1,061,477	1,045,052	16,425	184,602	183,871
Farm net profit	26,921	56,363	15,355	5,519	8,107	5,004	3,104	4,446	4,437
Net gain, noncapital assets	42	4,002	983	20,989	390,766	374,556	16,210	15,734	13,740
Other income	652	17,181	3,460	71,654	725,098	662,157	62,940	679,902	552,786
Total deductions	**251,652**	**424,030**	**308,330**	**4,640,971**	**20,751,215**	**13,905,815**	**6,845,400**	**28,396,723**	**21,336,673**
Cost of sales and operations	221,871	209,223	29,812	2,687,476	8,748,368	3,253,115	5,495,253	23,612,601	18,909,111
Inventory, beginning of year	13,011	14,064	18,694	183,759	520,633	152,815	367,819	2,909,579	2,636,072
Purchases	100,648	185,075	30,267	1,844,859	3,781,187	1,060,083	2,721,104	7,373,217	4,930,912
Cost of labor	5,978	5,422	3,454	241,737	578,020	71,495	506,526	2,239,906	1,393,719
Additional inventory costs	566	—	534	15,002	62,776	3,338	59,438	108,571	105,484
Other costs	115,382	11,126	1,675	601,368	4,314,645	2,052,940	2,261,705	11,929,851	10,695,530
Less: Inventory, end of year	13,715	6,463	24,812	227,475	637,010	201,648	435,362	2,451,939	2,150,686
Salaries and wages	4,079	2,807	30,839	277,057	281,560	249,410	32,150	866,835	348,984
Less: Jobs credit	—	—	—	123	300	—	300	4,848	4,848
Guaranteed payments to partners	824	1,012	6,244	104,544	318,069	258,741	59,328	537,722	226,228
Rent paid	2,253	3,574	3,544	35,187	139,117	125,470	13,646	143,179	63,303
Interest paid	4,124	2,984	31,915	142,239	1,058,911	875,015	183,896	486,763	411,817
Taxes paid	735	1,005	11,523	81,878	638,122	545,876	92,245	212,446	90,354
Bad debts	211	1,063	598	4,035	26,486	19,527	6,959	19,706	6,802
Repairs	3,238	944	1,273	56,493	86,385	58,368	28,017	98,764	31,653
Depreciation	4,627	57,300	11,830	140,095	2,539,794	2,333,407	206,388	281,780	101,974
Depletion	—	—	—	651	245,846	8,307	237,539	1,719	1,546
Pension, profit sharing, annuity, and bond purchase plans	147	61	—	3,426	14,714	10,425	4,289	13,024	7,688
Employee benefit plans	217	47	—	6,195	29,554	22,399	7,154	29,914	13,147
Net loss from other partnerships and fiduciaries	164	845	357	118,913	362,011	291,086	70,925	17,777	17,777
Farm, net loss	—	77,033	114,170	92,343	1,693	1,190	504	—	—
Net loss, noncapital assets	11	8,569	—	3,019	62,676	48,692	13,984	1,279	1,256
Other deductions	9,151	57,564	66,226	887,544	6,198,208	5,804,786	393,422	2,078,061	1,109,881
Net income from trade or business (less deficit)	**43,616**	**-65,408**	**-119,815**	**-185,663**	**1,135,364**	**941,177**	**194,187**	**2,540,080**	**1,278,918**
Income	44,704	91,220	46,925	413,767	6,391,192	5,636,167	755,025	3,157,320	1,814,133
Deficit	1,088	156,628	166,740	599,431	5,255,828	4,694,990	560,838	617,241	535,216
Portfolio income:									
Total (less deficit)	**1,227**	**32,430**	**3,559**	**203,617**	**1,207,095**	**1,104,176**	**102,920**	**242,180**	**185,955**
Interest income	820	13,003	2,265	94,351	476,163	414,826	61,337	205,696	170,928
Dividend income	67	51	110	255	40,664	40,561	103	3,010	2,126
Royalty income	—	—	—	1,334	296,272	292,543	3,729	20,201	575
Net short-term capital gain (less loss)	-61	24	—	-953	146,887	146,899	-12	2,479	1,774
Net long-term capital gain (less loss)	401	19,352	1,184	108,630	239,972	202,963	37,010	10,570	10,516
Other portfolio income (less loss)	—	—	—	—	7,138	6,384	754	223	36
Real estate rental income (deficit)	**459**	**4,781**	**773**	**20,601**	**-9,285**	**-10,661**	**1,376**	**-118,975**	**-120,315**
Income	459	4,781	773	23,558	11,163	9,611	1,552	34,398	32,709
Deficit	—	—	—	2,958	20,448	20,272	176	153,373	153,023
Net income (deficit) from other rental activity	**20**	**535**	**—**	**14,884**	**18,891**	**14,058**	**4,832**	**-2,789**	**-3,338**
Income	20	535	—	14,884	35,600	29,961	5,639	1,533	905
Deficit	—	—	—	—	16,709	15,903	806	4,322	4,244
Net income (less deficit) [2]	**44,982**	**-47,037**	**-116,667**	**-54,239**	**1,965,205**	**1,698,889**	**266,317**	**2,647,446**	**1,328,929**
Income	45,941	101,108	47,814	466,425	7,026,788	6,226,031	800,757	3,313,275	1,921,958
Deficit	959	148,146	164,481	520,663	5,061,582	4,527,143	534,440	665,829	593,028

Footnotes at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—Continued

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

Item	Construction—continued						Manufacturing				
	Special trade contractors					Contractors not allocable					
	Total	Plumbing, heating and air conditioning	Painting, paper hanging and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified		Total	Lumber and wood products, except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Partnerships with and without net income											
Number of partnerships	**34,308**	**7,237**	**2,134**	**4,347**	**20,590**	**1,683**	**26,263**	**5,451**	**5,290**	**198**	**15,323**
Number of partners	**71,842**	**14,610**	**4,268**	**10,650**	**42,314**	**3,391**	**185,233**	**13,880**	**30,822**	**2,180**	**138,350**
Total assets	**2,073,655**	**343,890**	**7,230**	**225,222**	**1,497,313**	**105,855**	**56,600,502**	**2,640,415**	**4,720,009**	**2,293,360**	**46,946,718**
Income and deductions from a trade or business: [1]											
Total income	**8,121,736**	**1,378,738**	**307,969**	**1,358,606**	**5,076,423**	**199,475**	**56,834,780**	**3,476,658**	**4,490,059**	**3,100,343**	**45,767,720**
Business receipts	7,992,335	1,289,380	307,969	1,357,579	5,037,406	199,027	55,335,680	3,418,811	4,275,040	3,059,838	44,581,991
Ordinary income from other partnerships and fiduciaries	731	—	—	—	731	—	181,548	3,227	19,523	—	158,797
Farm net profit	9	—	—	—	9	—	211	—	—	—	211
Net gain, noncapital assets	1,994	25	—	552	1,417	—	138,036	35,420	48,179	13,265	41,171
Other income	126,668	89,333	—	475	36,861	448	1,179,306	19,199	147,316	27,240	985,550
Total deductions	**6,903,508**	**1,127,430**	**277,560**	**1,164,676**	**4,333,842**	**156,542**	**55,816,434**	**3,210,487**	**4,289,246**	**3,121,626**	**45,195,075**
Cost of sales and operations	4,626,112	796,223	179,085	590,900	3,059,904	77,377	42,548,695	2,419,216	2,002,783	2,400,187	35,726,508
Inventory, beginning of year	268,361	22,671	608	1,627	243,454	5,147	6,686,166	236,560	164,725	988,589	5,296,291
Purchases	2,376,922	509,668	53,442	287,578	1,526,234	65,382	21,793,047	1,273,448	753,188	1,769,554	17,996,857
Cost of labor	846,187	65,544	91,922	134,329	554,392	—	3,371,958	328,945	311,462	190,046	2,541,505
Additional inventory costs	3,086	—	—	1,142	1,944	—	1,184,839	7,850	66,210	10,862	1,099,917
Other costs	1,215,875	212,761	28,484	147,065	827,565	18,446	16,474,970	844,231	822,980	268,986	14,538,773
Less: Inventory, end of year	289,655	14,423	1,068	2,211	271,953	11,598	8,128,892	285,462	164,887	848,998	6,829,544
Salaries and wages	488,986	97,344	33,830	165,711	192,101	28,865	2,563,167	92,398	469,385	211,406	1,789,979
Less: Jobs credit	—	—	—	—	—	—	111	49	14	1	47
Guaranteed payments to partners	295,378	18,156	17,365	69,373	190,484	16,116	497,378	36,777	55,161	2,222	403,218
Rent paid	79,876	15,035	4,950	17,515	42,377	—	440,792	12,802	85,898	23,563	318,529
Interest paid	69,929	7,200	359	7,119	55,251	5,018	1,703,152	84,477	136,162	115,155	1,367,358
Taxes paid	121,017	23,908	5,097	30,810	61,202	1,076	396,927	21,736	53,275	19,691	302,225
Bad debts	12,903	2,247	—	1,515	9,141	—	196,692	2,306	150,927	1,735	41,724
Repairs	66,927	12,241	692	6,458	47,536	184	465,116	68,066	11,906	10,937	374,207
Depreciation	178,026	20,071	2,507	28,564	126,885	1,780	1,206,433	141,581	131,302	52,622	880,928
Depletion	173	—	—	—	173	—	54,737	728	1,199	—	52,811
Pension, profit sharing, annuity, and bond purchase plans	5,336	140	—	2,353	2,843	—	228,055	1,740	15,399	5,597	205,319
Employee benefit plans	16,797	4,039	—	4,948	7,780	—	306,840	3,909	35,601	18,209	249,120
Net loss from other partnerships and fiduciaries	—	—	—	—	—	—	104,795	6,341	23,139	287	75,028
Farm, net loss	—	—	—	—	—	—	1,668	161	—	—	1,507
Net loss, noncapital assets	23	—	—	—	23	—	34,243	8,741	3,201	186	22,115
Other deductions	942,054	130,828	33,675	239,410	538,141	26,126	5,067,856	309,558	1,113,922	259,830	3,384,546
Net income from trade or business (less deficit)	**1,218,229**	**251,309**	**30,409**	**193,930**	**742,581**	**42,933**	**1,018,346**	**266,171**	**200,812**	**-21,283**	**572,646**
Income	1,298,977	257,127	34,158	200,644	807,049	44,210	3,878,306	342,307	565,333	122,093	2,848,574
Deficit	80,748	5,818	3,749	6,713	64,468	1,277	2,859,960	76,136	364,520	143,375	2,275,928
Portfolio income:											
Total (less deficit)	**55,917**	**1,951**	**—**	**4,633**	**49,333**	**308**	**579,557**	**23,688**	**145,330**	**47,399**	**363,140**
Interest income	34,517	1,948	—	3,637	28,933	251	266,677	17,512	22,987	16,065	210,114
Dividend income	884	—	—	310	573	1	45,344	227	10,074	1,929	33,113
Royalty income	19,626	—	—	—	19,626	—	58,897	—	905	5,107	52,886
Net short-term capital gain (less loss)	649	3	—	633	12	56	4,408	1,177	3,184	—	47
Net long-term capital gain (less loss)	54	—	—	53	2	—	203,170	4,772	107,673	24,298	66,427
Other portfolio income (less loss)	188	—	—	—	188	—	1,061	—	508	—	553
Real estate rental income (deficit)	**1,339**	**3**	**-205**	**—**	**1,541**	**—**	**5,905**	**587**	**1,989**	**31**	**3,298**
Income	1,689	3	—	—	1,686	—	10,986	1,413	2,292	31	7,251
Deficit	350	—	205	—	145	—	5,081	826	303	—	3,953
Net income (deficit) from other rental activity	**549**	**172**	**—**	**6**	**372**	**—**	**2,209**	**-7**	**20**	**-6**	**2,202**
Income	628	172	—	85	372	—	3,551	105	20	—	3,426
Deficit	79	—	—	79	—	—	1,342	112	—	6	1,224
Net income (less deficit) [2]	**1,275,331**	**253,431**	**30,204**	**197,882**	**793,814**	**43,185**	**1,398,440**	**284,490**	**237,295**	**1,844**	**874,811**
Income	1,347,108	259,248	34,158	204,594	849,108	44,210	4,154,492	355,950	590,467	142,513	3,065,562
Deficit	71,776	5,817	3,954	6,711	55,294	1,025	2,756,052	71,460	353,172	140,669	2,190,750

Footnote at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—Continued

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

Item	Transportation, communication, electric, gas & sanitary services					Wholesale and retail trade				
	Total	Transportation			Communication, electric, gas and sanitary services	Total	Wholesale trade	Retail trade		
		Total	Trucking and warehousing	Other trans-portation				Total	Building materials, hardware, garden supply and mobile dealers	General merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Partnerships with and without net income										
Number of partnerships	**22,460**	**12,600**	**7,774**	**4,825**	**9,861**	**173,179**	**16,224**	**155,517**	**7,206**	**2,696**
Number of partners	**434,573**	**83,388**	**17,967**	**65,420**	**351,186**	**495,773**	**41,860**	**449,871**	**16,835**	**6,613**
Total assets	**54,171,499**	**11,637,224**	**3,046,796**	**8,590,427**	**42,534,276**	**27,293,618**	**7,050,733**	**19,742,009**	**744,623**	**259,306**
Income and deductions from a trade or business: [1]										
Total income	**28,017,285**	**8,341,903**	**2,811,129**	**5,530,774**	**19,675,382**	**91,656,792**	**29,475,224**	**61,652,749**	**2,935,052**	**1,186,547**
Business receipts	26,726,546	7,925,539	2,706,037	5,219,502	18,801,007	90,306,390	29,280,683	60,553,515	2,902,622	1,172,640
Ordinary income from other partnerships and fiduciaries	204,166	84,979	7,629	77,351	119,187	314,735	6,350	308,386	127	—
Farm net profit	725	—	—	—	725	3,900	3,475	425	—	—
Net gain, noncapital assets	515,518	191,423	54,362	137,061	324,095	98,189	18,455	79,734	16,903	387
Other income	570,330	139,962	43,102	96,860	430,368	933,576	166,262	710,689	15,400	13,520
Total deductions	**30,319,056**	**8,081,189**	**2,881,230**	**5,199,959**	**22,237,868**	**89,417,736**	**29,101,255**	**59,828,043**	**2,619,485**	**1,116,494**
Cost of sales and operations	7,524,163	3,795,770	707,383	3,088,387	3,728,393	66,843,647	25,728,185	40,801,034	1,954,906	837,597
Inventory, beginning of year	86,102	21,197	2,515	18,682	64,905	7,297,052	2,166,738	5,100,800	409,406	121,517
Purchases	3,713,876	2,130,850	186,293	1,944,557	1,583,026	62,926,898	24,724,831	37,906,472	1,777,882	831,561
Cost of labor	202,001	91,442	38,711	52,731	110,560	1,064,150	216,492	847,184	25,779	1,213
Additional inventory costs	36,442	31,463	6,249	25,214	4,979	177,069	96,478	80,504	8,123	4,786
Other costs	3,379,675	1,385,578	460,961	924,617	1,994,098	2,839,825	869,529	1,936,565	55,848	3,131
Less: Inventory, end of year	105,801	21,535	4,210	17,324	84,266	8,069,092	2,487,298	5,536,821	410,295	124,611
Salaries and wages	2,148,032	579,695	387,472	192,223	1,568,337	6,566,974	832,700	5,680,683	222,534	80,068
Less: Jobs credit	57	—	—	—	57	11,071	35	11,036	337	85
Guaranteed payments to partners	151,634	75,867	66,962	8,905	75,766	879,676	217,320	660,801	16,570	15,936
Rent paid	580,837	105,621	57,676	47,945	475,215	2,216,686	150,436	2,050,454	51,067	27,556
Interest paid	2,852,701	615,682	201,986	413,695	2,237,020	1,259,372	303,254	925,927	44,895	6,307
Taxes paid	552,179	136,041	78,898	57,143	416,138	1,122,033	121,329	992,811	45,283	12,867
Bad debts	426,810	5,729	4,746	983	421,081	175,448	41,445	133,841	6,400	633
Repairs	339,696	164,707	116,971	47,736	174,989	459,160	57,744	397,787	11,504	4,459
Depreciation	4,712,368	883,193	484,824	398,369	3,829,175	1,060,175	115,601	931,509	28,326	10,121
Depletion	3,400	644	644	—	2,756	9,347	1,298	7,284	—	—
Pension, profit sharing, annuity, and bond purchase plans	44,966	14,298	9,587	4,711	30,668	52,933	23,078	29,450	1,539	1,109
Employee benefit plans	176,302	65,864	52,046	13,818	110,439	168,580	42,429	122,259	6,639	2,650
Net loss from other partnerships and fiduciaries	472,485	33,317	—	33,317	439,168	13,829	6,120	7,709	—	—
Farm, net loss	2,050	2,050	—	2,050	—	4,052	889	3,163	1,136	—
Net loss, noncapital assets	16,707	48	—	48	16,659	39,352	8,420	30,932	34	—
Other deductions	10,314,783	1,602,664	712,036	890,628	8,712,120	8,557,543	1,451,043	7,063,434	228,989	117,277
Net income from trade or business (less deficit)	**−2,301,772**	**260,714**	**−70,101**	**330,815**	**−2,562,486**	**2,239,055**	**373,969**	**1,824,706**	**315,567**	**70,053**
Income	3,424,039	1,034,281	122,660	911,621	2,389,757	4,316,148	806,324	3,468,420	329,166	89,906
Deficit	5,725,811	773,567	192,761	580,806	4,952,244	2,077,093	432,355	1,643,714	13,599	19,853
Portfolio income:										
Total (less deficit)	**888,425**	**61,931**	**9,085**	**52,846**	**826,494**	**291,449**	**91,128**	**199,313**	**4,389**	**15,959**
Interest income	289,719	57,872	7,701	50,171	231,847	183,457	52,437	130,013	3,477	15,817
Dividend income	2,022	1,658	1,141	517	364	29,673	21,408	8,265	553	141
Royalty income	243	243	243	—	—	801	553	248	—	—
Net short-term capital gain (less loss)	−324	16	—	16	−341	10,567	4,849	5,717	—	—
Net long-term capital gain (less loss)	595,899	1,351	—	1,351	594,548	66,245	11,447	54,798	358	1
Other portfolio income (less loss)	865	791	—	791	75	705	433	272	—	—
Real estate rental income (deficit)	**−30,020**	**−34,329**	**−10,030**	**−24,299**	**4,310**	**69,812**	**25,235**	**41,884**	**−6,473**	**417**
Income	8,938	3,952	3,012	940	4,986	87,416	26,263	58,461	280	417
Deficit	38,958	38,281	13,042	25,239	677	17,604	1,028	16,576	6,753	—
Net income (deficit) from other rental activity	**62,359**	**7,073**	**18,796**	**−11,722**	**55,286**	**5,049**	**684**	**4,366**	**62**	**40**
Income	164,430	108,727	23,786	84,942	55,703	6,322	1,222	5,100	62	40
Deficit	102,071	101,654	4,990	96,664	417	1,272	538	734	—	—
Net income (less deficit) [2]	**−1,976,583**	**294,022**	**−52,250**	**346,273**	**−2,270,605**	**2,528,553**	**474,719**	**2,009,753**	**313,187**	**86,467**
Income	3,694,860	1,166,985	134,806	1,032,179	2,527,875	4,549,586	873,824	3,630,687	332,137	106,142
Deficit	5,671,443	872,963	187,056	685,907	4,798,480	2,021,033	399,105	1,620,933	18,951	19,674

Footnote at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—Continued

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

Item	Wholesale and retail trade—continued									
	Retail trade—continued									
	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishings stores	Eating places
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers			
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Partnerships with and without net income										
Number of partnerships	**18,597**	**11,522**	**7,075**	**14,473**	**4,901**	**4,467**	**5,105**	**8,496**	**10,367**	**33,742**
Number of partners	**45,786**	**26,624**	**19,162**	**33,894**	**11,361**	**10,240**	**12,292**	**17,731**	**22,350**	**135,658**
Total assets	**1,296,455**	**948,286**	**348,169**	**2,873,030**	**1,432,837**	**734,177**	**706,016**	**659,041**	**1,216,943**	**4,727,386**
Income and deductions from a trade or business: [1]										
Total income	**10,602,359**	**7,751,293**	**2,851,066**	**14,568,907**	**6,286,135**	**6,726,497**	**1,556,276**	**1,598,844**	**3,518,038**	**13,072,139**
Business receipts	10,511,590	7,672,323	2,839,266	14,322,582	6,069,004	6,705,743	1,547,835	1,589,644	3,342,512	12,920,359
Ordinary income from other partnerships and fiduciaries	139	77	63	127,431	127,022	408	—	—	2,011	13,648
Farm net profit	371	371	—	—	—	—	—	—	—	—
Net gain, noncapital assets	13,299	13,126	173	18,198	14,024	1,770	2,405	42	3,434	12,306
Other income	76,960	65,396	11,564	100,696	76,085	18,575	6,036	9,158	170,081	125,826
Total deductions	**10,375,381**	**7,554,435**	**2,820,947**	**14,256,814**	**6,232,414**	**6,542,185**	**1,482,216**	**1,592,498**	**3,337,252**	**12,803,847**
Cost of sales and operations	8,107,514	6,121,005	1,986,508	12,128,615	5,297,674	5,821,697	1,009,244	1,024,470	2,234,217	5,540,766
Inventory, beginning of year	540,574	467,487	73,087	1,089,276	716,720	130,472	242,084	395,144	517,824	184,212
Purchases	7,660,765	5,792,199	1,868,566	11,901,201	5,219,231	5,713,950	968,020	1,007,539	2,057,702	4,648,749
Cost of labor	86,382	41,430	44,952	71,993	35,666	19,024	17,303	16,211	30,670	527,806
Additional inventory costs	18,875	12,325	6,550	11,326	7,699	3,306	320	2,818	4,277	625
Other costs	316,877	247,714	69,163	158,691	77,200	43,833	37,658	20,120	77,046	278,816
Less: Inventory, end of year	578,036	502,227	75,809	1,237,303	832,536	148,677	256,090	417,362	463,284	169,689
Salaries and wages	760,305	462,963	297,342	571,087	244,263	219,004	107,821	164,681	270,986	2,362,448
Less: Jobs credit	827	776	50	21	—	21	—	4	1	1,142
Guaranteed payments to partners	59,615	45,406	14,209	95,898	18,520	38,258	39,120	16,897	34,891	176,768
Rent paid	237,450	113,478	123,972	170,265	61,808	72,986	35,471	88,205	86,552	875,703
Interest paid	89,229	66,223	23,006	166,353	105,250	25,725	35,377	20,113	55,714	254,906
Taxes paid	135,239	96,619	38,621	137,154	47,404	71,104	18,646	31,757	52,582	403,918
Bad debts	13,343	5,267	8,076	19,462	12,414	3,262	3,786	5,590	7,894	5,218
Repairs	55,545	41,354	14,191	41,882	14,590	20,237	7,055	6,166	14,510	190,732
Depreciation	141,353	92,643	48,710	94,392	45,005	35,559	13,828	21,041	45,677	383,960
Depletion	—	—	—	—	—	—	—	—	—	413
Pension, profit sharing, annuity, and bond purchase plans	6,696	6,274	422	2,482	1,115	1,021	346	325	3,722	2,295
Employee benefit plans	15,396	11,880	3,516	24,466	15,196	3,633	5,637	2,684	6,529	31,745
Net loss from other partnerships and fiduciaries	64	64	—	382	360	—	22	691	34	4,493
Farm, net loss	407	407	—	769	620	149	—	—	838	13
Net loss, noncapital assets	1,562	45	1,517	501	146	355	—	16,775	1	4,756
Other deductions	752,491	491,583	260,908	803,127	368,048	229,214	205,864	193,107	523,109	2,566,853
Net income from trade or business (less deficit)	**226,978**	**196,859**	**30,119**	**312,093**	**53,721**	**184,312**	**74,060**	**6,346**	**180,786**	**268,292**
Income	379,192	271,754	107,438	529,919	222,407	200,256	107,256	92,123	260,067	743,472
Deficit	152,214	74,895	77,319	217,826	168,686	15,944	33,196	85,777	79,281	475,180
Portfolio income:										
Total (less deficit)	**23,950**	**20,872**	**3,078**	**38,797**	**16,243**	**11,933**	**10,620**	**5,369**	**17,865**	**28,434**
Interest income	5,697	4,052	1,645	27,431	12,714	6,088	8,630	5,985	15,223	22,685
Dividend income	67	25	42	1,803	13	68	1,721	228	392	2,289
Royalty income	2	2	—	217	217	—	—	10	—	9
Net short-term capital gain (less loss)	3,768	3,762	6	1,366	−0	1,366	—	1	315	120
Net long-term capital gain (less loss)	14,407	13,023	1,384	7,919	3,286	4,364	269	−865	1,935	3,146
Other portfolio income (less loss)	8	8	—	61	13	47	—	9	—	185
Real estate rental income (deficit)	**16,431**	**16,391**	**39**	**15,817**	**7,415**	**4,779**	**3,623**	**−3,228**	**−159**	**10,490**
Income	16,674	16,632	42	17,240	7,422	5,037	4,781	166	1,921	10,708
Deficit	243	241	2	1,424	6	259	1,159	3,394	2,080	218
Net income (deficit) from other rental activity	**682**	**682**	**—**	**3,561**	**1,269**	**144**	**2,148**	**−15**	**−474**	**525**
Income	682	682	—	3,609	1,313	149	2,148	—	127	525
Deficit	—	—	—	49	44	5	—	15	601	—
Net income (less deficit) [2]	**249,865**	**218,020**	**31,846**	**360,982**	**75,362**	**195,438**	**90,181**	**9,335**	**195,769**	**304,475**
Income	399,668	291,350	108,318	572,565	242,416	210,396	119,754	97,197	269,039	772,483
Deficit	149,803	73,330	76,473	211,583	167,053	14,957	29,573	87,862	73,270	468,008

Footnote at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—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
	Drinking places	Liquor stores	Other retail stores			Total	Banking and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies	
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Partnerships with and without net income										
Number of partnerships	**3,341**	**2,034**	**54,564**	**1,438**	**852,517**	**136,191**	**2,037**	**4,206**	**129,949**	**9,103**
Number of partners	**8,320**	**4,652**	**158,032**	**4,042**	**11,326,504**	**3,262,959**	**133,930**	**147,892**	**2,981,138**	**155,525**
Total assets	**162,374**	**221,594**	**7,581,257**	**500,877**	**1,394,318,974**	**444,437,410**	**16,815,217**	**85,137,037**	**242,485,156**	**4,436,982**
Income and deductions from a trade or business: [1]										
Total income	**523,257**	**1,005,249**	**12,642,354**	**528,818**	**92,228,969**	**38,022,973**	**2,211,283**	**27,387,839**	**8,423,852**	**3,936,003**
Business receipts	508,067	993,869	12,289,630	472,193	71,242,945	24,584,971	1,498,178	18,132,174	4,954,619	2,971,591
Ordinary income from other partnerships and fiduciaries	—	—	165,029	—	3,551,941	2,252,875	2,423	605,972	1,644,480	34
Farm net profit	—	—	54	—	33,239	14,981	—	—	14,981	—
Net gain, noncapital assets	—	28	15,135	—	828,395	57,925	2,910	132	54,883	4,328
Other income	15,190	11,352	172,507	56,626	16,572,448	11,112,221	707,772	8,649,560	1,754,889	960,049
Total deductions	**482,480**	**957,046**	**12,286,745**	**488,438**	**91,964,701**	**35,894,374**	**1,978,397**	**25,486,838**	**8,429,139**	**3,611,115**
Cost of sales and operations	183,098	811,518	7,978,333	314,428	45,223,317	13,315,109	691,817	9,071,468	3,551,824	845,717
Inventory, beginning of year	9,930	115,168	1,717,749	29,514	21,931,738	553,575	19,897	196,856	336,821	14,922
Purchases	168,086	757,225	7,095,762	295,595	20,833,917	9,470,885	330,925	8,866,487	273,473	827
Cost of labor	3,052	714	83,365	474	398,814	72,119	—	58,993	13,126	25,998
Additional inventory costs	122	1,425	28,127	86	665,801	12,195	644	2,629	8,922	—
Other costs	10,135	8,324	1,007,577	33,731	22,305,772	3,482,999	362,156	131,836	2,989,007	610,354
Less: Inventory, end of year	8,227	119,149	2,008,866	44,972	22,907,953	452,180	21,805	187,563	242,812	10,244
Salaries and wages	86,014	25,642	1,136,916	53,591	5,733,283	3,264,210	197,913	2,836,666	229,631	368,853
Less: Jobs credit	—	—	8,618	—	962	920	13	808	99	—
Guaranteed payments to partners	7,311	12,645	224,270	1,555	1,734,762	1,078,381	5,291	701,442	371,647	56,907
Rent paid	45,040	24,884	443,732	15,797	807,049	386,163	28,913	320,014	37,236	64,369
Interest paid	6,493	11,972	269,946	30,191	16,633,148	10,950,901	691,702	9,298,180	961,018	28,714
Taxes paid	19,801	10,870	143,340	7,893	1,082,938	257,257	11,582	196,543	49,132	34,442
Bad debts	89	830	74,381	162	344,657	119,227	58,558	7,843	52,825	10,979
Repairs	6,302	2,563	64,124	3,630	280,943	122,468	3,297	109,134	10,037	4,029
Depreciation	16,107	13,648	183,468	13,064	1,245,253	332,770	11,739	191,114	129,917	19,473
Depletion	—	139	149	766	821	10	—	—	10	441
Pension, profit sharing, annuity, and bond purchase plans	—	31	11,251	405	194,353	175,522	1,010	167,362	7,151	8,928
Employee benefit plans	491	553	31,106	3,891	142,191	45,703	10,306	25,914	9,484	13,585
Net loss from other partnerships and fiduciaries	—	—	2,045	—	4,418,510	1,887,578	342	73,304	1,813,932	469
Farm, net loss	—	—	—	—	28,880	16,943	—	—	16,943	—
Net loss, noncapital assets	—	—	7,303	—	332,010	9,531	4,839	1,602	3,091	2,574
Other deductions	111,733	41,750	1,724,998	43,066	13,763,548	3,933,520	261,100	2,487,060	1,185,360	2,151,638
Net income from trade or business (less deficit)	**40,777**	**48,204**	**355,609**	**40,380**	**264,268**	**2,128,599**	**232,886**	**1,901,000**	**-5,287**	**324,888**
Income	51,902	50,267	942,404	41,404	15,222,871	5,756,998	310,861	2,458,464	2,987,673	489,697
Deficit	11,125	2,064	586,795	1,024	14,958,603	3,628,398	77,976	557,463	2,992,960	164,810
Portfolio income:										
Total (less deficit)	**232**	**3,295**	**61,024**	**1,009**	**42,608,122**	**28,875,721**	**353,827**	**2,272,475**	**26,249,419**	**103,237**
Interest income	232	337	33,127	1,008	17,496,089	9,067,922	295,200	553,841	8,218,881	84,724
Dividend income	—	—	2,792	—	2,996,256	2,767,179	2,932	145,073	2,619,173	2,031
Royalty income	—	—	10	—	223,162	78,117	—	149	77,968	1
Net short-term capital gain (less loss)	—	—	148	1	9,499,111	9,247,613	28,990	1,208,388	8,010,234	2,785
Net long-term capital gain (less loss)	—	2,958	24,938	—	11,930,916	7,609,999	26,753	369,177	7,214,070	13,548
Other portfolio income (less loss)	—	—	10	—	462,588	104,891	-48	-4,153	109,092	149
Real estate rental income (deficit)	**-1,014**	**-3**	**9,607**	**2,693**	**-42,272,950**	**-2,235,483**	**-2,491**	**-6,974**	**-2,226,019**	**21,393**
Income	427	2	10,626	2,693	16,727,925	404,780	1,621	222	402,937	32,583
Deficit	1,441	4	1,019	—	59,000,875	2,640,263	4,112	7,195	2,628,956	11,190
Net income (deficit) from other rental activity	**—**	**-48**	**33**	**—**	**7,016**	**39,407**	**2,998**	**-3,883**	**40,293**	**668**
Income	—	—	55	—	392,906	81,777	2,998	7,108	71,672	668
Deficit	—	48	22	—	385,890	42,370	—	10,991	31,379	—
Net income (less deficit) [2]	**39,995**	**48,490**	**401,188**	**44,080**	**-20,823,570**	**11,950,632**	**531,477**	**2,585,054**	**8,834,101**	**433,853**
Income	52,520	50,520	978,415	45,075	47,752,916	17,164,851	602,989	3,002,118	13,559,743	599,076
Deficit	12,525	2,030	577,227	995	68,576,486	5,214,218	71,512	417,065	4,725,642	165,223

Footnote at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—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						Hotels and other lodging places		
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers and managers	Other real estate	Total	Total	Motels, motor hotels and tourist courts	Other lodging places
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Partnerships with and without net income									
Number of partnerships	**707,223**	**589,759**	**39,878**	**13,219**	**64,367**	**299,423**	**20,604**	**9,231**	**11,372**
Number of partners	**7,908,019**	**6,941,965**	**262,423**	**166,130**	**537,501**	**2,369,709**	**320,438**	**126,713**	**193,725**
Total assets	**945,444,582**	**765,048,317**	**16,956,167**	**13,206,167**	**150,233,931**	**148,687,720**	**61,735,348**	**14,163,721**	**47,571,628**
Income and deductions from a trade or business: [1]									
Total income	**50,269,992**	**11,457,848**	**582,178**	**4,298,789**	**33,931,177**	**171,447,534**	**27,371,765**	**5,592,207**	**21,779,558**
Business receipts	43,686,382	8,698,120	490,630	2,915,539	31,582,093	162,324,739	26,335,228	5,464,189	20,871,039
Ordinary income from other partnerships and fiduciaries	1,299,031	400,934	128	71,187	826,782	909,005	21,042	1,171	19,871
Farm net profit	18,258	7,769	5,219	4,925	346	2,681	1,164	241	924
Net gain, noncapital assets	766,142	589,613	21,523	12,391	142,614	728,701	250,051	23,050	227,001
Other income	4,500,178	1,761,412	64,678	1,294,747	1,379,341	7,482,409	764,280	103,556	660,724
Total deductions	**52,459,211**	**13,629,929**	**573,228**	**4,541,303**	**33,714,751**	**147,280,158**	**33,298,316**	**6,321,269**	**26,977,047**
Cost of sales and operations	31,062,491	5,026,755	271,286	1,133,038	24,631,414	32,491,862	8,727,302	805,036	7,922,266
Inventory, beginning of year	1,363,241	2,380,453	18,965	1,173,095	17,790,728	1,229,205	249,090	35,826	213,264
Purchases	11,362,205	1,422,400	109,266	477,537	9,353,001	12,366,073	1,823,977	323,989	1,499,987
Cost of labor	300,698	83,227	29	2,868	214,573	5,161,466	1,491,903	179,793	1,312,109
Additional inventory costs	653,606	87,803	—	6,642	559,161	47,886	7,345	324	7,022
Other costs	18,212,419	2,881,501	158,755	655,375	14,516,788	14,489,587	5,332,590	295,144	5,037,446
Less: Inventory, end of year	22,445,529	2,120,300	15,730	1,271,365	19,038,136	1,562,395	256,021	31,525	224,496
Salaries and wages	2,100,220	645,040	13,582	840,901	600,697	35,271,619	3,574,392	921,840	2,652,552
Less: Jobs credit	42	42	—	—	—	263,917	2,921	662	2,259
Guaranteed payments to partners	599,473	303,531	3,137	25,236	267,569	5,288,565	154,527	65,892	88,635
Rent paid	356,516	106,916	1,552	177,171	70,877	7,588,392	434,774	70,017	364,756
Interest paid	5,653,534	2,118,100	76,233	252,555	3,206,645	8,369,767	5,418,686	1,159,532	4,259,154
Taxes paid	791,239	296,144	23,357	84,887	386,850	4,690,873	1,409,674	299,204	1,110,469
Bad debts	214,451	80,056	58	31,267	103,069	446,408	67,748	10,596	57,152
Repairs	154,447	69,398	6,022	15,118	63,909	1,344,698	497,002	143,579	353,423
Depreciation	893,010	557,244	54,906	51,453	229,408	8,245,032	3,515,729	754,224	2,761,505
Depletion	371	62	277	—	32	1,911	85	—	85
Pension, profit sharing, annuity, and bond purchase plans	9,903	5,045	—	1,645	3,213	737,490	14,033	1,593	12,440
Employee benefit plans	82,903	32,110	253	33,205	17,336	1,464,376	277,435	62,791	214,644
Net loss from other partnerships and fiduciaries	2,530,463	1,681,835	740	173,375	674,514	1,485,331	1,190,989	73,965	1,117,024
Farm, net loss	11,938	9,440	1,810	141	547	2,301	—	—	—
Net loss, noncapital assets	319,905	79,536	12	130,412	109,945	103,960	26,706	8,018	18,689
Other deductions	7,678,390	2,618,757	120,005	1,590,899	3,348,728	40,011,491	7,992,154	1,945,642	6,046,512
Net income from trade or business (less deficit)	**-2,189,219**	**-2,172,081**	**8,950**	**-242,513**	**216,425**	**24,167,376**	**-5,926,551**	**-729,062**	**-5,197,489**
Income	8,976,176	2,774,040	96,999	562,224	5,542,913	36,113,572	905,296	204,542	700,754
Deficit	11,165,395	4,946,120	88,049	804,737	5,326,488	11,946,195	6,831,847	933,605	5,898,242
Portfolio income:									
Total (less deficit)	**13,629,164**	**10,826,114**	**531,039**	**325,240**	**1,946,771**	**2,450,515**	**620,247**	**164,072**	**456,175**
Interest income	8,343,443	6,920,895	160,004	217,777	1,044,768	1,485,163	423,727	124,303	299,424
Dividend income	227,046	207,357	3,904	3,873	11,911	88,180	8,920	394	8,526
Royalty income	145,045	57,998	83,769	794	2,485	75,652	14	—	14
Net short-term capital gain (less loss)	248,713	180,329	7,384	-2,460	63,461	19,875	-5,272	-5,397	125
Net long-term capital gain (less loss)	4,307,368	3,202,510	185,974	102,381	816,504	750,575	188,551	43,539	145,012
Other portfolio income (less loss)	357,549	257,027	90,004	2,875	7,642	31,070	4,307	1,234	3,072
Real estate rental income (deficit)	**-40,058,860**	**-35,348,193**	**-139,512**	**-380,489**	**-4,190,666**	**36,384**	**78,372**	**11,292**	**67,080**
Income	16,290,562	15,565,959	494,809	69,573	160,221	545,712	281,474	29,770	251,704
Deficit	56,349,421	50,914,151	634,321	450,062	4,350,887	509,328	203,102	18,478	184,624
Net income (deficit) from other rental activity	**-33,059**	**13,470**	**4,082**	**2,727**	**-53,339**	**768,617**	**4,882**	**1,270**	**3,612**
Income	310,461	233,018	20,502	28,030	28,911	1,721,759	5,447	1,270	4,177
Deficit	343,520	219,548	16,419	25,303	82,249	953,142	565	—	565
Net income (less deficit) [2]	**-33,208,055**	**-30,063,527**	**211,201**	**-394,956**	**-2,960,773**	**26,652,443**	**-5,406,329**	**-590,569**	**-4,815,760**
Income	29,988,990	22,185,257	898,564	728,621	6,176,548	39,295,855	1,344,566	305,607	1,038,959
Deficit	63,197,044	52,248,784	687,362	1,123,577	9,137,321	12,643,413	6,750,894	896,176	5,854,719

Footnote at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—Continued

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

Item	Services—continued											
	Personal services					Business services	Automotive repair and other services					
								Automobile repair services				
	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services		Total	Total	General automotive repair shops	Other automobile repair	Automobile parking and other services	Miscellaneous repair services
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Partnerships with and without net income												
Number of partnerships	**27,987**	**9,102**	**5,837**	**2,642**	**10,407**	**57,881**	**29,769**	**17,849**	**8,660**	**9,190**	**11,919**	**7,391**
Number of partners	**64,353**	**19,439**	**11,673**	**7,926**	**25,314**	**718,078**	**74,400**	**37,492**	**18,889**	**18,603**	**36,908**	**15,629**
Total assets	**1,701,306**	**462,963**	**54,947**	**11,045**	**1,172,351**	**26,975,227**	**2,086,749**	**433,488**	**239,437**	**194,051**	**1,653,260**	**380,682**
Income and deductions from a trade or business: [1]												
Total income	**2,977,745**	**1,090,189**	**185,179**	**117,739**	**1,584,639**	**15,595,083**	**5,713,289**	**3,705,590**	**1,928,821**	**1,776,770**	**2,007,699**	**759,014**
Business receipts	2,960,017	1,084,303	185,168	111,749	1,578,798	14,465,381	5,657,935	3,683,057	1,906,493	1,776,564	1,974,878	742,162
Ordinary income from other partnerships and fiduciaries	29	—	—	—	29	18,990	1,794	—	—	—	1,794	—
Farm net profit	—	—	—	—	—	544	—	—	—	—	—	—
Net gain, noncapital assets	4,514	4,507	—	—	7	288,585	7,966	530	519	11	7,436	116
Other income	13,185	1,380	11	5,989	5,804	821,583	45,594	22,004	21,809	194	23,591	16,735
Total deductions	**2,886,792**	**1,079,707**	**173,211**	**90,270**	**1,543,605**	**13,853,229**	**5,331,664**	**3,279,060**	**1,755,856**	**1,523,204**	**2,052,604**	**712,101**
Cost of sales and operations	651,147	170,686	45,342	30,770	404,349	6,652,394	2,859,637	1,819,348	950,489	868,858	1,040,289	444,662
Inventory, beginning of year	29,267	1,969	2,178	264	24,856	208,390	226,677	103,889	55,644	48,245	122,788	53,570
Purchases	307,825	20,279	13,336	666	273,544	3,617,657	2,399,713	1,538,419	868,214	670,205	861,294	230,939
Cost of labor	129,113	24,174	26,026	28,592	50,320	691,131	294,033	160,557	47,317	113,240	133,476	41,387
Additional inventory costs	5,155	—	4,980	—	174	1,287	27	—	—	—	27	96
Other costs	205,620	125,740	51	1,380	78,449	2,164,475	167,568	119,363	23,933	95,431	48,205	116,938
Less: Inventory, end of year	33,319	1,475	1,229	132	30,483	228,328	235,664	102,881	44,618	58,262	132,783	51,573
Salaries and wages	375,745	165,619	16,719	—	193,408	1,771,190	522,733	360,113	190,079	170,035	162,619	17,468
Less: Jobs credit	—	—	—	—	—	1,362	—	—	—	—	—	3
Guaranteed payments to partners	229,960	51,891	21,300	5,944	150,825	134,415	174,038	161,365	134,038	27,327	12,673	62,503
Rent paid	213,587	100,630	26,557	33,167	53,233	512,020	345,953	169,613	93,457	76,156	176,340	15,550
Interest paid	84,344	41,376	3,527	—	39,441	374,560	118,018	29,661	21,075	8,587	88,356	41,248
Taxes paid	55,872	21,543	3,317	4,740	26,272	186,008	124,155	75,999	44,833	31,166	48,156	7,726
Bad debts	3,118	48	—	—	3,070	70,405	5,653	3,410	1,552	1,858	2,243	630
Repairs	41,448	28,654	893	1,370	10,531	61,793	53,298	30,259	15,874	14,384	23,039	2,454
Depreciation	202,650	120,630	13,528	—	68,492	574,695	177,381	45,680	25,677	20,003	131,701	23,775
Depletion	—	—	—	—	—	—	116	116	—	116	—	—
Pension, profit sharing, annuity, and bond purchase plans	4,737	—	—	—	4,737	43,901	915	796	—	796	119	487
Employee benefit plans	5,861	1,224	—	—	4,637	102,687	10,538	7,997	4,883	3,114	2,541	1,153
Net loss from other partnerships and fiduciaries	—	—	—	—	—	85,968	—	—	—	—	—	—
Farm, net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	8	6	—	—	2	4,880	270	169	—	169	100	1,834
Other deductions	1,018,314	377,402	42,027	14,279	584,607	3,279,673	938,960	574,533	273,898	300,634	364,427	92,615
Net income from trade or business (less deficit)	**90,953**	**10,483**	**11,968**	**27,469**	**41,034**	**1,741,855**	**381,625**	**426,531**	**172,965**	**253,566**	**-44,906**	**46,913**
Income	333,826	73,069	27,909	27,469	205,379	2,350,570	633,694	459,792	198,406	261,386	173,902	123,243
Deficit	242,872	62,587	15,941	—	164,345	608,715	252,069	33,261	25,442	7,820	218,807	76,330
Portfolio income:												
Total (less deficit)	**19,121**	**1,465**	**20**	**203**	**17,433**	**592,228**	**26,181**	**4,388**	**1,961**	**2,426**	**21,794**	**895**
Interest income	10,345	657	20	203	9,465	314,049	13,887	1,420	380	1,040	12,467	895
Dividend income	1,291	808	—	—	483	16,236	8,696	1,615	288	1,327	7,081	—
Royalty income	—	—	—	—	—	4,108	23	—	—	—	23	—
Net short-term capital gain (less loss)	-35	—	—	—	-35	18,868	1,423	1,353	1,293	60	70	—
Net long-term capital gain (less loss)	7,520	—	—	—	7,520	235,345	1,313	—	—	—	1,313	—
Other portfolio income (less loss)	—	—	—	—	—	3,621	840	—	—	—	840	—
Real estate rental income (deficit)	**7,004**	**7**	**—**	**9,375**	**-2,378**	**-36,141**	**21,854**	**16,769**	**1,567**	**15,203**	**5,085**	**—**
Income	11,414	7	—	9,375	2,032	154,750	23,076	17,805	2,602	15,203	5,271	—
Deficit	4,410	—	—	—	4,410	190,891	1,222	1,036	1,036	—	186	—
Net income (deficit) from other rental activity	**1,726**	**—**	**—**	**—**	**1,726**	**695,357**	**62,295**	**—**	**—**	**—**	**62,295**	**—**
Income	1,726	—	—	—	1,726	1,612,453	63,299	—	—	—	63,299	—
Deficit	—	—	—	—	—	917,096	1,004	—	—	—	1,004	—
Net income (less deficit) [2]	**111,319**	**11,955**	**11,988**	**37,047**	**50,330**	**2,739,085**	**489,220**	**446,335**	**175,200**	**271,135**	**42,885**	**47,808**
Income	357,006	74,139	27,909	37,047	217,911	4,236,591	737,608	479,539	200,641	278,898	258,069	123,888
Deficit	245,687	62,184	15,921	—	167,581	1,497,506	248,387	33,204	25,442	7,762	215,183	76,081

Footnote at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—Continued

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

Item	Services—continued												Nature of business not allocable
	Amusement and recreation services, including motion pictures	Medical and health services			Legal services	Child day care services	Engineering and architectural services	Acctg, auditing & bookkeeping services			Management, consulting, and public relations service	Other services	
		Total	Offices of physicians	Other medical and health services				Total	Certified public accountants	Other accounting, auditing and bookkeeping services			
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
Partnerships with and without net income													
Number of partnerships	**31,806**	**39,824**	**11,226**	**28,598**	**30,967**	**1,044**	**7,601**	**13,712**	**5,620**	**8,092**	**7,609**	**23,228**	**22,777**
Number of partners	**419,199**	**238,219**	**44,846**	**193,373**	**155,802**	**2,089**	**22,874**	**55,404**	**30,640**	**24,764**	**85,197**	**198,027**	**93,253**
Total assets	**17,721,528**	**13,803,331**	**1,429,684**	**12,373,647**	**9,437,951**	**—**	**985,239**	**3,387,406**	**2,161,424**	**1,225,982**	**4,179,252**	**6,293,702**	**1,512,802**
Income and deductions from a trade or business: [1]													
Total income	**14,879,293**	**26,678,353**	**9,235,208**	**17,443,145**	**44,555,766**	**70,741**	**5,335,938**	**18,292,524**	**11,984,457**	**6,308,068**	**3,589,895**	**5,628,127**	**1,623,487**
Business receipts	11,799,919	24,551,448	9,178,594	15,372,854	43,706,810	70,741	5,287,416	18,206,891	11,923,936	6,282,956	3,287,915	5,252,874	1,553,476
Ordinary income from other partnerships and fiduciaries	119,086	426,404	6,323	420,081	55,712	—	7,725	16,931	14,931	1,999	55,144	186,148	7,766
Farm net profit	—	10	—	10	—	—	—	—	—	—	—	962	2,677
Net gain, noncapital assets	114,029	18,360	2,693	15,667	4,475	—	2,060	499	492	7	5,153	32,892	16,087
Other income	2,846,259	1,682,131	47,599	1,634,532	788,769	—	38,736	68,203	45,097	23,106	241,682	155,251	43,481
Total deductions	**14,080,361**	**20,806,709**	**5,414,900**	**15,391,809**	**28,140,149**	**44,137**	**4,797,222**	**14,578,249**	**9,569,802**	**5,008,447**	**3,113,607**	**5,637,621**	**1,354,618**
Cost of sales and operations	3,646,426	2,310,722	218,303	2,092,419	468,260	—	2,059,689	175,205	119,540	55,665	1,462,738	3,033,681	803,490
Inventory, beginning of year	309,994	38,264	3,590	34,674	—	—	3,635	161	161	—	20,474	89,681	141,889
Purchases	1,155,455	605,887	26,870	579,017	1,982	—	304,833	5,514	1,105	4,409	331,814	1,580,477	583,022
Cost of labor	231,316	498,735	19,027	479,708	40,838	—	377,656	134,724	90,874	43,850	1,000,111	230,519	48,778
Additional inventory costs	13,603	2	2	—	6,301	—	—	—	—	—	—	14,069	2,670
Other costs	2,336,096	1,169,862	170,059	999,803	363,287	—	1,215,141	34,881	27,475	7,406	137,149	1,245,980	159,365
Less: Inventory, end of year	531,308	43,403	1,244	42,159	—	—	3,688	75	75	—	26,811	152,204	172,777
Salaries and wages	2,107,707	5,616,853	1,459,759	4,157,095	12,717,921	13,214	899,073	6,795,009	4,420,689	2,374,320	459,828	400,485	113,128
Less: Jobs credit	133	2,454	1,923	531	208,084	—	—	101	101	—	—	48,858	—
Guaranteed payments to partners	169,883	923,083	471,414	451,669	1,556,014	—	298,060	1,137,325	750,479	386,846	123,081	325,676	5,075
Rent paid	398,710	1,207,737	421,903	785,835	3,028,154	5,605	174,669	1,076,134	686,217	389,917	78,113	97,387	37,873
Interest paid	630,430	824,175	94,122	730,053	383,493	31	25,440	200,217	136,688	63,529	126,247	142,878	50,142
Taxes paid	294,943	586,045	141,890	444,155	1,201,626	1,145	123,827	601,321	393,373	207,948	42,241	56,289	36,493
Bad debts	29,147	187,688	6,301	181,388	50,894	—	3,160	9,394	7,394	2,000	4,400	14,170	7,925
Repairs	175,260	186,690	52,863	133,828	212,497	1,011	16,012	62,200	46,686	15,514	9,345	25,687	9,060
Depreciation	1,237,323	851,944	156,010	695,935	885,766	535	53,739	432,978	298,315	134,664	56,720	231,797	37,859
Depletion	—	21	21	—	427	—	—	137	137	—	—	1,124	—
Pension, profit sharing, annuity, and bond purchase plans	22,717	104,668	64,956	39,712	325,477	—	30,608	168,033	93,732	74,301	17,928	3,986	834
Employee benefit plans	63,174	335,155	53,179	281,976	405,498	—	43,456	198,623	98,595	100,027	9,759	11,039	1,966
Net loss from other partnerships and fiduciaries	129,637	6,390	341	6,048	2,174	—	550	196	196	—	69,055	372	39,966
Farm, net loss	—	—	—	—	—	—	—	—	—	—	—	2,301	—
Net loss, noncapital assets	8,825	3,110	50	3,060	3,629	—	13	461	389	72	—	54,224	81
Other deductions	5,166,313	7,664,882	2,275,714	5,389,169	7,106,402	22,596	1,068,928	3,721,116	2,517,472	1,203,644	654,153	1,285,383	210,726
Net income from trade or business (less deficit)	**798,932**	**5,871,644**	**3,820,308**	**2,051,336**	**16,415,617**	**26,604**	**538,716**	**3,714,275**	**2,414,655**	**1,299,621**	**476,287**	**-9,494**	**268,869**
Income	2,228,772	7,048,860	3,904,055	3,144,805	16,593,415	26,604	613,595	3,749,020	2,432,053	1,316,967	660,818	845,860	355,399
Deficit	1,429,840	1,177,216	83,747	1,093,469	177,798	—	74,879	34,744	17,398	17,346	184,530	855,354	86,530
Portfolio income:													
Total (less deficit)	**438,174**	**169,131**	**33,019**	**136,111**	**178,336**	**108**	**14,727**	**62,464**	**39,056**	**23,408**	**211,543**	**117,363**	**102,033**
Interest income	152,548	130,055	29,233	100,822	135,816	108	15,053	56,049	33,284	22,765	140,304	92,325	40,308
Dividend income	11,531	1,362	287	1,076	17,149	—	123	691	686	5	16,718	5,464	2,596
Royalty income	59,671	4,279	—	4,279	181	—	—	—	—	—	448	6,929	11,252
Net short-term capital gain (less loss)	482	10,039	-28	10,067	783	—	-472	21	-1	21	-1,758	-4,204	5,411
Net long-term capital gain (less loss)	214,323	23,182	3,470	19,712	6,385	—	22	517	439	78	55,831	17,587	42,450
Other portfolio income (less loss)	-380	213	57	156	18,023	—	—	5,186	4,647	539	—	-739	16
Real estate rental income (deficit)	**4,437**	**-43,114**	**5,770**	**-48,885**	**2,685**	**—**	**-632**	**492**	**38**	**454**	**3,374**	**-1,948**	**-10,540**
Income	18,635	19,084	7,453	11,631	18,944	—	63	586	132	454	8,766	8,918	15,196
Deficit	14,198	62,199	1,683	60,516	16,259	—	695	94	94	—	5,392	10,866	25,736
Net income (deficit) from other rental activity	**-5,254**	**-8,954**	**606**	**-9,560**	**1,184**	**—**	**—**	**312**	**311**	**—**	**2,032**	**15,037**	**14,596**
Income	9,325	6,598	633	5,965	1,436	—	—	312	311	—	2,032	19,130	19,276
Deficit	14,580	15,552	27	15,525	252	—	—	—	—	—	—	4,093	4,680
Net income (less deficit) [2]	**1,021,484**	**5,955,485**	**3,856,261**	**2,099,224**	**16,590,655**	**26,711**	**553,261**	**3,777,005**	**2,453,621**	**1,323,384**	**639,163**	**107,574**	**327,096**
Income	2,404,609	7,147,712	3,939,076	3,208,636	16,771,540	26,711	625,437	3,810,153	2,469,734	1,340,419	759,122	950,912	418,850
Deficit	1,383,125	1,192,227	82,815	1,109,412	180,885	—	72,176	33,148	16,113	17,035	119,959	843,338	91,754

[1] Due to significant changes to Form 1065, Total Receipts as reported for prior years may be derived by adding amounts shown for Total income, Net rental income (loss), and the following items listed under Portfolio income: interest, dividend, and royalty.

[2] Net income (less deficit) is the sum of net income from trade or business, portfolio income distributed directly to partners (not including net short-term or long-term capital gains), real estate rental income (less deficit) and net income from other rental activity (less deficit).

NOTE: Detail may not add to totals due to rounding.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups

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

Item	All Industries	Agriculture, forestry, and fishing								
		Total	Farms							
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep and goats	Dairy farms
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Partnerships with net income										
Number of partnerships	**897,950**	**82,931**	**70,515**	**36,362**	**2,719**	**6,433**	**881**	**6,791**	**701**	**12,688**
Number of partners	**10,806,237**	**322,734**	**260,846**	**109,699**	**11,711**	**40,263**	**2,135**	**53,025**	**3,298**	**29,808**
Total assets	**893,119,948**	**11,166,334**	**9,421,475**	**3,651,613**	**619,344**	**1,976,693**	**637,542**	**935,406**	**22,849**	**696,316**
Income and deductions from a trade or business: [1]										
Total income	**385,388,233**	**8,490,272**	**5,359,662**	**1,604,747**	**614,286**	**856,473**	**452,941**	**321,700**	**105,552**	**672,311**
Business receipts	352,213,268	5,777,260	2,688,511	456,380	251,097	482,214	424,623	193,314	77,576	191,611
Ordinary income from other partnerships and fiduciaries	6,096,386	87,134	87,119	62,448	4,565	20,092	14	—	—	—
Farm net profit	2,409,543	2,363,855	2,358,336	986,317	356,401	344,171	22,773	98,485	14,998	436,552
Net gain, noncapital assets	2,511,441	153,266	140,612	57,962	69	9,262	1,494	20,372	3,893	43,619
Other income	22,157,594	108,756	85,085	41,640	2,154	734	4,038	9,529	9,085	529
Total deductions	**310,813,416**	**5,505,743**	**2,783,586**	**537,585**	**244,182**	**493,692**	**406,795**	**222,727**	**83,045**	**246,656**
Cost of sales and operations	170,573,488	3,615,608	1,755,754	248,581	218,697	121,755	352,696	166,278	75,016	143,291
Inventory, beginning of year	22,093,551	328,363	233,446	78,715	10,900	33,673	58,108	12,265	426	5,816
Purchases	102,610,298	2,628,149	1,348,611	170,822	91,344	81,829	324,063	169,006	75,145	130,765
Cost of labor	9,088,278	209,434	55,361	20,151	3,216	9,717	2,522	1,544	68	5,125
Additional inventory costs	1,691,529	6,433	2,317	1,680	—	104	—	—	—	—
Other costs	53,503,490	712,255	311,725	35,870	122,297	18,229	10,835	3,094	—	8,941
Less: Inventory, end of year	23,290,291	337,163	236,074	58,657	9,059	40,421	64,575	19,631	624	7,357
Salaries and wages	40,323,473	394,331	198,514	34,276	6,551	114,973	9,510	3,059	865	9,498
Less: Jobs credit	278,483	123	—	—	—	—	—	—	—	—
Guaranteed payments to partners	6,608,501	185,697	127,468	49,288	872	24,263	1,279	5,132	180	38,658
Rent paid	8,728,980	49,275	21,772	9,405	1,208	765	1,436	119	28	1,260
Interest paid	15,508,011	119,161	62,637	23,319	1,434	18,322	9,555	4,423	199	623
Taxes paid	5,621,266	85,930	44,355	9,470	685	26,474	1,704	942	106	490
Bad debts	601,138	5,039	2,520	66	151	1,137	10	18	—	—
Repairs	1,997,211	74,916	35,733	7,277	451	18,320	3,043	1,190	82	1,836
Depreciation	7,455,199	110,162	42,454	7,236	584	11,541	5,097	6,950	421	1,712
Depletion	219,606	547	—	—	—	—	—	—	—	—
Pension, profit sharing, annuity and bond purchase plans	1,129,128	2,748	2,189	—	157	188	72	57	—	1,508
Employee benefit plans	1,650,407	8,458	3,753	1,548	61	131	829	29	—	892
Net loss from other partnerships and fiduciaries	295,272	295	154	—	—	—	13	107	—	32
Farm, net loss	133,636	106,167	102,736	56,365	2,974	705	—	1,905	5,380	35,407
Net loss, noncapital assets	41,549	5,764	2,881	4	1,363	—	6	—	—	1,508
Other deductions	50,205,034	741,768	380,666	90,752	8,994	155,119	21,545	32,519	768	9,941
Net income from trade or business (less deficit)	**74,574,817**	**2,984,529**	**2,576,076**	**1,067,163**	**370,104**	**362,781**	**46,146**	**98,973**	**22,507**	**425,655**
Income	75,475,986	3,029,800	2,616,033	1,083,314	371,121	364,340	46,146	118,360	22,509	427,393
Deficit	901,169	45,271	39,957	16,151	1,017	1,559	—	19,387	1	1,739
Portfolio income:										
Total (less deficit)	**39,456,052**	**448,664**	**422,011**	**204,685**	**13,536**	**106,329**	**8,352**	**-1,754**	**525**	**82,365**
Interest income	16,238,169	249,602	229,215	102,546	9,670	77,304	3,694	16,847	438	12,332
Dividend income	3,029,306	28,871	28,702	937	405	6,838	21	20,004	87	343
Royalty income	712,823	68,684	68,296	58,398	3	6,671	34	3,146	—	44
Net short-term capital gain (less loss)	8,531,620	2,695	3,393	873	—	624	1,808	3	—	147
Net long-term capital gain (less loss)	10,300,386	66,176	59,769	9,298	3,459	14,892	2,794	-41,755	—	69,496
Other portfolio income (less loss)	643,747	32,636	32,636	32,632	—	—	—	—	—	4
Real estate rental income (deficit)	**16,443,441**	**273,622**	**251,218**	**232,437**	**427**	**2,387**	**-38**	**1,561**	**4,119**	**5,215**
Income	17,480,833	286,093	263,689	239,994	427	6,349	31	2,442	4,119	5,215
Deficit	1,037,392	12,471	12,471	7,558	—	3,962	69	882	—	—
Net income (deficit) from other rental activity	**2,243,663**	**41,400**	**26,776**	**22,987**	**-364**	**3,286**	**8**	**101**	**—**	**202**
Income	2,309,937	41,778	27,154	22,987	14	3,286	8	101	—	202
Deficit	66,274	378	378	—	378	—	—	—	—	—
Net income	**113,885,966**	**3,679,343**	**3,212,919**	**1,517,100**	**380,244**	**459,268**	**49,866**	**140,632**	**27,151**	**443,794**

Footnote at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—Continued

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

Item	Agriculture, forestry, and fishing—continued				Mining			Construction	
	Farms—continued			Agricultural services, forestry and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
	Poultry and eggs	General livestock including animal specialty	Other farms						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Partnerships with net income									
Number of partnerships	**689**	**1,877**	**1,374**	**12,416**	**25,583**	**24,620**	**964**	**45,799**	**15,276**
Number of partners	**1,495**	**5,084**	**4,328**	**61,888**	**1,975,192**	**1,964,621**	**10,570**	**113,995**	**50,170**
Total assets	**499,314**	**118,603**	**263,796**	**1,744,859**	**38,048,867**	**33,395,332**	**4,653,535**	**14,462,021**	**12,910,833**
Income and deductions from a trade or business: [1]									
Total income	**272,147**	**323,734**	**135,770**	**3,130,609**	**19,392,913**	**13,505,881**	**5,887,033**	**25,974,997**	**18,623,938**
Business receipts	245,024	247,050	119,624	3,088,749	17,330,705	11,512,650	5,818,055	25,169,996	17,942,062
Ordinary income from other partnerships and fiduciaries	—	—	—	15	1,053,478	1,038,026	15,452	151,638	150,907
Farm net profit	26,921	56,363	15,355	5,519	3,702	599	3,104	4,446	4,437
Net gain, noncapital assets	42	3,144	755	12,654	378,411	362,487	15,924	4,586	3,078
Other income	160	17,177	37	23,671	626,618	592,120	34,498	644,331	523,454
Total deductions	**227,546**	**232,513**	**88,845**	**2,722,156**	**13,029,146**	**7,893,516**	**5,135,630**	**22,879,333**	**16,864,677**
Cost of sales and operations	201,571	207,807	20,061	1,859,854	7,164,477	2,681,340	4,483,137	19,229,827	15,114,730
Inventory, beginning of year	11,602	14,064	7,877	94,918	334,974	103,736	231,238	2,036,835	1,978,394
Purchases	96,891	183,659	25,087	1,279,538	3,336,309	809,479	2,526,830	5,976,402	3,775,639
Cost of labor	4,142	5,422	3,454	154,073	378,129	66,884	311,245	1,882,190	1,154,269
Additional inventory costs	—	—	534	4,116	54,668	2,773	51,895	92,476	89,405
Other costs	100,593	11,126	740	400,529	3,395,165	1,765,663	1,629,502	9,700,710	8,697,201
Less: Inventory, end of year	11,657	6,463	17,630	101,089	409,413	128,409	281,004	1,777,624	1,699,379
Salaries and wages	2,519	649	16,615	195,817	194,869	171,529	23,340	655,012	238,103
Less: Jobs credit	—	—	—	123	—	—	—	4,691	4,691
Guaranteed payments to partners	824	1,012	5,960	58,229	214,892	212,490	2,401	385,129	160,413
Rent paid	2,239	3,574	1,738	27,503	70,611	64,305	6,306	112,813	51,333
Interest paid	3,616	218	929	56,524	518,659	451,212	67,446	365,187	323,031
Taxes paid	701	781	3,003	41,575	411,448	347,526	63,922	173,682	68,320
Bad debts	72	1,063	3	2,519	11,131	8,823	2,308	17,818	5,262
Repairs	2,933	452	151	39,183	59,818	48,153	11,665	72,714	28,213
Depreciation	4,485	1,334	3,093	67,708	781,878	697,241	84,637	222,730	73,280
Depletion	—	—	—	547	204,431	1,467	202,963	1,712	1,539
Pension, profit sharing, annuity and bond purchase plans	147	61	—	560	12,913	8,699	4,214	9,329	4,013
Employee benefit plans	217	47	—	4,705	24,631	19,349	5,282	27,413	10,674
Net loss from other partnerships and fiduciaries	—	1	—	141	14,577	10,319	4,257	10,534	10,534
Farm, net loss	—	—	—	3,430	1,084	1,084	—	—	—
Net loss, noncapital assets	—	—	—	2,883	828	674	153	1,107	1,092
Other deductions	8,222	15,515	37,293	361,102	3,342,899	3,169,302	173,597	1,599,017	778,832
Net income from trade or business (less deficit)	**44,601**	**91,220**	**46,925**	**408,453**	**6,363,768**	**5,612,365**	**751,402**	**3,095,665**	**1,759,262**
Income	44,704	91,220	46,925	413,767	6,389,550	5,634,525	755,025	3,123,362	1,780,175
Deficit	103	—	—	5,314	25,782	22,160	3,623	27,697	20,913
Portfolio income:									
Total (less deficit)	**1,201**	**4,700**	**2,073**	**26,653**	**836,353**	**765,361**	**70,992**	**205,040**	**151,516**
Interest income	795	4,700	889	20,387	307,451	264,677	42,774	170,104	137,548
Dividend income	67	—	—	169	14,209	14,107	102	2,310	1,859
Royalty income	—	—	—	388	283,564	281,831	1,733	20,201	575
Net short-term capital gain (less loss)	-61	—	—	-699	3,213	3,224	-12	2,423	1,774
Net long-term capital gain (less loss)	401	—	1,184	6,408	208,033	182,393	25,641	9,800	9,745
Other portfolio income (less loss)	—	—	—	—	19,884	19,130	754	201	14
Real estate rental income (deficit)	**459**	**4,653**	**—**	**22,404**	**4,103**	**4,014**	**90**	**27,979**	**26,434**
Income	459	4,653	—	22,404	9,413	9,147	266	32,700	31,011
Deficit	—	—	—	—	5,309	5,133	176	4,722	4,577
Net income (deficit) from other rental activity	**20**	**535**	**—**	**14,624**	**33,810**	**29,908**	**3,902**	**-3,185**	**-3,735**
Income	20	535	—	14,624	33,810	29,908	3,902	1,137	509
Deficit	—	—	—	—	—	—	—	4,322	4,244
Net income	**45,941**	**101,108**	**47,814**	**466,425**	**7,026,788**	**6,226,031**	**800,757**	**3,313,275**	**1,921,958**

Footnote at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—Continued

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

Item	Construction—continued						Manufacturing				
	Special trade contractors					Contractors not allocable					
	Total	Plumbing, heating and air conditioning	Painting, paper hanging and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified		Total	Lumber and wood products, except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Partnerships with net income											
Number of partnerships	**28,844**	**6,188**	**1,064**	**3,815**	**17,776**	**1,680**	**14,299**	**2,965**	**2,948**	**179**	**8,208**
Number of partners	**60,444**	**12,513**	**2,128**	**9,585**	**36,217**	**3,381**	**47,589**	**6,594**	**8,013**	**819**	**32,163**
Total assets	**1,485,430**	**343,095**	**4,420**	**210,639**	**927,277**	**65,758**	**32,383,959**	**1,773,839**	**2,518,824**	**1,781,730**	**26,309,565**
Income and deductions from a trade or business: [1]											
Total income	**7,183,648**	**1,315,183**	**247,615**	**1,206,762**	**4,414,088**	**167,411**	**40,502,245**	**2,683,051**	**3,007,075**	**2,492,602**	**32,319,516**
Business receipts	7,060,971	1,225,825	247,615	1,206,196	4,381,335	166,963	39,507,354	2,632,708	2,851,902	2,455,607	31,567,137
Ordinary income from other partnerships and fiduciaries	731	—	—	—	731	—	173,062	3,115	17,232	—	152,715
Farm net profit	9	—	—	—	9	—	211	—	—	—	211
Net gain, noncapital assets	1,508	25	—	92	1,390	—	127,333	34,531	47,244	13,116	32,441
Other income	120,430	89,333	—	475	30,623	448	694,285	12,696	90,697	23,879	567,012
Total deductions	**5,891,455**	**1,058,056**	**213,457**	**1,006,119**	**3,613,823**	**123,201**	**36,630,154**	**2,340,744**	**2,443,381**	**2,370,726**	**29,475,304**
Cost of sales and operations	4,056,167	744,275	159,030	532,504	2,620,358	58,931	29,288,472	1,902,978	1,314,748	1,920,691	24,150,055
Inventory, beginning of year	53,295	14,320	552	205	38,218	5,147	4,804,039	177,296	93,064	918,959	3,614,720
Purchases	2,135,381	478,664	38,625	230,862	1,387,230	65,382	15,126,614	981,442	558,769	1,360,244	12,226,159
Cost of labor	727,921	62,863	91,922	132,993	440,144	—	2,095,652	266,181	194,283	165,319	1,469,869
Additional inventory costs	3,071	—	—	1,142	1,929	—	930,655	6,843	20,857	9,604	893,351
Other costs	1,003,508	202,185	28,483	146,722	626,117	—	10,419,568	687,657	471,524	247,334	9,013,053
Less: Inventory, end of year	66,646	13,758	552	788	51,548	11,598	5,196,646	216,375	72,854	780,769	4,126,648
Salaries and wages	400,053	96,617	17,151	110,353	175,930	16,856	1,693,705	44,384	268,436	143,064	1,237,822
Less: Jobs credit	—	—	—	—	—	—	87	49	14	1	23
Guaranteed payments to partners	208,600	9,755	5,520	52,663	140,661	16,116	347,888	15,714	30,101	712	301,360
Rent paid	61,480	14,742	3,076	13,707	29,954	—	310,737	10,722	47,574	22,015	230,427
Interest paid	37,170	6,747	358	3,261	26,804	4,987	669,261	57,694	49,331	76,563	485,674
Taxes paid	105,362	23,783	3,077	22,937	55,566	—	272,366	11,661	35,981	13,912	210,812
Bad debts	12,556	1,948	—	1,515	9,093	—	44,967	1,574	18,007	1,705	23,680
Repairs	44,318	11,129	653	5,596	26,940	184	367,918	40,711	9,825	6,435	310,947
Depreciation	147,670	18,825	1,878	27,978	98,989	1,780	592,181	83,470	96,625	27,612	384,474
Depletion	173	—	—	—	173	—	7,875	728	1,199	—	5,948
Pension, profit sharing, annuity and bond purchase plans	5,317	140	—	2,353	2,824	—	181,926	1,537	10,806	4,949	164,634
Employee benefit plans	16,739	4,039	—	4,948	7,752	—	215,753	3,122	20,209	15,576	176,846
Net loss from other partnerships and fiduciaries	—	—	—	—	—	—	8,216	—	3,728	—	4,488
Farm, net loss	—	—	—	—	—	—	1,013	1	—	—	1,012
Net loss, noncapital assets	15	—	—	—	15	—	9,864	262	2,053	14	7,534
Other deductions	795,837	126,056	22,714	228,302	418,764	24,348	2,618,102	166,236	534,773	137,478	1,779,614
Net income from trade or business (less deficit)	**1,292,193**	**257,127**	**34,158**	**200,644**	**800,265**	**44,210**	**3,872,090**	**342,307**	**563,694**	**121,877**	**2,844,212**
Income	1,298,977	257,127	34,158	200,644	807,049	44,210	3,878,306	342,307	565,333	122,093	2,848,574
Deficit	6,784	—	—	—	6,784	—	6,216	—	1,639	216	4,362
Portfolio income:											
Total (less deficit)	**53,524**	**1,950**	**—**	**4,631**	**46,943**	**—**	**343,854**	**17,238**	**61,591**	**44,909**	**220,116**
Interest income	32,556	1,947	—	3,634	26,975	—	214,088	12,412	15,499	13,575	172,602
Dividend income	452	—	—	310	142	—	23,064	20	10,042	1,929	11,074
Royalty income	19,626	—	—	—	19,626	—	41,129	—	905	5,107	35,117
Net short-term capital gain (less loss)	649	3	—	633	12	—	-281	181	—	—	-461
Net long-term capital gain (less loss)	54	—	—	53	2	—	65,825	4,625	35,145	24,298	1,757
Other portfolio income (less loss)	188	—	—	—	188	—	28	—	—	—	28
Real estate rental income (deficit)	**1,544**	**3**	**—**	**—**	**1,541**	**—**	**2,771**	**1,225**	**327**	**31**	**1,187**
Income	1,689	3	—	—	1,686	—	4,596	1,248	327	31	2,989
Deficit	145	—	—	—	145	—	1,826	23	—	—	1,802
Net income (deficit) from other rental activity	**549**	**172**	**—**	**6**	**372**	**—**	**1,322**	**-13**	**—**	**-6**	**1,341**
Income	628	172	—	85	372	—	2,270	98	—	—	2,171
Deficit	79	—	—	79	—	—	948	112	—	6	830
Net income	**1,347,108**	**259,248**	**34,158**	**204,594**	**849,108**	**44,210**	**4,154,492**	**355,950**	**590,467**	**142,513**	**3,065,562**

Footnote at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—Continued

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

Item	Transportation, communication, electric, gas & sanitary services					Wholesale and retail trade				
	Total	Transportation			Communication, electric, gas and sanitary services	Total	Wholesale trade	Retail trade		
		Total	Trucking and warehousing	Other transportation				Total	Building materials, hardware, garden supply and mobile dealers	General merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Partnerships with net income										
Number of partnerships	**10,026**	**6,019**	**3,962**	**2,057**	**4,007**	**98,248**	**9,634**	**87,562**	**5,616**	**1,131**
Number of partners	**116,674**	**61,064**	**8,268**	**52,796**	**55,610**	**293,230**	**26,258**	**263,815**	**12,997**	**2,982**
Total assets	**16,336,732**	**4,723,610**	**831,328**	**3,892,282**	**11,613,122**	**19,231,717**	**5,143,088**	**13,633,994**	**581,285**	**212,231**
Income and deductions from a trade or business: [1]										
Total income	**13,465,335**	**5,168,442**	**1,315,925**	**3,852,517**	**8,296,892**	**69,995,793**	**24,395,074**	**45,083,704**	**2,463,417**	**785,700**
Business receipts	12,674,638	4,879,228	1,302,275	3,576,953	7,795,410	69,013,659	24,232,576	44,320,693	2,434,546	776,693
Ordinary income from other partnerships and fiduciaries	201,124	84,874	7,629	77,245	116,250	314,592	6,312	308,280	127	—
Farm net profit	725	—	—	—	725	2,859	2,805	54	—	—
Net gain, noncapital assets	414,222	134,025	4,199	129,826	280,197	89,171	17,531	71,640	15,265	387
Other income	174,625	70,315	1,822	68,492	104,311	575,512	135,850	383,037	13,478	8,619
Total deductions	**10,085,585**	**4,141,355**	**1,196,120**	**2,945,236**	**5,944,230**	**65,697,651**	**23,593,558**	**628,453**	**2,134,545**	**695,919**
Cost of sales and operations	4,262,091	2,272,225	349,285	1,922,940	1,989,866	51,340,545	21,358,311	29,667,870	1,577,501	521,393
Inventory, beginning of year	51,814	14,321	1,197	13,124	37,493	5,079,297	1,608,906	3,440,877	292,996	68,110
Purchases	2,289,405	1,296,357	130,886	1,165,470	993,049	48,251,969	20,536,272	27,420,166	1,466,721	510,083
Cost of labor	138,062	73,336	36,912	36,424	64,726	641,035	113,826	526,736	14,641	1,213
Additional inventory costs	25,287	25,214	—	25,214	73	124,893	72,753	52,054	4,499	4,786
Other costs	1,743,859	825,015	166,424	658,590	918,845	2,384,244	718,638	1,631,875	41,539	2,961
Less: Inventory, end of year	66,971	14,967	3,000	11,967	52,004	5,633,008	1,803,123	3,784,913	301,624	65,759
Salaries and wages	616,123	304,763	169,980	134,783	311,360	4,392,492	633,058	3,706,937	197,171	52,419
Less: Jobs credit	—	—	—	—	—	10,630	35	10,595	337	62
Guaranteed payments to partners	37,371	8,814	5,742	3,072	28,557	533,495	188,924	343,393	12,617	3,290
Rent paid	177,522	52,491	16,312	36,179	125,031	1,417,624	107,634	1,294,193	43,936	16,987
Interest paid	528,826	230,062	39,681	190,381	298,765	659,806	151,018	485,713	35,704	3,282
Taxes paid	184,751	71,741	32,681	39,060	113,010	781,094	84,609	689,628	34,756	9,808
Bad debts	57,772	2,420	1,629	791	55,352	106,749	28,315	78,272	3,102	265
Repairs	133,068	88,071	58,447	29,624	44,996	324,441	42,995	278,449	10,416	2,781
Depreciation	1,137,940	243,721	93,588	150,134	894,219	644,638	77,415	555,196	25,546	5,937
Depletion	764	644	644	—	120	2,898	1,298	835	—	—
Pension, profit sharing, annuity and bond purchase plans	13,579	8,680	4,042	4,638	4,899	41,287	17,431	23,451	1,203	816
Employee benefit plans	52,030	30,057	20,768	9,289	21,973	122,435	34,204	84,339	3,791	1,600
Net loss from other partnerships and fiduciaries	6,144	5,369	—	5,369	775	7,883	4,150	3,733	—	—
Farm, net loss	2,050	2,050	—	2,050	—	4,037	874	3,163	1,136	—
Net loss, noncapital assets	1,616	2	—	2	1,614	4,322	1,127	3,195	34	—
Other deductions	2,873,940	820,246	403,321	416,925	2,053,694	5,324,536	862,230	4,420,681	187,968	77,403
Net income from trade or business (less deficit)	**3,379,750**	**1,027,087**	**119,806**	**907,281**	**2,352,663**	**4,298,142**	**801,517**	**3,455,251**	**328,872**	**89,781**
Income	3,421,836	1,032,079	120,458	911,621	2,389,757	4,316,067	806,243	3,468,420	329,166	89,906
Deficit	42,087	4,992	652	4,340	37,095	17,925	4,726	13,169	295	126
Portfolio income:										
Total (less deficit)	**629,586**	**49,701**	**6,128**	**43,572**	**579,886**	**233,922**	**76,393**	**156,520**	**4,308**	**15,906**
Interest income	165,145	45,891	4,752	41,139	119,254	152,522	39,427	112,088	3,397	15,764
Dividend income	1,893	1,605	1,133	472	288	29,263	21,170	8,094	553	141
Royalty income	243	243	243	—	—	601	553	48	—	—
Net short-term capital gain (less loss)	-80	17	—	17	-96	7,408	5,631	1,776	—	—
Net long-term capital gain (less loss)	461,234	1,154	—	1,154	460,079	43,424	9,180	34,243	358	1
Other portfolio income (less loss)	1,151	791	—	791	361	704	433	271	—	—
Real estate rental income (deficit)	**4,875**	**3,102**	**3,012**	**90**	**1,773**	**63,744**	**10,743**	**50,308**	**-746**	**417**
Income	6,398	3,952	3,012	940	2,446	67,779	11,228	53,859	280	417
Deficit	1,523	850	—	850	673	4,035	484	3,551	1,026	—
Net income (deficit) from other rental activity	**141,803**	**88,266**	**5,860**	**82,406**	**53,537**	**4,610**	**-18**	**4,628**	**62**	**40**
Income	144,522	90,790	5,860	84,930	53,732	5,393	440	4,953	62	40
Deficit	2,719	2,524	—	2,524	195	783	458	325	—	—
Net income	**3,694,860**	**1,166,985**	**134,806**	**1,032,179**	**2,527,875**	**4,549,586**	**873,824**	**3,630,687**	**332,137**	**106,142**

Footnote at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—Continued

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

Item	Wholesale and retail trade—continued									
	Retail trade—continued									
	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishings stores	Eating places
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers			
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Partnerships with net income										
Number of partnerships	**9,864**	**7,060**	**2,804**	**10,288**	**3,163**	**3,737**	**3,389**	**5,229**	**6,540**	**16,088**
Number of partners	**23,599**	**16,708**	**6,891**	**23,761**	**7,025**	**8,364**	**8,373**	**11,060**	**14,556**	**81,656**
Total assets	**939,147**	**756,961**	**182,186**	**1,933,625**	**897,216**	**548,978**	**487,431**	**462,397**	**844,597**	**2,495,221**
Income and deductions from a trade or business: [1]										
Total income	**7,973,834**	**6,040,201**	**1,933,633**	**10,740,512**	**3,582,199**	**5,913,155**	**1,245,159**	**1,231,330**	**2,697,637**	**8,946,065**
Business receipts	7,906,398	5,976,231	1,930,167	10,527,360	3,394,817	5,893,974	1,238,570	1,226,885	2,616,754	8,859,894
Ordinary income from other partnerships and fiduciaries	139	77	63	127,391	127,022	369	—	—	2,011	13,582
Farm net profit	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	13,170	13,112	58	16,626	13,303	918	2,405	3	3,343	11,282
Other income	54,127	50,782	3,345	69,135	47,057	17,894	4,184	4,442	75,529	61,305
Total deductions	**7,595,991**	**5,769,797**	**1,826,194**	**10,215,533**	**3,360,402**	**5,712,959**	**1,142,173**	**1,140,215**	**2,438,569**	**8,206,353**
Cost of sales and operations	6,113,158	4,708,200	1,404,958	8,807,586	2,913,795	5,120,926	772,865	767,610	1,782,410	3,735,341
Inventory, beginning of year	396,550	358,051	38,499	628,968	363,290	110,485	155,193	273,087	397,742	119,100
Purchases	5,817,235	4,464,467	1,352,768	8,611,539	2,820,019	5,011,613	779,907	757,072	1,647,892	3,155,926
Cost of labor	42,550	22,623	19,927	45,748	25,981	18,486	1,281	15,935	29,179	332,473
Additional inventory costs	12,184	5,634	6,550	7,862	4,383	3,158	320	652	3,312	516
Other costs	260,669	232,911	27,758	94,871	47,720	42,032	5,119	13,989	76,778	197,898
Less: Inventory, end of year	433,050	392,507	40,543	728,830	435,292	124,637	168,902	293,126	382,475	116,121
Salaries and wages	539,059	371,089	167,969	399,418	127,517	180,602	91,299	112,850	188,067	1,493,082
Less: Jobs credit	749	749	—	21	—	21	—	4	1	860
Guaranteed payments to partners	30,169	22,651	7,518	64,718	12,896	26,963	24,859	14,541	11,564	91,971
Rent paid	129,733	84,817	44,917	129,393	33,995	65,051	30,347	49,413	56,259	538,743
Interest paid	60,184	49,428	10,756	75,661	40,699	18,615	16,347	9,777	28,561	108,585
Taxes paid	95,721	73,156	22,565	101,096	23,333	64,510	13,253	25,116	37,578	259,829
Bad debts	3,671	2,598	1,073	8,344	2,768	2,924	2,652	1,774	6,543	1,911
Repairs	37,246	27,422	9,824	33,231	10,624	18,147	4,459	3,223	8,455	125,769
Depreciation	86,657	63,160	23,497	73,441	32,754	28,225	12,462	11,206	21,552	199,213
Depletion	—	—	—	—	—	—	—	—	—	413
Pension, profit sharing, annuity and bond purchase plans	6,364	6,000	364	2,204	910	1,021	273	325	1,577	1,757
Employee benefit plans	9,513	6,998	2,515	14,454	7,670	3,378	3,406	1,437	3,649	22,462
Net loss from other partnerships and fiduciaries	64	64	—	382	360	—	22	691	34	871
Farm, net loss	407	407	—	769	620	149	—	—	838	13
Net loss, noncapital assets	48	45	3	368	13	355	—	997	1	713
Other deductions	484,748	354,513	130,235	504,489	152,448	182,112	169,928	141,259	291,482	1,626,541
Net income from trade or business (less deficit)	**377,843**	**270,404**	**107,438**	**524,979**	**221,797**	**200,196**	**102,986**	**91,115**	**259,068**	**739,711**
Income	379,192	271,754	107,438	529,919	222,407	200,256	107,256	92,123	260,067	743,472
Deficit	1,349	1,349	—	4,940	610	60	4,270	1,008	999	3,761
Portfolio income:										
Total (less deficit)	**16,406**	**14,142**	**2,264**	**32,656**	**12,723**	**9,810**	**10,123**	**5,981**	**9,810**	**28,759**
Interest income	4,537	3,738	798	26,208	11,978	5,776	8,454	5,788	9,207	20,780
Dividend income	67	25	42	1,798	9	68	1,721	177	392	2,222
Royalty income	2	2	—	17	17	—	—	10	—	9
Net short-term capital gain (less loss)	258	252	6	1,366	-0	1,366	—	1	-26	120
Net long-term capital gain (less loss)	11,534	10,118	1,417	3,224	724	2,552	-52	-1	237	5,443
Other portfolio income (less loss)	8	8	—	43	-5	47	—	5	—	185
Real estate rental income (deficit)	**16,529**	**16,490**	**39**	**15,932**	**7,327**	**4,159**	**4,445**	**102**	**627**	**9,051**
Income	16,607	16,566	42	16,474	7,330	4,363	4,781	102	1,303	9,256
Deficit	78	76	2	543	3	204	336	—	676	205
Net income (deficit) from other rental activity	**682**	**682**	**—**	**3,589**	**1,292**	**149**	**2,148**	**—**	**-255**	**525**
Income	682	682	—	3,589	1,292	149	2,148	—	—	525
Deficit	—	—	—	—	—	—	—	—	255	—
Net income	**399,668**	**291,350**	**108,318**	**572,565**	**242,416**	**210,396**	**119,754**	**97,197**	**269,039**	**772,483**

Footnote at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—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
	Drinking places	Liquor stores	Other retail stores			Total	Banking and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies	
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Partnerships with net income										
Number of partnerships	**3,120**	**1,612**	**28,073**	**1,052**	**418,634**	**96,518**	**2,000**	**2,642**	**91,876**	**5,972**
Number of partners	**7,139**	**3,804**	**82,260**	**3,157**	**6,479,222**	**2,764,515**	**133,663**	**127,607**	**2,503,245**	**17,263**
Total assets	**103,348**	**219,873**	**5,842,271**	**454,635**	**695,036,802**	**378,106,741**	**15,195,373**	**159,497,405**	**203,413,963**	**3,539,665**
Income and deductions from a trade or business:[1]										
Total income	**378,776**	**891,355**	**8,975,078**	**517,015**	**72,398,155**	**34,011,644**	**1,932,123**	**24,573,716**	**7,505,804**	**3,457,185**
Business receipts	364,341	880,055	8,727,766	460,390	55,537,022	22,210,125	1,317,045	16,474,827	4,418,253	2,662,671
Ordinary income from other partnerships and fiduciaries	—	—	165,029	—	3,251,440	2,115,914	2,210	597,353	1,516,351	34
Farm net profit	—	—	54	—	30,540	13,542	—	—	13,542	—
Net gain, noncapital assets	—	28	11,534	—	710,828	52,601	2,910	104	49,587	4,328
Other income	14,435	11,272	70,695	56,626	12,868,326	9,619,463	609,959	7,501,432	1,508,071	790,151
Total deductions	**326,874**	**841,088**	**8,033,366**	**475,641**	**58,084,157**	**28,618,966**	**1,626,573**	**22,195,880**	**4,796,513**	**2,970,716**
Cost of sales and operations	132,465	708,017	5,522,389	314,364	33,099,169	11,809,435	630,518	7,946,533	3,232,383	681,770
Inventory, beginning of year	6,534	97,886	1,159,906	29,514	8,584,370	370,430	11,350	182,248	176,832	—
Purchases	125,404	656,545	4,671,750	295,531	15,253,987	8,242,475	270,714	7,777,118	194,644	827
Cost of labor	—	714	44,283	474	282,666	61,212	—	53,183	8,029	25,998
Additional inventory costs	—	1,425	16,818	86	418,337	11,001	—	2,079	8,922	—
Other costs	7,375	8,324	927,470	33,731	16,310,783	3,403,059	361,797	107,956	2,933,306	585,204
Less: Inventory, end of year	6,848	104,688	1,352,392	44,972	8,849,007	316,595	13,342	176,051	127,202	150
Salaries and wages	50,023	25,172	649,677	52,497	3,863,373	2,760,114	144,260	2,477,589	138,265	340,305
Less: Jobs credit	—	—	8,560	—	821	821	13	808	—	—
Guaranteed payments to partners	5,298	12,558	96,667	1,177	1,089,307	863,635	5,217	619,989	238,429	45,446
Rent paid	30,962	21,011	277,755	15,797	496,197	313,592	20,780	273,952	18,860	50,607
Interest paid	4,826	11,717	147,416	23,075	10,596,330	9,443,243	572,514	8,429,767	440,963	19,867
Taxes paid	13,777	10,432	101,516	6,857	479,524	206,241	7,729	175,598	22,913	30,607
Bad debts	87	826	51,748	162	74,077	40,493	29,087	4,574	6,832	10,882
Repairs	3,539	1,996	51,793	2,996	162,147	111,443	2,860	106,205	2,378	3,122
Depreciation	6,556	11,259	113,963	12,028	420,863	198,884	8,881	164,918	25,085	17,136
Depletion	—	139	149	766	727	10	—	—	10	441
Pension, profit sharing, annuity and bond purchase plans	—	31	9,173	405	183,235	170,217	1,010	162,338	6,868	8,573
Employee benefit plans	85	553	26,795	3,891	77,366	36,036	10,055	22,522	3,458	11,917
Net loss from other partnerships and fiduciaries	—	—	1,692	—	176,898	97,367	342	13,767	83,258	468
Farm, net loss	—	—	—	—	16,984	15,564	—	—	15,564	—
Net loss, noncapital assets	—	—	1,034	—	7,318	1,032	136	107	789	2,574
Other deductions	79,256	37,377	990,158	41,626	7,341,463	2,552,482	193,195	1,798,828	560,459	1,747,003
Net income from trade or business (less deficit)	**51,902**	**50,267**	**941,713**	**41,375**	**14,313,999**	**5,392,678**	**305,550**	**2,377,836**	**2,709,291**	**486,468**
Income	51,902	50,267	942,404	41,404	14,891,266	5,697,440	310,861	2,458,464	2,928,115	489,697
Deficit	—	—	691	29	577,267	304,763	5,311	80,627	218,824	3,229
Portfolio income:										
Total (less deficit)	**191**	**3,262**	**39,242**	**1,009**	**34,792,248**	**26,245,901**	**351,369**	**1,668,240**	**24,226,293**	**97,658**
Interest income	191	303	25,913	1,008	13,883,474	8,502,159	294,053	525,116	7,682,990	79,130
Dividend income	—	—	2,743	—	2,848,348	2,653,463	2,852	100,893	2,549,718	2,000
Royalty income	—	—	10	—	220,561	77,609	—	134	77,475	1
Net short-term capital gain (less loss)	—	—	58	1	8,512,328	8,340,106	28,987	737,510	7,573,609	2,782
Net long-term capital gain (less loss)	—	2,958	10,488	—	8,766,476	6,418,356	25,525	302,385	6,090,446	13,597
Other portfolio income (less loss)	—	—	31	—	561,061	254,209	-48	2,203	252,054	149
Real estate rental income (deficit)	**427**	**-3**	**7,973**	**2,693**	**15,589,026**	**228,695**	**-2,415**	**-421**	**231,531**	**30,661**
Income	427	2	8,992	2,693	16,546,158	330,869	1,621	162	329,085	32,583
Deficit	—	4	1,019	—	957,132	102,174	4,037	584	97,554	1,922
Net income (deficit) from other rental activity	**—**	**-48**	**33**	**—**	**336,446**	**56,038**	**2,998**	**-3,642**	**56,683**	**668**
Income	—	—	55	—	370,335	74,748	2,998	7,108	64,643	668
Deficit	—	48	22	—	33,888	18,710	—	10,750	7,960	—
Net income	**52,520**	**50,520**	**978,415**	**45,075**	**47,752,916**	**17,164,851**	**602,989**	**3,002,118**	**13,559,743**	**599,076**

Footnote at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—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						Hotels and other lodging places		
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers and managers	Other real estate	Total	Total	Motels, motor hotels and tourist courts	Other lodging places
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Partnerships with net income									
Number of partnerships	**316,144**	**258,639**	**24,619**	**8,537**	**24,350**	**189,489**	**8,110**	**3,007**	**5,103**
Number of partners	**3,697,444**	**3,061,048**	**177,776**	**136,228**	**322,391**	**1,395,122**	**74,260**	**28,727**	**45,533**
Total assets	**313,390,396**	**252,760,497**	**9,178,446**	**5,382,893**	**46,068,560**	**65,511,909**	**13,703,613**	**3,620,935**	**10,082,677**
Income and deductions from a trade or business: [1]									
Total income	**34,929,327**	**6,589,662**	**363,545**	**2,602,658**	**25,373,462**	**133,726,959**	**8,932,657**	**1,758,737**	**7,173,920**
Business receipts	30,664,226	4,506,004	318,103	2,268,776	23,571,342	125,830,759	8,317,229	1,693,059	6,624,171
Ordinary income from other partnerships and fiduciaries	1,135,491	340,006	128	70,905	724,452	856,153	16,962	—	16,962
Farm net profit	16,998	6,508	5,219	4,925	346	528	—	—	—
Net gain, noncapital assets	653,899	503,516	17,517	6,295	126,571	617,723	222,243	17,980	204,263
Other income	2,458,712	1,233,627	22,578	251,756	950,751	6,421,795	376,224	47,699	328,525
Total deductions	**26,494,474**	**4,227,183**	**282,927**	**2,047,414**	**19,936,951**	**97,801,119**	**8,063,736**	**1,562,814**	**6,500,922**
Cost of sales and operations	20,607,965	2,531,385	162,294	747,231	17,167,055	21,896,966	3,356,758	180,012	3,176,746
Inventory, beginning of year	8,213,940	691,505	5,841	63,184	7,453,410	746,755	48,551	7,245	41,306
Purchases	7,010,685	813,323	78,418	289,717	5,829,228	9,230,977	442,525	109,044	333,481
Cost of labor	195,456	20,768	—	2,868	171,820	3,412,365	311,318	36,302	275,016
Additional inventory costs	407,335	10,003	—	74	397,258	36,110	722	46	676
Other costs	12,322,520	1,479,865	79,963	480,487	10,282,205	8,741,665	2,596,591	34,036	2,562,555
Less: Inventory, end of year	8,532,262	618,444	1,927	160,813	7,751,078	866,001	46,610	6,660	39,950
Salaries and wages	762,954	213,191	6,547	317,589	225,627	28,408,115	1,011,236	285,281	725,955
Less: Jobs credit	—	—	—	—	—	262,131	1,527	533	994
Guaranteed payments to partners	180,227	38,774	2,346	22,759	116,348	3,809,671	44,485	25,303	19,182
Rent paid	131,997	34,976	543	69,910	26,568	6,059,943	124,509	22,725	101,784
Interest paid	1,133,219	370,817	32,827	105,777	623,799	2,012,102	627,828	211,827	416,001
Taxes paid	242,676	82,119	18,831	34,862	106,864	3,198,275	422,308	87,576	334,732
Bad debts	22,702	7,708	56	2,921	12,017	281,994	9,773	2,431	7,341
Repairs	47,582	14,240	5,014	10,986	17,342	795,173	125,529	46,153	79,376
Depreciation	204,843	103,131	10,243	33,289	58,180	3,523,033	482,479	162,116	320,363
Depletion	277	—	277	—	—	786	85	—	85
Pension, profit sharing, annuity and bond purchase plans	4,446	2,285	—	696	1,464	683,278	8,388	1,016	7,372
Employee benefit plans	29,413	13,758	253	8,262	7,141	1,120,472	94,385	19,063	75,323
Net loss from other partnerships and fiduciaries	79,063	39,707	202	1,873	37,280	67,327	6,058	3,985	2,073
Farm, net loss	1,420	313	420	141	547	2,301	—	—	—
Net loss, noncapital assets	3,712	2,275	12	70	1,356	10,650	961	—	961
Other deductions	3,041,977	772,505	43,063	691,049	1,535,361	26,193,164	1,750,481	515,859	1,234,622
Net income from trade or business (less deficit)	**8,434,853**	**2,362,479**	**80,619**	**555,244**	**5,436,511**	**35,925,840**	**868,921**	**195,923**	**672,998**
Income	8,704,128	2,560,381	92,042	561,960	5,489,746	36,070,400	902,296	204,542	697,754
Deficit	269,275	197,901	11,423	6,716	53,235	144,560	33,375	8,619	24,756
Portfolio income:									
Total (less deficit)	**8,448,689**	**6,562,308**	**509,180**	**204,932**	**1,172,270**	**1,874,897**	**331,024**	**107,050**	**223,974**
Interest income	5,302,186	4,454,553	134,653	112,114	600,866	1,062,629	211,977	85,970	126,006
Dividend income	192,885	177,213	3,709	3,869	8,094	80,783	7,383	379	7,004
Royalty income	142,952	57,216	83,703	2	2,031	66,588	—	—	—
Net short-term capital gain (less loss)	169,440	111,646	165	2,609	55,021	9,686	195	52	143
Net long-term capital gain (less loss)	2,334,524	1,557,997	196,947	84,475	495,105	627,145	110,597	20,649	89,947
Other portfolio income (less loss)	306,703	203,683	90,004	1,863	11,153	28,067	873	—	873
Real estate rental income (deficit)	**15,329,671**	**14,720,039**	**486,856**	**29,573**	**93,203**	**463,768**	**255,412**	**23,334**	**232,078**
Income	16,182,707	15,483,630	494,492	62,111	142,474	512,499	258,250	23,476	234,774
Deficit	853,035	763,590	7,637	32,538	49,270	48,732	2,837	141	2,696
Net income (deficit) from other rental activity	**279,740**	**210,073**	**19,021**	**25,957**	**24,689**	**1,668,181**	**—**	**—**	**—**
Income	294,919	219,232	20,485	27,981	27,221	1,691,416	—	—	—
Deficit	15,178	9,159	1,464	2,024	2,532	23,235	—	—	—
Net income	**29,988,990**	**22,185,257**	**898,564**	**728,621**	**6,176,548**	**39,295,855**	**1,344,566**	**305,607**	**1,038,959**

Footnote at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—Continued

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

Item	Services—continued											
	Personal services					Business services	Automotive repair and other services					
								Automobile repair services				
	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services		Total	Total	General automotive repair shops	Other automobile repair	Automobile parking and other services	Miscellaneous repair services
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Partnerships with net income												
Number of partnerships	**14,679**	**4,837**	**2,775**	**2,642**	**4,425**	**39,959**	**19,394**	**13,709**	**5,414**	**8,295**	**5,685**	**6,683**
Number of partners	**32,497**	**9,675**	**5,550**	**7,926**	**9,346**	**522,278**	**45,004**	**29,084**	**12,397**	**16,687**	**15,920**	**13,858**
Total assets	**647,890**	**172,991**	**45,549**	**11,045**	**418,304**	**15,654,855**	**1,117,194**	**398,015**	**224,635**	**173,380**	**719,178**	**145,629**
Income and deductions from a trade or business: [1]												
Total income	**1,569,792**	**438,736**	**142,238**	**117,739**	**871,080**	**13,506,436**	**4,398,798**	**3,172,628**	**1,517,443**	**1,655,185**	**1,226,170**	**600,065**
Business receipts	1,563,181	438,611	142,227	111,749	870,595	12,638,776	4,348,932	3,150,094	1,495,115	1,654,980	1,198,837	599,073
Ordinary income from other partnerships and fiduciaries	29	—	—	—	29	12,886	1,765	—	—	—	1,765	—
Farm net profit	—	—	—	—	—	433	—	—	—	—	—	—
Net gain, noncapital assets	7	—	—	—	7	255,858	4,130	530	519	11	3,600	116
Other income	6,574	125	11	5,989	448	598,482	43,971	22,004	21,809	194	21,968	875
Total deductions	**1,236,066**	**365,667**	**114,329**	**90,270**	**665,802**	**11,240,303**	**3,766,731**	**2,712,836**	**1,319,036**	**1,393,800**	**1,053,895**	**476,904**
Cost of sales and operations	354,883	42,851	45,099	30,770	236,164	6,198,988	2,151,773	1,553,923	772,305	781,618	597,850	348,054
Inventory, beginning of year	24,086	1,213	2,178	264	20,431	156,407	164,678	86,684	45,666	41,018	77,994	50,570
Purchases	157,680	5,355	13,093	666	138,566	3,438,046	1,857,322	1,300,300	703,694	596,606	557,023	222,309
Cost of labor	101,806	5,094	26,026	28,592	42,095	583,254	183,125	153,602	42,245	111,357	29,523	40,047
Additional inventory costs	5,084	—	4,980	—	104	732	27	—	—	—	27	96
Other costs	82,312	32,604	51	1,380	48,277	2,040,788	109,251	101,872	16,917	84,955	7,379	29,956
Less: Inventory, end of year	21,805	1,414	1,229	132	19,029	170,654	169,913	88,535	36,216	52,319	81,378	48,228
Salaries and wages	97,239	47,145	1,993	—	48,101	1,277,039	435,617	350,368	190,079	160,290	85,249	16,123
Less: Jobs credit	—	—	—	—	—	1,362	—	—	—	—	—	—
Guaranteed payments to partners	75,370	8,545	16,489	5,944	44,392	103,670	58,632	53,215	36,484	16,732	5,416	18,243
Rent paid	118,839	56,343	17,493	33,167	11,835	283,479	203,998	133,094	59,602	73,493	70,904	13,877
Interest paid	14,573	4,089	1,872	—	8,612	200,018	52,400	26,189	18,335	7,853	26,211	3,993
Taxes paid	25,963	9,780	1,970	4,740	9,473	151,380	85,180	66,775	36,875	29,900	18,405	6,768
Bad debts	1,877	—	—	—	1,877	54,484	5,603	3,410	1,552	1,858	2,193	300
Repairs	18,400	12,830	451	1,370	3,749	47,810	32,296	22,320	9,483	12,837	9,975	1,910
Depreciation	63,469	50,186	4,673	—	8,610	440,119	79,887	38,032	20,265	17,767	41,855	6,389
Depletion	—	—	—	—	—	—	116	116	—	116	—	—
Pension, profit sharing, annuity and bond purchase plans	4,737	—	—	—	4,737	42,354	915	796	—	796	119	346
Employee benefit plans	2,987	—	—	—	2,987	85,460	10,461	7,997	4,883	3,114	2,463	415
Net loss from other partnerships and fiduciaries	—	—	—	—	—	9,079	—	—	—	—	—	—
Farm, net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	—	—	—	—	—	3,355	270	169	—	169	100	—
Other deductions	457,728	133,897	24,288	14,279	285,264	2,344,430	649,584	456,431	169,173	287,257	193,154	60,485
Net income from trade or business (less deficit)	**333,725**	**73,069**	**27,909**	**27,469**	**205,278**	**2,266,133**	**632,067**	**459,792**	**198,406**	**261,386**	**172,275**	**123,161**
Income	333,826	73,069	27,909	27,469	205,379	2,310,584	633,678	459,792	198,406	261,386	173,886	123,243
Deficit	101	—	—	—	101	44,451	1,611	—	—	—	1,611	83
Portfolio income:												
Total (less deficit)	**18,449**	**1,070**	**—**	**203**	**17,176**	**514,967**	**22,804**	**4,330**	**1,961**	**2,369**	**18,474**	**728**
Interest income	9,674	262	—	203	9,208	247,363	10,777	1,363	380	983	9,414	728
Dividend income	1,291	808	—	—	483	13,640	8,632	1,615	288	1,327	7,017	—
Royalty income	—	—	—	—	—	2,081	23	—	—	—	23	—
Net short-term capital gain (less loss)	−35	—	—	—	−35	−766	1,353	1,353	1,293	60	—	—
Net long-term capital gain (less loss)	7,520	—	—	—	7,520	249,426	1,238	—	—	—	1,238	—
Other portfolio income (less loss)	—	—	—	—	—	3,222	781	—	—	—	781	—
Real estate rental income (deficit)	**10,590**	**—**	**—**	**9,375**	**1,215**	**135,951**	**22,029**	**16,769**	**1,567**	**15,203**	**5,259**	**—**
Income	10,590	—	—	9,375	1,215	151,193	23,065	17,805	2,602	15,203	5,260	—
Deficit	—	—	—	—	—	15,241	1,037	1,036	1,036	—	1	—
Net income (deficit) from other rental activity	**1,726**	**—**	**—**	**—**	**1,726**	**1,568,200**	**63,299**	**—**	**—**	**—**	**63,299**	**—**
Income	1,726	—	—	—	1,726	1,588,816	63,299	—	—	—	63,299	—
Deficit	—	—	—	—	—	20,616	—	—	—	—	—	—
Net income	**357,006**	**74,139**	**27,909**	**37,047**	**217,911**	**4,236,591**	**737,608**	**479,539**	**200,641**	**278,898**	**258,069**	**123,888**

Footnote at end of table.

Table 1.—Total Assets, Trade or Business Income, Portfolio Income and Net Rental Income for Selected Industrial Groups—Continued

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

Item	Services—continued												Nature of business not allocable
	Amusement and recreation services, including motion pictures	Medical and health services			Legal services	Child day care services	Engineering and architectural services	Acctg, auditing & bookkeeping services			Management, consulting, and public relations service	Other services	
		Total	Offices of physicians	Other medical and health services				Total	Certified public accountants	Other accounting, auditing and bookkeeping services			
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
Partnerships with net income													
Number of partnerships	**11,849**	**22,841**	**8,005**	**14,837**	**25,262**	**1,044**	**5,667**	**12,426**	**4,971**	**7,455**	**5,926**	**15,649**	**12,941**
Number of partners	**230,327**	**139,021**	**29,879**	**109,142**	**128,299**	**2,089**	**16,118**	**51,853**	**29,029**	**22,824**	**62,938**	**76,579**	**62,478**
Total assets	**8,628,052**	**6,808,327**	**1,193,318**	**5,615,010**	**9,128,023**	**—**	**757,688**	**3,274,486**	**2,100,550**	**1,173,937**	**2,772,478**	**2,873,674**	**941,608**
Income and deductions from a trade or business: [1]													
Total income	**10,284,983**	**21,423,868**	**8,434,672**	**12,989,196**	**43,699,480**	**70,741**	**4,322,110**	**17,462,346**	**11,657,882**	**5,804,464**	**3,285,918**	**4,169,764**	**1,441,564**
Business receipts	7,530,344	19,362,502	8,380,005	10,982,497	42,866,950	70,741	4,275,876	17,378,093	11,598,257	5,779,836	3,044,896	3,834,167	1,371,874
Ordinary income from other partnerships and fiduciaries	115,731	425,756	6,317	419,439	55,712	—	7,725	16,768	14,931	1,837	16,671	186,148	7,766
Farm net profit	—	10	—	10	—	—	—	—	—	—	—	84	2,677
Net gain, noncapital assets	97,292	6,785	2,653	4,132	4,451	—	2,049	498	492	5	5,105	19,189	15,901
Other income	2,541,617	1,628,815	45,697	1,583,118	772,368	—	36,460	66,987	44,202	22,785	219,246	130,177	43,346
Total deductions	**8,062,791**	**14,383,436**	**4,530,732**	**9,852,704**	**27,106,509**	**44,137**	**3,708,567**	**13,713,515**	**9,225,830**	**4,487,686**	**2,671,247**	**3,327,175**	**1,100,530**
Cost of sales and operations	2,062,932	1,834,506	127,624	1,706,882	414,113	—	1,502,527	146,805	119,540	27,265	1,389,238	2,136,388	676,333
Inventory, beginning of year	173,830	33,555	570	32,985	—	—	3,553	161	161	—	18,753	72,612	127,103
Purchases	564,818	529,566	7,018	522,548	1,982	—	260,711	5,514	1,105	4,409	298,163	1,452,339	516,486
Cost of labor	107,100	436,105	19,027	417,078	32,062	—	348,554	109,277	90,874	18,403	989,083	170,634	48,745
Additional inventory costs	9,285	2	2	—	6,301	—	—	—	—	—	—	13,860	2,670
Other costs	1,294,815	833,616	102,251	731,364	317,916	—	737,777	31,928	27,475	4,453	107,215	559,499	95,243
Less: Inventory, end of year	209,004	39,713	1,244	38,468	—	—	3,465	75	75	—	23,977	132,557	154,458
Salaries and wages	1,335,977	3,903,424	1,300,020	2,603,403	12,384,945	13,214	740,475	6,488,038	4,287,348	2,200,690	389,459	315,330	105,453
Less: Jobs credit	121	2,078	1,923	155	208,084	—	—	101	101	—	—	48,858	—
Guaranteed payments to partners	124,388	735,812	338,664	397,148	1,348,032	—	179,738	978,066	693,685	284,381	91,047	52,189	5,051
Rent paid	210,548	866,042	368,382	497,660	2,957,832	5,605	146,945	1,016,789	661,036	355,753	56,343	55,137	34,259
Interest paid	208,535	298,033	61,316	236,717	348,532	31	16,747	182,341	128,920	53,421	36,673	22,397	38,679
Taxes paid	171,364	398,306	129,041	269,266	1,178,130	1,145	107,410	573,626	381,360	192,266	35,512	41,183	34,196
Bad debts	11,066	129,351	5,070	124,281	49,986	—	3,156	9,394	7,394	2,000	694	6,310	1,591
Repairs	134,423	129,071	37,133	91,937	206,268	1,011	15,074	58,844	44,959	13,886	7,459	17,077	7,017
Depreciation	599,077	441,492	105,395	336,097	862,548	535	39,670	414,103	291,664	122,439	46,723	46,541	21,641
Depletion	—	21	21	—	427	—	—	137	137	—	—	—	—
Pension, profit sharing, annuity and bond purchase plans	17,386	79,310	57,101	22,209	316,520	—	23,963	167,796	93,529	74,267	17,693	3,869	834
Employee benefit plans	32,100	256,089	49,576	206,513	396,588	—	39,176	184,386	93,911	90,476	9,031	9,394	1,851
Net loss from other partnerships and fiduciaries	7,202	454	339	114	2,100	—	542	196	196	—	41,327	369	3,399
Farm, net loss	—	—	—	—	—	—	—	—	—	—	—	2,301	—
Net loss, noncapital assets	1,663	392	50	342	3,629	—	12	318	286	32	—	50	81
Other deductions	3,146,253	5,313,211	1,952,923	3,360,288	6,844,940	22,596	893,132	3,492,775	2,421,965	1,070,810	550,049	667,499	170,145
Net income from trade or business (less deficit)	**2,222,192**	**7,040,432**	**3,903,940**	**3,136,492**	**16,592,971**	**26,604**	**613,543**	**3,748,831**	**2,432,053**	**1,316,778**	**614,671**	**842,589**	**341,035**
Income	2,228,772	7,048,690	3,904,055	3,144,635	16,593,415	26,604	613,595	3,749,020	2,432,053	1,316,967	660,818	845,860	355,399
Deficit	6,580	8,258	115	8,143	444	—	52	189	—	189	46,147	3,271	14,364
Portfolio income:													
Total (less deficit)	**353,880**	**97,203**	**31,518**	**65,684**	**176,781**	**108**	**12,076**	**61,055**	**37,770**	**23,285**	**178,446**	**107,376**	**91,488**
Interest income	98,538	90,188	27,732	62,456	134,406	108	12,403	54,641	31,999	22,642	121,525	70,302	33,154
Dividend income	8,741	1,127	287	840	17,135	—	123	691	686	5	16,568	5,453	564
Royalty income	57,304	—	—	—	181	—	—	—	—	—	448	6,552	11,252
Net short-term capital gain (less loss)	482	1,234	-28	1,261	783	—	-472	21	-1	21	-2,231	9,122	-5,771
Net long-term capital gain (less loss)	188,137	4,577	3,470	1,107	6,288	—	22	517	439	78	42,136	16,686	52,273
Other portfolio income (less loss)	677	77	57	20	17,988	—	—	5,186	4,647	539	—	-739	16
Real estate rental income (deficit)	**8,223**	**12,023**	**6,454**	**5,569**	**7,675**	**—**	**-632**	**492**	**38**	**454**	**3,878**	**8,125**	**13,553**
Income	15,086	17,191	7,363	9,828	18,794	—	63	586	132	454	8,766	8,914	15,196
Deficit	6,864	5,168	909	4,259	11,119	—	695	94	94	—	4,887	789	1,642
Net income (deficit) from other rental activity	**8,934**	**3,865**	**606**	**3,259**	**1,184**	**—**	**—**	**312**	**311**	**—**	**2,032**	**18,629**	**19,276**
Income	8,934	5,731	633	5,098	1,436	—	—	312	311	—	2,032	19,130	19,276
Deficit	—	1,866	27	1,839	252	—	—	—	—	—	—	501	—
Net income	**2,404,609**	**7,147,712**	**3,939,076**	**3,208,636**	**16,771,540**	**26,711**	**625,437**	**3,810,153**	**2,469,734**	**1,340,419**	**759,122**	**950,912**	**418,850**

[1] Due to significant changes to Form 1065, Total Receipts as reported for prior years may be derived by adding amounts shown for Total income, Net rental income (loss), and the following items listed under Portfolio income: interest, dividend, and royalty.

[2] Net income (less deficit) is the sum of net income from trade or business, portfolio income distributed directly to partners (not including net short-term or long-term capital gains), real estate rental income (less deficit) and net income from other rental activity (less deficit).

NOTE: Detail may not add to totals due to rounding.

Table 2.—Balance Sheets for Selected Industrial Groups

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

Item	All Industries	Agriculture, forestry, and fishing								
		Total	Farms							
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep and goats	Dairy farms
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Partnerships with and without net income										
Number of partnerships	**1,635,164**	**131,057**	**109,510**	**50,249**	**4,392**	**8,702**	**3,293**	**13,248**	**2,849**	**16,299**
Number of partners	**18,431,918**	**591,133**	**406,705**	**143,389**	**15,059**	**77,948**	**7,390**	**72,033**	**12,943**	**37,620**
Total assets	**1,791,027,273**	**25,219,433**	**19,041,084**	**6,703,868**	**663,122**	**4,014,004**	**810,774**	**2,634,952**	**285,886**	**1,513,771**
Cash	62,785,635	1,737,971	1,436,273	667,963	186,510	235,331	4,551	121,221	5,801	106,574
Trade notes and accounts receivable	77,224,078	879,712	568,549	100,047	37,135	191,954	103,399	14,211	3,207	50,684
Less: Allowance for bad debts	1,315,991	4,769	1,380	578	—	184	—	—	—	84
Inventories	59,442,619	1,299,169	1,053,680	194,369	597	130,312	429,948	111,424	10,910	50,733
Federal and State Government obligations	15,746,202	207,119	204,437	12,001	603	182,263	6,090	—	—	—
Tax-exempt securities	1,976,970	39,831	39,831	3,564	—	34,889	1,255	—	—	—
Other current assets	118,300,619	1,098,617	761,814	293,872	57,372	106,227	9,251	63,060	36	74,995
Mortgage and real estate loans	50,921,438	567,042	466,595	51,172	25,850	174,010	67,745	123,465	—	24,307
Other investments	189,697,253	1,293,035	832,487	187,501	32,288	104,618	15,035	300,398	—	24,034
Buildings and other depreciable assets	1,002,296,389	15,359,731	12,930,934	3,658,470	465,900	2,820,963	181,980	1,564,221	258,016	2,136,353
Less: Accumulated depreciation	332,532,823	9,287,561	8,048,968	2,572,596	317,273	1,569,362	102,505	962,885	209,686	1,348,318
Depletable assets	27,240,020	1,347,835	20,569	1,944	—	17,250	—	1,127	—	—
Less: Accumulated depletion	7,401,730	83,800	12,966	1,320	—	11,646	—	—	—	—
Land	213,854,531	7,995,413	7,223,240	3,583,736	163,440	1,345,987	76,922	968,808	59,232	211,530
Intangible assets	68,578,844	228,151	192,264	44,755	174	86,012	330	12,103	—	14,827
Less: Accumulated amortization	27,575,030	90,469	75,224	7,583	51	37,793	83	2,912	—	7,100
Other assets	271,788,247	2,632,407	1,448,949	486,552	10,576	203,171	16,856	320,709	158,369	175,234
Total liabilities and capital	**1,791,027,273**	**25,219,433**	**19,041,084**	**6,703,868**	**663,122**	**4,014,004**	**810,774**	**2,634,952**	**285,886**	**1,513,771**
Accounts payable	51,695,075	528,645	335,031	61,964	1,110	105,192	22,063	26,949	3,151	13,611
Mortgages, notes, bonds payable in less than 1 year	86,933,328	2,627,096	2,230,657	770,716	118,041	151,004	500,673	175,921	69,894	280,921
Other current liabilities	110,064,162	1,262,013	1,049,450	164,821	1,883	727,214	7,453	19,849	43	14,207
All nonrecourse loans	461,008,315	1,264,406	1,235,409	310,151	—	914,954	—	—	—	—
Mortgages, notes, bonds payable in 1 year or more	512,127,625	8,961,840	7,721,283	2,354,295	89,889	2,017,895	101,731	875,828	107,922	975,069
Other liabilities	213,417,185	1,762,777	1,224,599	158,195	29,546	166,158	63,948	502,165	152,473	43,166
Partners capital accounts	355,781,582	8,812,656	5,244,655	2,883,727	422,653	-68,413	114,907	1,034,241	-47,598	186,798
Partnerships with net income										
Number of partnerships	**897,950**	**82,931**	**70,515**	**36,362**	**2,719**	**6,433**	**881**	**6,791**	**701**	**12,688**
Number of partners	**10,806,237**	**322,734**	**260,846**	**109,699**	**11,711**	**40,263**	**2,135**	**53,025**	**3,298**	**29,808**
Total assets	**893,119,948**	**11,166,334**	**9,421,475**	**3,651,613**	**619,344**	**1,976,693**	**637,542**	**935,406**	**22,849**	**696,316**
Cash	41,994,532	1,218,664	1,010,159	428,251	184,637	121,589	1,719	95,728	989	104,559
Trade notes and accounts receivable	46,893,584	466,635	298,602	54,891	1,362	87,756	87,273	6,870	3,207	25,265
Less: Allowance for bad debts	687,241	2,129	833	578	—	171	—	—	—	84
Inventories	28,416,354	932,716	814,434	120,125	597	71,062	409,039	98,632	10,910	44,631
Federal and State Government obligations	11,368,202	109,543	106,862	11,757	603	84,932	6,090	—	—	—
Tax-exempt securities	1,531,002	36,267	36,267	—	—	34,889	1,255	—	—	—
Other current assets	74,469,865	571,151	487,849	239,763	56,490	18,157	8,863	46,177	36	46,669
Mortgage and real estate loans	41,946,776	318,020	269,504	51,172	25,791	112,526	1,013	78,956	—	—
Other Investments	163,787,741	345,087	309,353	159,779	31,297	82,819	10,842	10,959	—	8,640
Buildings and other depreciable assets	327,306,976	7,620,022	6,599,594	2,495,815	460,607	1,146,918	112,000	687,600	10,161	1,137,171
Less: Accumulated depreciation	142,430,581	4,956,420	4,314,935	1,927,764	313,802	571,370	56,345	445,159	3,787	706,684
Depletable assets	18,852,013	341,680	1,563	188	—	—	—	1,127	—	—
Less: Accumulated depletion	6,295,785	16,494	—	—	—	—	—	—	—	—
Land	75,188,641	3,514,544	3,237,973	1,682,998	161,238	643,113	47,807	318,127	45	24,483
Intangible assets	21,493,754	86,218	75,144	8,575	83	52,816	1	1,244	—	8,318
Less: Accumulated amortization	10,214,577	28,123	22,407	1,417	5	18,783	1	105	—	1,071
Other assets	199,498,693	608,952	512,348	328,057	10,447	110,440	7,983	35,251	1,289	4,419
Total liabilities and capital	**893,119,948**	**11,166,334**	**9,421,475**	**3,651,613**	**619,344**	**1,976,693**	**637,542**	**935,406**	**22,849**	**696,316**
Accounts payable	24,614,186	242,691	141,680	25,502	1,110	40,831	14,153	13,869	3,151	13,609
Mortgages, notes, bonds payable in less than 1 year	33,065,855	1,224,859	1,076,059	423,475	18,590	37,021	422,714	45,929	18,086	81,526
Other current liabilities	47,214,904	301,945	214,465	100,535	1,449	60,908	5,397	1,701	43	10,483
All nonrecourse loans	95,542,589	52,055	49,210	212	—	38,798	—	—	—	—
Mortgages, notes, bonds payable in 1 year or more	151,283,103	2,623,229	2,169,197	524,922	80,440	545,302	27,238	385,482	—	304,915
Other liabilities	130,759,782	426,304	361,103	156,111	29,497	117,849	5,456	9,747	256	109
Partners capital accounts	410,639,529	6,295,251	5,409,761	2,420,856	488,257	1,135,984	162,585	478,678	1,313	285,672

Table 2.—Balance Sheets for Selected Industrial Groups—Continued

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

Item	Agriculture, forestry, and fishing—continued				Mining			Construction	
	Farms—continued			Agricultural services, forestry and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
	Poultry and eggs	General livestock including animal specialty	Other farms						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Partnerships with and without net income									
Number of partnerships	**692**	**4,525**	**5,262**	**21,548**	**45,537**	**42,526**	**3,011**	**61,950**	**25,959**
Number of partners	**1,501**	**16,634**	**22,187**	**184,428**	**2,770,870**	**2,723,738**	**47,133**	**164,869**	**89,636**
Total assets	**513,459**	**1,103,099**	**798,149**	**6,178,349**	**62,073,040**	**52,214,357**	**9,858,683**	**21,149,684**	**18,970,174**
Cash	22,937	55,190	30,194	301,698	1,971,076	1,699,042	272,034	1,558,096	1,263,243
Trade notes and accounts receivable	24,433	22,291	21,187	311,163	2,950,328	2,175,482	774,846	3,681,471	3,215,897
Less: Allowance for bad debts	414	120	—	3,389	92,408	7,437	84,971	9,973	2,266
Inventories	34,351	44,913	46,123	245,489	863,482	311,783	551,699	3,336,681	3,176,715
Federal and State Government obligations	3,480	—	—	2,682	160,344	150,718	9,625	128,700	118,765
Tax-exempt securities	—	122	—	—	23,431	21,987	1,445	11,542	2,303
Other current assets	38,988	87,156	30,855	336,803	3,538,763	3,125,060	413,703	3,205,808	2,949,357
Mortgage and real estate loans	—	46	—	100,447	69,146	67,303	1,843	159,980	158,198
Other Investments	5,093	50,948	112,572	460,547	8,133,625	7,103,944	1,029,681	1,406,340	1,207,891
Buildings and other depreciable assets	356,863	880,070	608,098	2,428,796	39,447,769	31,847,724	7,600,045	6,554,093	5,305,241
Less: Accumulated depreciation	201,823	391,340	373,180	1,238,594	23,452,566	19,742,340	3,710,226	1,752,746	1,102,192
Depletable assets	248	—	—	1,327,266	23,094,481	21,885,918	1,208,563	5,944	5,944
Less: Accumulated depletion	—	—	—	70,833	6,839,548	6,636,058	203,490	2,601	2,601
Land	220,009	316,999	276,577	772,173	2,062,264	1,722,545	339,719	1,236,620	1,123,034
Intangible assets	3,107	6,561	24,394	35,887	4,729,360	3,892,322	837,038	88,927	76,989
Less: Accumulated amortization	1,043	2,190	16,469	15,245	2,457,622	2,217,909	239,713	31,488	26,226
Other assets	7,230	32,454	37,799	1,183,458	7,871,115	6,814,272	1,056,842	1,572,291	1,499,884
Total liabilities and capital	**513,459**	**1,103,099**	**798,149**	**6,178,349**	**62,073,040**	**52,214,357**	**9,858,683**	**21,149,684**	**18,970,174**
Accounts payable	20,593	62,092	18,307	193,614	2,633,412	2,042,512	590,900	2,167,139	1,947,057
Mortgages, notes, bonds payable in less than 1 year	25,278	129,910	8,299	396,439	1,352,840	923,216	429,624	4,092,876	3,892,005
Other current liabilities	2,624	76,834	34,524	212,562	1,701,543	1,144,501	557,042	1,895,908	1,549,664
All nonrecourse loans	—	—	10,304	28,997	1,778,812	1,723,335	55,478	608,922	509,727
Mortgages, notes, bonds payable in 1 year or more	264,686	221,241	712,727	1,240,558	8,541,923	6,858,825	1,683,097	5,265,012	4,944,719
Other liabilities	—	69,678	39,271	538,178	2,836,193	2,032,771	803,422	2,670,229	2,426,840
Partners capital accounts	200,279	543,344	−25,283	3,568,001	43,228,316	37,489,196	5,739,120	4,449,597	3,700,164
Partnerships with net income									
Number of partnerships	**689**	**1,877**	**1,374**	**12,416**	**25,583**	**24,620**	**964**	**45,799**	**15,276**
Number of partners	**1,495**	**5,084**	**4,328**	**61,888**	**1,975,192**	**1,964,621**	**10,570**	**113,995**	**50,170**
Total assets	**499,314**	**118,603**	**263,796**	**1,744,859**	**38,048,867**	**33,395,332**	**4,653,535**	**14,462,021**	**12,910,833**
Cash	22,925	40,424	9,338	208,505	1,695,285	1,512,538	182,747	1,335,174	1,070,633
Trade notes and accounts receivable	19,770	6,086	6,122	168,033	2,397,249	1,716,279	680,971	3,226,091	2,852,333
Less: Allowance for bad debts	—	—	—	1,295	86,732	1,966	84,766	7,471	1,774
Inventories	32,411	6,463	20,565	118,282	508,311	160,441	347,870	2,559,966	2,510,785
Federal and State Government obligations	3,480	—	—	2,682	159,863	150,237	9,625	90,548	80,613
Tax-exempt securities	—	122	—	—	23,431	21,987	1,445	7,142	1,750
Other current assets	37,941	33,115	638	83,302	1,203,519	983,430	220,089	2,475,653	2,315,691
Mortgage and real estate loans	—	46	—	48,517	65,827	65,739	88	128,574	128,574
Other Investments	5,106	−91	—	35,734	6,723,122	6,450,952	272,170	1,123,264	944,337
Buildings and other depreciable assets	347,405	66,765	135,153	1,020,428	20,849,448	16,794,895	4,054,553	3,029,535	2,034,319
Less: Accumulated depreciation	198,872	40,712	50,439	641,485	12,697,946	10,607,739	2,090,207	1,151,863	629,773
Depletable assets	248	—	—	340,117	16,979,894	16,591,162	388,732	5,843	5,843
Less: Accumulated depletion	—	—	—	16,494	5,978,128	5,826,798	151,330	2,517	2,517
Land	219,683	1,230	139,249	276,571	1,612,515	1,463,431	149,084	430,933	410,190
Intangible assets	2,944	942	221	11,075	3,779,101	3,233,452	545,649	11,485	8,800
Less: Accumulated amortization	956	37	31	5,716	2,054,991	1,845,480	209,512	4,533	3,245
Other assets	7,230	4,250	2,982	96,604	2,869,100	2,532,772	336,327	1,204,195	1,184,275
Total liabilities and capital	**499,314**	**118,603**	**263,796**	**1,744,859**	**38,048,867**	**33,395,332**	**4,653,535**	**14,462,021**	**12,910,833**
Accounts payable	18,476	6,099	4,880	101,011	1,667,170	1,219,717	447,453	1,614,435	1,446,431
Mortgages, notes, bonds payable in less than 1 year	23,948	3,770	1,000	148,800	698,699	425,709	272,990	2,801,091	2,712,742
Other current liabilities	1,928	19,457	12,565	87,480	1,023,324	785,433	237,892	1,372,866	1,200,675
All nonrecourse loans	—	—	10,200	2,845	613,302	589,709	23,592	221,845	221,845
Mortgages, notes, bonds payable in 1 year or more	259,336	1,552	40,011	454,032	4,270,145	3,659,173	610,972	3,173,569	2,980,229
Other liabilities	—	41,193	884	65,202	1,616,842	1,405,184	211,658	1,571,094	1,450,928
Partners capital accounts	195,627	46,532	194,256	885,490	28,159,386	25,310,407	2,848,979	3,707,122	2,897,985

Table 2.—Balance Sheets for Selected Industrial Groups—Continued

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

Item	Construction—continued						Manufacturing				
	Special trade contractors					Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
	Total	Plumbing, heating and air conditioning	Painting, paper hanging and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified						
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Partnerships with and without net income											
Number of partnerships	**34,308**	**7,237**	**2,134**	**4,347**	**20,590**	**1,683**	**26,263**	**5,451**	**5,290**	**198**	**15,323**
Number of partners	**71,842**	**14,610**	**4,268**	**10,650**	**42,314**	**3,391**	**185,233**	**13,880**	**30,822**	**2,180**	**138,350**
Total assets	**2,073,655**	**343,890**	**7,230**	**225,222**	**1,497,313**	**105,855**	**56,600,502**	**2,640,415**	**4,720,009**	**2,293,360**	**46,946,718**
Cash	281,985	59,331	3,852	53,226	165,577	12,868	2,051,829	81,533	353,948	49,749	1,566,599
Trade notes and accounts receivable	465,049	88,996	—	20,576	355,477	524	8,812,463	150,990	605,332	623,138	7,433,003
Less: Allowance for bad debts	7,707	137	—	—	7,569	—	110,673	2,066	41,076	3,615	63,915
Inventories	148,368	11,289	552	1,518	135,009	11,598	8,562,865	245,036	321,006	798,241	7,198,582
Federal and State Government obligations	9,935	881	—	—	9,054	—	27,204	1,009	2,045	—	24,151
Tax-exempt securities	9,239	—	—	—	9,239	—	9,200	—	—	—	9,200
Other current assets	254,764	44,027	55	39,184	171,497	1,688	1,614,370	94,100	122,380	53,642	1,344,248
Mortgage and real estate loans	968	38	—	—	930	814	20,277	15,970	196	—	4,111
Other Investments	178,376	92,586	—	34,178	51,612	20,074	2,018,064	102,772	210,349	189,583	1,515,359
Buildings and other depreciable assets	1,174,283	93,121	6,153	165,502	909,507	74,569	34,623,830	2,206,704	1,940,617	923,735	29,552,773
Less: Accumulated depreciation	615,298	51,186	3,938	102,747	457,426	35,255	11,081,985	1,058,139	561,776	445,766	9,016,304
Depletable assets	—	—	—	—	—	—	667,928	168,533	88	—	499,307
Less: Accumulated depletion	—	—	—	—	—	—	38,287	28,489	—	—	9,798
Land	95,520	1,038	556	9,901	84,025	18,066	1,432,995	439,186	11,042	5,080	977,687
Intangible assets	11,892	27	—	—	11,865	45	3,803,118	27,570	1,447,653	17,547	2,310,348
Less: Accumulated amortization	5,262	—	—	—	5,262	—	1,078,364	2,142	320,893	2,542	752,786
Other assets	71,544	3,880	—	3,885	63,778	863	5,265,669	197,846	629,098	84,570	4,354,154
Total liabilities and capital	**2,073,655**	**343,890**	**7,230**	**225,222**	**1,497,313**	**105,855**	**56,600,502**	**2,640,415**	**4,720,009**	**2,293,360**	**46,946,718**
Accounts payable	218,930	61,674	65	35,594	121,596	1,153	5,238,326	145,849	409,180	192,709	4,490,588
Mortgages, notes, bonds payable in less than 1 year	188,026	5,244	1,430	400	180,952	12,846	2,914,384	113,460	179,332	590,333	2,031,260
Other current liabilities	345,636	15,729	1,597	20,969	307,341	608	4,655,414	69,552	513,689	226,371	3,845,802
All nonrecourse loans	99,195	—	—	—	99,195	—	3,644,629	251,354	119,536	2,000	3,271,738
Mortgages, notes, bonds payable in 1 year or more	256,665	15,351	699	46,266	194,348	63,629	13,101,934	590,244	1,058,167	280,907	11,172,616
Other liabilities	243,222	19,428	—	43,602	180,193	167	3,243,696	146,087	369,947	132,899	2,594,763
Partners capital accounts	721,982	226,463	3,439	78,391	413,689	27,452	23,802,119	1,323,868	2,070,158	868,141	19,539,951
Partnerships with net income											
Number of partnerships	**28,844**	**6,188**	**1,064**	**3,815**	**17,776**	**1,680**	**14,299**	**2,965**	**2,948**	**179**	**8,208**
Number of partners	**60,444**	**12,513**	**2,128**	**9,585**	**36,217**	**3,381**	**47,589**	**6,594**	**8,013**	**819**	**32,163**
Total assets	**1,485,430**	**343,095**	**4,420**	**210,639**	**927,277**	**65,758**	**32,383,959**	**1,773,839**	**2,518,824**	**1,781,730**	**26,309,565**
Cash	258,477	59,273	3,491	53,170	142,542	6,065	1,459,015	65,026	112,980	37,689	1,243,319
Trade notes and accounts receivable	373,233	88,491	—	17,726	267,016	524	4,958,432	133,443	374,283	508,889	3,941,816
Less: Allowance for bad debts	5,697	137	—	—	5,560	—	76,569	2,015	26,271	3,502	44,780
Inventories	37,583	11,289	552	95	25,647	11,598	5,612,035	179,445	221,358	727,411	4,483,821
Federal and State Government obligations	9,935	881	—	—	9,054	—	27,204	1,009	2,045	—	24,151
Tax-exempt securities	5,393	—	—	—	5,393	—	9,200	—	—	—	9,200
Other current assets	158,448	43,839	55	29,750	84,803	1,514	874,490	86,356	44,480	23,935	719,718
Mortgage and real estate loans	—	—	—	—	—	—	18,675	14,712	—	—	3,963
Other Investments	172,231	92,586	—	34,178	45,467	6,695	1,388,875	92,789	67,410	182,199	1,046,478
Buildings and other depreciable assets	920,647	93,098	1,705	138,084	687,761	74,569	18,214,575	1,569,813	956,082	507,447	15,181,233
Less: Accumulated depreciation	486,835	51,171	1,383	76,150	358,130	35,255	6,530,435	759,445	387,148	280,215	5,103,628
Depletable assets	—	—	—	—	—	—	157,408	135,436	88	—	21,885
Less: Accumulated depletion	—	—	—	—	—	—	19,763	17,613	—	—	2,149
Land	20,744	1,038	—	9,901	9,805	—	697,392	141,544	7,251	4,087	544,510
Intangible assets	2,640	27	—	—	2,613	45	1,703,913	6,909	792,483	10,088	894,432
Less: Accumulated amortization	1,287	—	—	—	1,287	—	279,703	1,961	98,638	418	178,687
Other assets	19,918	3,880	—	3,885	12,152	1	4,169,216	128,391	452,420	64,119	3,524,285
Total liabilities and capital	**1,485,430**	**343,095**	**4,420**	**210,639**	**927,277**	**65,758**	**32,383,959**	**1,773,839**	**2,518,824**	**1,781,730**	**26,309,565**
Accounts payable	167,657	60,872	—	8,222	98,563	347	3,441,485	122,805	209,042	122,482	2,987,155
Mortgages, notes, bonds payable in less than 1 year	75,783	5,244	1,079	400	69,060	12,566	1,737,671	98,582	86,839	554,854	997,395
Other current liabilities	171,655	15,713	1,597	20,969	133,377	536	2,007,527	51,724	261,277	151,273	1,543,253
All nonrecourse loans	—	—	—	—	—	—	1,565,100	174,829	102,000	—	1,288,271
Mortgages, notes, bonds payable in 1 year or more	169,219	15,351	—	16,993	136,875	24,122	5,843,171	303,257	177,334	61,812	5,300,768
Other liabilities	120,165	19,203	—	43,602	57,360	1	1,351,955	65,033	34,067	74,665	1,178,191
Partners capital accounts	780,951	226,711	1,744	120,454	432,042	28,186	16,437,050	957,609	1,648,265	816,644	13,014,532

Table 2.—Balance Sheets for Selected Industrial Groups—Continued

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

Item	Transportation, communication, electric, gas & sanitary services					Wholesale and retail trade				
	Total	Transportation			Communication, electric, gas and sanitary services	Total	Wholesale trade	Retail trade		
		Total	Trucking and warehousing	Other transportation				Total	Building materials, hardware, garden supply and mobile dealers	General merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Partnerships with and without net income										
Number of partnerships	**22,460**	**12,600**	**7,774**	**4,825**	**9,861**	**173,179**	**16,224**	**155,517**	**7,206**	**2,696**
Number of partners	**434,573**	**83,388**	**17,967**	**65,420**	**351,186**	**495,773**	**41,860**	**449,871**	**16,835**	**6,613**
Total assets	**54,171,499**	**11,637,224**	**3,046,796**	**8,590,427**	**42,534,276**	**27,293,618**	**7,050,733**	**19,742,009**	**744,623**	**259,306**
Cash	1,672,776	406,230	111,615	294,615	1,266,546	2,165,625	568,764	1,571,678	43,097	35,852
Trade notes and accounts receivable	3,527,222	1,051,499	196,380	855,119	2,475,723	4,244,906	2,213,936	1,946,669	120,325	43,803
Less: Allowance for bad debts	236,800	6,721	1,973	4,748	230,078	125,120	52,554	71,597	3,051	32
Inventories	240,230	68,232	19,219	49,013	171,998	6,829,678	2,232,659	4,567,606	354,018	98,347
Federal and State Government obligations	27,931	22,369	—	22,369	5,562	127,039	48,625	78,414	3,378	—
Tax-exempt securities	14,448	2,823	—	2,823	11,625	18,517	1,400	17,118	73	—
Other current assets	2,001,597	323,044	78,001	245,043	1,678,554	993,903	402,477	589,353	36,650	2,093
Mortgage and real estate loans	215,189	14,405	—	14,405	200,784	21,149	2,513	18,636	2,447	29
Other Investments	3,839,118	965,177	366,606	598,571	2,873,942	1,053,866	187,908	865,859	5,643	33,080
Buildings and other depreciable assets	44,560,817	13,553,988	3,500,016	10,053,972	31,006,829	10,741,785	1,490,114	9,160,829	229,106	75,243
Less: Accumulated depreciation	17,122,782	6,588,083	1,499,501	5,088,582	10,534,699	4,506,754	738,328	3,728,495	113,327	39,345
Depletable assets	25,447	10,924	—	10,924	14,523	98,289	11,862	40,224	—	—
Less: Accumulated depletion	3,598	3,593	—	3,593	5	42,526	8,427	32,839	—	—
Land	447,656	229,547	133,546	96,001	218,109	1,303,913	148,178	894,850	34,010	6,065
Intangible assets	10,158,412	360,614	55,551	305,063	9,797,797	1,697,433	337,741	1,357,820	3,330	19
Less: Accumulated amortization	2,094,090	83,669	9,507	74,162	2,010,421	557,147	108,178	448,755	1,454	10
Other assets	6,897,928	1,310,440	96,845	1,213,595	5,587,489	3,229,062	312,042	2,914,641	30,378	4,164
Total liabilities and capital	**54,171,499**	**11,637,224**	**3,046,796**	**8,590,427**	**42,534,276**	**27,293,618**	**7,050,733**	**19,742,009**	**744,623**	**259,306**
Accounts payable	2,471,155	780,734	113,018	667,715	1,690,421	4,261,170	1,871,037	2,340,894	143,500	24,538
Mortgages, notes, bonds payable in less than 1 year	2,253,507	694,985	217,470	477,515	1,558,522	3,533,324	1,361,075	2,118,407	88,078	21,408
Other current liabilities	4,360,904	754,974	93,751	661,223	3,605,930	2,490,746	726,032	1,746,699	45,745	9,887
All nonrecourse loans	8,817,486	2,031,999	1,028,984	1,003,015	6,785,487	1,186,706	34,672	1,151,750	692	—
Mortgages, notes, bonds payable in 1 year or more	17,091,551	4,196,895	1,050,391	3,146,503	12,894,656	6,215,759	961,164	5,019,148	133,108	29,774
Other liabilities	4,789,793	393,248	13,570	379,678	4,396,545	1,186,416	351,121	816,385	30,969	8,359
Partners capital accounts	14,387,105	2,784,390	529,613	2,254,777	11,602,716	8,419,497	1,745,630	6,548,727	302,531	165,341
Partnerships with net income										
Number of partnerships	**10,026**	**6,019**	**3,962**	**2,057**	**4,007**	**98,248**	**9,634**	**87,562**	**5,616**	**1,131**
Number of partners	**116,674**	**61,064**	**8,268**	**52,796**	**55,610**	**293,230**	**26,258**	**263,815**	**12,997**	**2,982**
Total assets	**16,336,732**	**4,723,610**	**831,328**	**3,892,282**	**11,613,122**	**19,231,717**	**5,143,088**	**13,633,994**	**581,285**	**212,231**
Cash	665,465	262,031	54,984	207,047	403,434	1,600,780	441,794	1,134,197	37,220	32,475
Trade notes and accounts receivable	1,547,394	608,700	59,396	549,303	938,694	3,122,567	1,672,425	1,365,841	96,177	41,715
Less: Allowance for bad debts	41,961	1,799	472	1,327	40,162	77,518	34,510	42,039	531	32
Inventories	80,951	20,865	4,082	16,783	60,087	4,888,403	1,670,225	3,188,764	251,776	62,315
Federal and State Government obligations	22,187	18,363	—	18,363	3,824	96,867	21,950	74,917	3,378	—
Tax-exempt securities	2,823	2,823	—	2,823	—	18,097	1,212	16,885	73	—
Other current assets	873,989	213,741	46,038	167,704	660,248	581,844	192,811	386,961	25,069	1,836
Mortgage and real estate loans	5,253	—	—	—	5,253	15,165	2,513	12,652	2,447	29
Other Investments	1,318,763	778,317	359,937	418,380	540,446	990,279	233,508	756,673	5,633	33,080
Buildings and other depreciable assets	15,943,777	5,715,148	571,609	5,143,539	10,228,630	7,240,004	1,064,017	6,108,151	197,479	59,115
Less: Accumulated depreciation	7,817,316	3,557,187	330,380	3,226,807	4,260,130	3,287,535	546,436	2,703,950	96,940	28,539
Depletable assets	10,924	10,924	—	10,924	—	70,910	9,762	14,945	—	—
Less: Accumulated depletion	3,593	3,593	—	3,593	—	21,554	7,779	12,514	—	—
Land	185,439	120,852	36,786	84,066	64,587	902,297	73,358	593,612	28,573	6,065
Intangible assets	1,149,647	41,663	17,735	23,929	1,107,984	957,213	213,215	742,237	3,182	19
Less: Accumulated amortization	177,894	11,416	2,520	8,896	166,479	402,499	74,803	327,527	1,348	10
Other assets	2,570,885	504,178	14,133	490,046	2,066,707	2,536,395	209,826	2,324,190	29,097	4,164
Total liabilities and capital	**16,336,732**	**4,723,610**	**831,328**	**3,892,282**	**11,613,122**	**19,231,717**	**5,143,088**	**13,633,994**	**581,285**	**212,231**
Accounts payable	859,270	415,115	39,426	375,690	444,155	3,085,442	1,474,580	1,561,624	88,112	21,677
Mortgages, notes, bonds payable in less than 1 year	650,855	109,792	46,292	63,500	541,063	1,658,961	562,926	1,044,084	67,174	6,140
Other current liabilities	1,492,168	385,265	24,669	360,596	1,106,903	1,432,015	476,194	938,736	34,765	8,084
All nonrecourse loans	1,392,398	619,287	9,670	609,617	773,111	1,152,834	33,882	1,118,952	681	—
Mortgages, notes, bonds payable in 1 year or more	3,223,220	1,728,726	393,832	1,334,894	1,494,494	3,746,905	537,466	3,030,397	111,275	27,824
Other liabilities	1,138,186	29,861	8,287	21,574	1,108,324	435,031	92,855	323,266	30,969	8,359
Partners capital accounts	7,580,635	1,435,563	309,153	1,126,411	6,145,072	7,720,528	1,965,186	5,616,935	248,311	140,147

Table 2.—Balance Sheets for Selected Industrial Groups—Continued

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

Item	Wholesale and retail trade—continued									
	Retail trade—continued									
	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishings stores	Eating places
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers			
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Partnerships with and without net income										
Number of partnerships	**18,597**	**11,522**	**7,075**	**14,473**	**4,901**	**4,467**	**5,105**	**8,496**	**10,367**	**33,742**
Number of partners	**45,786**	**26,624**	**19,162**	**33,894**	**11,361**	**10,240**	**12,292**	**17,731**	**22,350**	**135,658**
Total assets	**1,296,455**	**948,286**	**348,169**	**2,873,030**	**1,432,837**	**734,177**	**706,016**	**659,041**	**1,216,943**	**4,727,386**
Cash	161,293	86,297	74,996	158,623	41,351	81,900	35,372	91,539	104,841	312,744
Trade notes and accounts receivable	66,587	37,041	29,546	447,919	237,944	115,129	94,846	69,924	343,492	143,884
Less: Allowance for bad debts	1,068	998	70	3,032	2,138	440	453	1,180	24,730	7,730
Inventories	332,955	288,183	44,772	1,088,668	715,088	110,213	263,366	328,189	393,661	150,789
Tax-exempt securities	—	—	—	1,615	—	1,615	—	—	—	—
Federal and State Government obligations	4,371	2,735	1,636	18,141	—	791	17,350	—	—	—
Other current assets	31,692	19,434	12,258	55,952	18,825	19,451	17,676	4,511	37,841	206,204
Mortgage and real estate loans	278	278	—	3,894	—	32	3,862	1,112	834	6,189
Other Investments	8,829	7,237	1,592	215,532	172,235	21,793	21,503	7,139	60,139	134,858
Buildings and other depreciable assets	974,103	691,570	282,533	1,009,301	281,331	447,235	280,735	189,823	298,908	3,925,828
Less: Accumulated depreciation	496,331	359,194	137,137	426,088	125,153	191,386	109,549	77,165	157,586	1,621,982
Depletable assets	20,511	20,511	—	—	—	—	—	1,710	—	8,187
Less: Accumulated depletion	18,895	18,895	—	—	—	—	—	1,710	—	2,517
Land	119,619	108,105	11,514	198,958	42,420	97,886	58,652	16,723	12,873	367,330
Intangible assets	41,235	25,584	15,650	55,245	32,855	8,126	14,265	17,040	5,832	448,788
Less: Accumulated amortization	15,844	9,464	6,380	11,643	6,284	3,362	1,998	5,282	1,675	148,410
Other assets	67,121	49,862	17,259	59,946	24,363	25,193	10,389	16,668	142,513	803,226
Total liabilities and capital	**1,296,455**	**948,286**	**348,169**	**2,873,030**	**1,432,837**	**734,177**	**706,016**	**659,041**	**1,216,943**	**4,727,386**
Accounts payable	201,342	156,359	44,983	448,602	224,878	148,183	75,542	95,815	246,242	447,401
Mortgages, notes, bonds payable in less than 1 year	74,154	48,995	25,159	807,356	626,610	21,610	159,135	48,359	68,506	300,996
Other current liabilities	125,918	70,620	55,298	124,517	70,623	37,420	16,473	82,005	139,412	748,898
All nonrecourse loans	53,065	53,065	—	26,071	17,787	5,150	3,134	—	17,248	46,906
Mortgages, notes, bonds payable in 1 year or more	461,951	336,433	125,517	541,035	107,839	227,125	206,071	161,272	252,522	1,689,426
Other liabilities	78,548	63,912	14,636	25,704	18,104	3,831	3,769	10,340	246,444	168,199
Partners capital accounts	301,477	218,902	82,575	899,745	366,996	290,857	241,892	261,251	246,569	1,325,561
Partnerships with net income										
Number of partnerships	**9,864**	**7,060**	**2,804**	**10,288**	**3,163**	**3,737**	**3,389**	**5,229**	**6,540**	**16,088**
Number of partners	**23,599**	**16,708**	**6,891**	**23,761**	**7,025**	**8,364**	**8,373**	**11,060**	**14,556**	**81,656**
Total assets	**939,147**	**756,961**	**182,186**	**1,933,625**	**897,216**	**548,978**	**487,431**	**462,397**	**844,597**	**2,495,221**
Cash	98,247	76,004	22,242	126,193	27,268	66,173	32,753	82,083	76,006	271,337
Trade notes and accounts receivable	54,806	28,481	26,325	316,332	151,623	89,706	75,003	58,075	252,432	89,691
Less: Allowance for bad debts	26	—	26	1,607	761	440	406	1,028	13,727	7,630
Inventories	238,559	211,811	26,748	648,452	396,691	96,016	155,745	246,612	324,222	102,731
Tax-exempt securities	—	—	—	1,383	—	1,383	—	—	—	—
Federal and State Government obligations	1,471	273	1,198	17,543	—	194	17,350	—	—	—
Other current assets	21,671	11,834	9,837	42,253	8,432	18,545	15,275	2,702	14,302	133,900
Mortgage and real estate loans	278	278	—	32	—	32	—	1,112	834	4,067
Other Investments	7,321	5,965	1,356	202,308	160,600	20,205	21,503	7,138	31,561	128,816
Buildings and other depreciable assets	736,152	571,837	164,315	753,448	201,854	339,873	211,720	94,319	228,026	2,163,894
Less: Accumulated depreciation	386,325	301,875	84,450	360,998	95,631	171,017	94,350	51,360	115,231	1,062,630
Depletable assets	3,474	3,474	—	—	—	—	—	—	—	1,654
Less: Accumulated depletion	2,176	2,176	—	—	—	—	—	—	—	621
Land	101,876	96,251	5,625	125,678	27,234	61,139	37,304	2,755	12,873	184,155
Intangible assets	22,867	14,422	8,445	21,304	8,381	6,916	6,007	13,814	5,645	192,778
Less: Accumulated amortization	12,032	6,158	5,874	4,903	1,267	3,044	593	5,247	1,634	81,104
Other assets	52,984	46,539	6,445	46,208	12,791	23,297	10,120	11,423	29,287	374,183
Total liabilities and capital	**939,147**	**756,961**	**182,186**	**1,933,625**	**897,216**	**548,978**	**487,431**	**462,397**	**844,597**	**2,495,221**
Accounts payable	144,753	113,811	30,942	361,355	177,635	117,373	66,347	57,576	137,443	226,327
Mortgages, notes, bonds payable in less than 1 year	59,022	38,357	20,665	387,997	328,900	16,890	42,206	31,678	61,374	148,058
Other current liabilities	78,200	61,644	16,555	76,846	33,277	32,163	11,406	69,893	73,300	202,008
All nonrecourse loans	48,903	48,903	—	8,113	2,963	5,150	—	—	17,248	38,406
Mortgages, notes, bonds payable in 1 year or more	290,755	243,194	47,560	349,955	48,134	142,517	159,304	86,781	176,140	755,371
Other liabilities	48,290	34,806	13,484	15,873	9,040	3,064	3,769	1,935	14,166	78,107
Partners capital accounts	269,224	216,245	52,979	733,486	297,267	231,821	204,399	214,533	364,927	1,046,943

Table 2.—Balance Sheets for Selected Industrial Groups—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
	Drinking places	Liquor stores	Other retail stores			Total	Banking and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies	
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Partnerships with and without net income										
Number of partnerships	**3,341**	**2,034**	**54,564**	**1,438**	**852,517**	**136,191**	**2,037**	**4,206**	**129,949**	**9,103**
Number of partners	**8,320**	**4,652**	**158,032**	**4,042**	**11,326,504**	**3,262,959**	**133,930**	**147,892**	**2,981,138**	**155,525**
Total assets	**162,374**	**221,594**	**7,581,257**	**500,877**	**1,394,318,974**	**444,437,410**	**16,815,217**	**185,137,037**	**242,485,156**	**4,436,982**
Cash	28,404	36,230	599,054	25,183	41,662,134	13,581,996	894,858	1,674,554	11,012,584	504,740
Trade notes and accounts receivable	3,070	1,557	706,108	84,301	40,913,269	21,464,079	4,745,163	11,264,669	5,454,247	1,466,440
Less: Allowance for bad debts	—	14	30,759	969	337,798	55,997	38,249	1,039	16,709	4,224
Inventories	6,049	81,346	1,733,583	29,414	36,382,372	10,477,788	21,754	8,856,969	1,599,065	10,744
Federal and State Government obligations	—	—	52,524	—	14,540,168	11,639,744	820,621	2,838,858	7,980,265	219,487
Tax-exempt securities	—	—	15,429	—	1,830,864	1,388,278	19,872	61,554	1,306,853	1,436
Other current assets	33,831	1,762	178,818	2,073	98,408,169	50,751,534	3,769,600	10,717,103	36,264,831	151,861
Mortgage and real estate loans	—	198	3,655	—	47,554,286	19,279,815	2,701,615	240,284	16,337,916	79,554
Other Investments	6	292	400,343	99	166,534,047	139,586,130	1,494,106	8,542,476	129,549,548	1,216,413
Buildings and other depreciable assets	181,686	76,260	2,200,572	90,843	713,407,175	8,138,415	192,242	526,263	7,419,910	347,592
Less: Accumulated depreciation	109,741	33,379	653,551	39,931	205,344,255	2,076,154	56,971	233,120	1,786,063	185,663
Depletable assets	—	—	9,816	46,203	1,615,518	125,088	—	1,230	123,858	—
Less: Accumulated depletion	—	—	9,717	1,260	319,509	69,347	—	727	68,620	—
Land	—	7,895	131,377	260,885	188,413,514	12,621,412	35,824	21,629	12,563,959	237,860
Intangible assets	12,443	733	773,157	1,872	34,482,104	1,543,737	389,685	111,934	1,042,119	93,659
Less: Accumulated amortization	6,537	451	257,449	214	14,055,100	582,842	159,745	56,237	366,860	74,388
Other assets	13,163	49,165	1,728,298	2,379	228,632,016	156,623,733	1,984,843	140,570,638	14,068,252	371,472
Total liabilities and capital	**162,374**	**221,594**	**7,581,257**	**500,877**	**1,394,318,974**	**444,437,410**	**16,815,217**	**185,137,037**	**242,485,156**	**4,436,982**
Accounts payable	8,977	19,021	705,456	49,238	26,730,977	10,401,171	1,028,650	7,294,878	2,077,644	720,617
Mortgages, notes, bonds payable in less than 1 year	2,376	22,027	685,146	53,843	59,820,474	8,840,986	2,466,416	1,951,660	4,422,910	94,182
Other current liabilities	7,675	11,143	451,499	18,015	81,193,326	37,254,506	1,726,407	19,872,831	15,655,267	264,928
All nonrecourse loans	—	—	1,007,769	284	406,157,562	13,081,820	121,604	139,508	12,820,709	69,632
Mortgages, notes, bonds payable in 1 year or more	45,801	39,621	1,664,638	235,447	402,329,147	24,403,251	2,812,100	279,668	21,311,483	227,615
Other liabilities	-68	1,992	245,898	18,910	182,978,083	105,816,886	4,193,542	90,735,157	10,888,186	3,461,646
Partners capital accounts	97,613	127,789	2,820,851	125,140	235,109,404	244,638,791	4,466,500	64,863,335	175,308,956	-401,637
Partnerships with net income										
Number of partnerships	**3,120**	**1,612**	**28,073**	**1,052**	**418,634**	**96,518**	**2,000**	**2,642**	**91,876**	**5,972**
Number of partners	**7,139**	**3,804**	**82,260**	**3,157**	**6,479,222**	**2,764,515**	**133,663**	**127,607**	**2,503,245**	**17,263**
Total assets	**103,348**	**219,873**	**5,842,271**	**454,635**	**695,036,802**	**378,106,741**	**15,195,373**	**159,497,405**	**203,413,963**	**3,539,665**
Cash	20,934	35,881	353,821	24,789	26,655,716	11,703,068	865,419	1,510,285	9,327,364	372,622
Trade notes and accounts receivable	2,504	1,214	452,894	84,301	23,985,359	13,552,861	4,192,545	5,676,168	3,684,149	1,117,054
Less: Allowance for bad debts	—	—	17,455	969	126,414	49,325	35,559	775	12,992	4,080
Inventories	4,670	80,755	1,228,672	29,414	12,735,291	3,619,189	13,291	2,194,828	1,411,070	650
Federal and State Government obligations	—	—	52,524	—	10,423,548	8,703,457	804,580	2,264,586	5,634,291	114,859
Tax-exempt securities	—	—	15,429	—	1,406,649	1,069,254	19,872	61,047	988,336	1,436
Other current assets	5,944	1,762	137,522	2,073	62,749,428	41,536,606	3,521,886	5,651,370	32,363,350	117,928
Mortgage and real estate loans	—	198	3,655	—	39,561,521	18,192,472	2,540,765	237,643	15,414,064	79,554
Other Investments	—	292	340,525	99	147,134,128	120,202,915	1,260,687	6,072,230	112,869,998	1,075,186
Buildings and other depreciable assets	123,247	75,988	1,676,483	67,836	194,840,634	2,973,419	165,605	231,519	2,576,295	187,467
Less: Accumulated depreciation	61,003	33,287	507,637	37,149	71,273,288	1,114,367	44,272	122,200	947,895	119,044
Depletable assets	—	—	9,816	46,203	1,087,367	102,939	—	1,230	101,710	—
Less: Accumulated depletion	—	—	9,717	1,260	224,882	68,281	—	727	67,554	—
Land	—	7,895	123,741	235,328	64,249,763	8,117,316	31,765	576	8,084,975	220,814
Intangible assets	5,654	223	476,752	1,762	7,291,295	901,228	144,878	59,165	697,185	53,941
Less: Accumulated amortization	1,563	215	219,471	169	2,952,235	360,227	74,140	31,104	254,983	38,124
Other assets	2,962	49,165	1,724,716	2,379	177,492,922	149,024,215	1,788,050	135,691,566	11,544,599	359,402
Total liabilities and capital	**103,348**	**219,873**	**5,842,271**	**454,635**	**695,036,802**	**378,106,741**	**15,195,373**	**159,497,405**	**203,413,963**	**3,539,665**
Accounts payable	4,511	18,490	501,381	49,238	9,813,375	5,360,300	1,015,207	2,918,522	1,426,571	392,775
Mortgages, notes, bonds payable in less than 1 year	1,670	21,745	259,225	51,951	19,151,858	6,031,256	2,193,671	878,123	2,959,462	83,706
Other current liabilities	2,233	10,986	382,421	17,086	33,841,197	24,019,718	1,611,596	11,177,725	11,230,398	124,172
All nonrecourse loans	—	—	1,005,602	—	85,346,436	8,495,577	97,164	139,508	8,258,905	794
Mortgages, notes, bonds payable in 1 year or more	45,620	38,641	1,148,035	179,042	111,835,416	15,388,135	1,780,781	115,464	13,491,891	164,418
Other liabilities	—	1,992	123,576	18,910	119,460,417	94,131,451	4,103,084	82,390,744	7,637,623	2,929,721
Partners capital accounts	49,315	128,017	2,422,032	138,407	315,588,103	224,680,305	4,393,872	61,877,320	158,409,113	-155,921

Table 2.—Balance Sheets for Selected Industrial Groups—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						Hotels and other lodging places		
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers and managers	Other real estate	Total	Total	Motels, motor hotels and tourist courts	Other lodging places
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Partnerships with and without net income									
Number of partnerships	**707,223**	**589,759**	**39,878**	**13,219**	**64,367**	**299,423**	**20,604**	**9,231**	**11,372**
Number of partners	**7,908,019**	**6,941,965**	**262,423**	**166,130**	**537,501**	**2,369,709**	**320,438**	**126,713**	**193,725**
Total assets	**945,444,582**	**765,048,317**	**16,956,167**	**13,206,167**	**150,233,931**	**148,687,720**	**61,735,348**	**14,163,721**	**47,571,628**
Cash	27,575,397	22,498,503	640,822	475,666	3,960,406	9,914,927	2,057,312	351,593	1,705,719
Trade notes and accounts receivable	17,982,750	12,754,022	190,199	1,515,219	3,523,310	12,088,592	1,660,496	355,930	1,304,566
Less: Allowance for bad debts	277,578	166,822	288	4,079	106,388	396,821	36,169	3,975	32,194
Inventories	25,893,840	2,313,637	92,418	706,365	22,781,420	1,769,084	309,992	37,045	272,946
Federal and State Government obligations	2,680,938	2,453,523	6,140	3,691	217,583	527,697	34,252	—	34,252
Tax-exempt securities	441,150	291,685	21,995	11,565	115,905	29,137	209	—	209
Other current assets	47,504,774	31,824,585	670,904	1,083,184	13,926,101	7,336,357	1,501,075	206,509	1,294,565
Mortgage and real estate loans	28,194,917	22,303,188	851,657	1,209,959	3,830,113	2,011,019	970,470	554,032	416,438
Other Investments	25,731,505	16,154,134	913,778	2,152,083	6,511,510	5,285,073	−1,428,136	931,592	−2,359,727
Buildings and other depreciable assets	704,921,168	653,786,853	9,785,494	3,388,712	37,960,109	137,327,979	61,139,373	12,972,458	48,166,916
Less: Accumulated depreciation	203,082,438	193,183,428	3,517,887	867,174	5,513,949	59,813,901	16,940,776	3,852,411	13,088,365
Depletable assets	1,490,431	795,877	573,752	—	120,801	384,578	106,883	—	106,883
Less: Accumulated depletion	250,162	197,331	48,150	—	4,681	71,862	31,759	—	31,759
Land	175,554,242	130,153,205	6,015,337	1,527,676	37,858,024	10,581,964	7,437,581	1,925,516	5,512,065
Intangible assets	32,844,707	28,895,037	491,685	618,833	2,839,152	13,376,651	2,911,227	591,395	2,319,832
Less: Accumulated amortization	13,397,870	11,886,444	295,278	82,065	1,134,083	7,197,795	1,179,120	208,126	970,994
Other assets	71,636,811	46,258,094	563,589	1,466,531	23,348,598	15,535,042	3,222,439	302,164	2,920,275
Total liabilities and capital	**945,444,582**	**765,048,317**	**16,956,167**	**13,206,167**	**150,233,931**	**148,687,720**	**61,735,348**	**14,163,721**	**47,571,628**
Accounts payable	15,609,189	11,168,648	158,592	419,120	3,862,830	7,596,337	2,349,242	319,007	2,030,235
Mortgages, notes, bonds payable in less than 1 year	50,885,306	34,429,727	653,871	846,401	14,955,307	9,990,891	3,351,682	942,568	2,409,114
Other current liabilities	43,673,893	32,040,597	470,843	1,609,075	9,553,377	12,318,093	3,757,378	689,242	3,068,136
All nonrecourse loans	393,006,109	356,266,031	3,159,625	1,347,814	32,232,639	37,527,283	26,459,102	4,661,309	21,797,794
Mortgages, notes, bonds payable in 1 year or more	377,698,281	304,695,972	7,568,150	4,456,718	60,977,442	50,246,932	26,033,194	6,722,574	19,310,620
Other liabilities	73,699,552	57,655,815	822,690	1,783,893	13,437,154	13,870,249	7,189,896	765,897	6,423,999
Partners capital accounts	−9,127,749	−31,208,473	4,122,395	2,743,146	15,215,183	17,137,935	−7,405,147	63,124	−7,468,271
Partnerships with net income									
Number of partnerships	**316,144**	**258,639**	**24,619**	**8,537**	**24,350**	**189,489**	**8,110**	**3,007**	**5,103**
Number of partners	**3,697,444**	**3,061,048**	**177,776**	**136,228**	**322,391**	**1,395,122**	**74,260**	**28,727**	**45,533**
Total assets	**313,390,396**	**252,760,497**	**9,178,446**	**5,382,893**	**46,068,560**	**65,511,909**	**13,703,613**	**3,620,935**	**10,082,677**
Cash	14,580,025	11,885,431	527,731	240,815	1,926,049	7,324,204	901,255	161,430	739,825
Trade notes and accounts receivable	9,315,443	6,579,255	158,756	636,085	1,941,347	7,075,749	382,089	87,405	294,684
Less: Allowance for bad debts	73,008	61,000	40	3,347	8,621	266,843	17,002	113	16,889
Inventories	9,115,452	717,677	33,133	256,477	8,108,165	957,707	54,230	6,997	47,233
Federal and State Government obligations	1,605,232	1,536,545	2,035	3,691	62,961	438,442	3,171	—	3,171
Tax-exempt securities	335,959	276,186	21,995	11,565	26,213	27,393	—	—	—
Other current assets	21,094,894	13,394,496	371,783	474,690	6,853,925	5,052,895	468,932	41,847	427,084
Mortgage and real estate loans	21,289,495	17,002,473	829,171	1,095,445	2,362,407	1,739,019	943,503	546,045	397,458
Other Investments	25,856,027	20,279,596	827,613	735,447	4,013,370	4,725,291	812,423	151,095	661,329
Buildings and other depreciable assets	191,679,747	182,506,382	3,159,793	1,202,773	4,810,799	59,336,606	11,086,055	3,085,052	8,001,004
Less: Accumulated depreciation	70,039,876	67,052,031	1,560,794	432,963	994,088	34,570,788	3,709,641	1,096,200	2,613,440
Depletable assets	984,428	488,283	494,498	—	1,647	197,987	25,394	—	25,394
Less: Accumulated depletion	156,601	107,763	47,959	—	879	28,853	11,255	—	11,255
Land	55,911,633	42,261,628	3,779,331	504,848	9,365,825	3,370,189	1,688,932	535,353	1,153,580
Intangible assets	6,336,126	5,829,270	83,695	146,903	276,258	6,500,483	347,547	88,635	258,911
Less: Accumulated amortization	2,553,885	2,353,981	37,760	41,434	120,710	4,301,758	88,044	18,589	69,455
Other assets	28,109,305	19,578,050	535,464	551,898	7,443,893	7,934,186	816,022	31,978	784,043
Total liabilities and capital	**313,390,396**	**252,760,497**	**9,178,446**	**5,382,893**	**46,068,560**	**65,511,909**	**13,703,613**	**3,620,935**	**10,082,677**
Accounts payable	4,060,301	2,543,505	77,667	139,178	1,299,951	3,828,833	370,489	52,917	317,571
Mortgages, notes, bonds payable in less than 1 year	13,036,896	8,168,047	187,737	212,837	4,468,275	4,994,564	218,100	64,485	153,615
Other current liabilities	9,697,306	6,697,562	139,079	240,242	2,620,423	5,572,171	446,108	104,912	341,196
All nonrecourse loans	76,850,065	69,505,253	600,718	330,721	6,413,374	5,176,110	2,347,056	768,798	1,578,258
Mortgages, notes, bonds payable in 1 year or more	96,282,863	80,186,753	2,202,369	2,001,060	11,892,681	16,367,582	5,081,816	1,670,053	3,411,763
Other liabilities	22,399,245	17,935,323	649,480	688,653	3,125,789	4,680,341	1,238,202	240,304	997,898
Partners capital accounts	91,063,719	67,724,054	5,321,397	1,770,202	16,248,067	24,892,308	4,001,841	719,465	3,282,376

Table 2.—Balance Sheets for Selected Industrial Groups—Continued

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

Item	Services—continued											
	Personal services					Business services	Automotive repair and other services					
								Automobile repair services				
	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services		Total	Total	General automotive repair shops	Other automobile repair	Automobile parking and other services	Miscellaneous repair services
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Partnerships with and without net income												
Number of partnerships	**27,987**	**9,102**	**5,837**	**2,642**	**10,407**	**57,881**	**29,769**	**17,849**	**8,660**	**9,190**	**11,919**	**7,391**
Number of partners	**64,353**	**19,439**	**11,673**	**7,926**	**25,314**	**718,078**	**74,400**	**37,492**	**18,889**	**18,603**	**36,908**	**15,629**
Total assets	**1,701,306**	**462,963**	**54,947**	**11,045**	**1,172,351**	**26,975,227**	**2,086,749**	**433,488**	**239,437**	**194,051**	**1,653,260**	**380,682**
Cash	189,077	49,102	4,818	9,079	126,078	1,259,211	140,173	44,505	11,208	33,297	95,668	23,883
Trade notes and accounts receivable	98,689	4,945	171	—	93,573	4,338,670	138,231	67,514	37,272	30,242	70,717	37,977
Less: Allowance for bad debts	269	—	—	—	269	91,209	770	3	—	3	767	667
Inventories	30,822	868	1,034	132	28,787	218,426	188,244	79,097	21,451	57,646	109,148	43,037
Federal and State Government obligations	—	—	—	—	—	139,906	—	—	—	—	—	—
Tax-exempt securities	—	—	—	—	—	6,747	—	—	—	—	—	—
Other current assets	110,420	9,375	225	—	100,821	1,519,627	85,170	12,953	7,468	5,485	72,217	9,417
Mortgage and real estate loans	—	—	—	—	—	847,950	4,830	—	—	—	4,830	—
Other Investments	16,402	729	—	—	15,673	1,432,757	90,172	—	—	—	90,172	588
Buildings and other depreciable assets	1,081,116	612,395	41,463	18,370	408,888	34,360,487	1,392,985	325,911	237,735	88,176	1,067,074	237,975
Less: Accumulated depreciation	610,515	390,715	7,296	18,121	194,383	22,305,542	582,377	157,666	112,918	44,747	424,711	106,328
Depletable assets	—	—	—	—	—	7,206	—	—	—	—	—	—
Less: Accumulated depletion	—	—	—	—	—	1,772	—	—	—	—	—	—
Land	114,199	—	—	—	114,199	653,422	270,013	21,104	16,179	4,925	248,909	7,403
Intangible assets	232,331	123,078	15,176	—	94,077	1,227,127	139,721	39,954	23,445	16,509	99,767	137,853
Less: Accumulated amortization	92,843	34,703	885	—	57,255	401,125	40,192	10,847	5,959	4,889	29,344	31,526
Other assets	531,877	87,890	241	1,585	442,161	3,763,339	260,548	10,967	3,556	7,411	249,581	21,068
Total liabilities and capital	**1,701,306**	**462,963**	**54,947**	**11,045**	**1,172,351**	**26,975,227**	**2,086,749**	**433,488**	**239,437**	**194,051**	**1,653,260**	**380,682**
Accounts payable	44,459	19,429	806	1,651	22,573	1,384,717	204,197	41,093	23,381	17,712	163,104	29,750
Mortgages, notes, bonds payable in less than 1 year	124,574	35,805	22,400	—	66,369	1,922,658	127,772	20,156	10,067	10,089	107,617	8,211
Other current liabilities	101,267	21,152	—	2,048	78,067	1,641,048	114,844	39,824	14,676	25,148	75,020	29,757
All nonrecourse loans	116,721	92,385	—	—	24,336	5,192,030	65,111	801	801	—	64,310	85,000
Mortgages, notes, bonds payable in 1 year or more	449,361	175,252	27,725	—	246,384	8,567,500	876,327	201,678	151,871	49,807	674,649	50,054
Other liabilities	440,233	100	—	—	440,133	871,296	175,007	36,417	17,950	18,466	138,590	101,746
Partners capital accounts	424,690	118,839	4,016	7,346	294,489	7,395,978	523,490	93,521	20,692	72,829	429,969	76,164
Partnerships with net income												
Number of partnerships	**14,679**	**4,837**	**2,775**	**2,642**	**4,425**	**39,959**	**19,394**	**13,709**	**5,414**	**8,295**	**5,685**	**6,683**
Number of partners	**32,497**	**9,675**	**5,550**	**7,926**	**9,346**	**522,278**	**45,004**	**29,084**	**12,397**	**16,687**	**15,920**	**13,858**
Total assets	**647,890**	**172,991**	**45,549**	**11,045**	**418,304**	**15,654,855**	**1,117,194**	**398,015**	**224,635**	**173,380**	**719,178**	**145,629**
Cash	133,852	29,119	1,385	9,079	94,269	995,653	112,048	55,043	21,056	33,987	57,005	23,422
Trade notes and accounts receivable	51,039	1,042	171	—	49,826	2,434,266	105,500	59,541	34,481	25,061	45,959	27,302
Less: Allowance for bad debts	262	—	—	—	262	66,644	770	3	—	3	767	—
Inventories	21,064	868	1,034	132	19,029	154,906	127,956	70,304	18,792	51,512	57,652	33,449
Federal and State Government obligations	—	—	—	—	—	137,911	—	—	—	—	—	—
Tax-exempt securities	—	—	—	—	—	6,747	—	—	—	—	—	—
Other current assets	91,816	1,272	225	—	90,319	1,224,154	69,951	12,953	7,468	5,485	56,998	5,646
Mortgage and real estate loans	—	—	—	—	—	679,679	—	—	—	—	—	—
Other Investments	15,673	—	—	—	15,673	925,873	85,716	—	—	—	85,716	588
Buildings and other depreciable assets	489,722	272,160	29,092	18,370	170,101	22,064,762	656,244	287,986	213,855	74,131	368,258	97,937
Less: Accumulated depreciation	306,654	195,318	889	18,121	92,325	15,754,980	360,692	148,801	108,052	40,748	211,892	66,091
Depletable assets	—	—	—	—	—	385	—	—	—	—	—	—
Less: Accumulated depletion	—	—	—	—	—	383	—	—	—	—	—	—
Land	25,949	—	—	—	25,949	532,905	86,730	21,104	16,179	4,925	65,626	7,079
Intangible assets	49,808	3,348	15,176	—	31,283	513,308	70,021	39,954	23,445	16,509	30,067	40
Less: Accumulated amortization	32,805	794	885	—	31,126	203,413	24,886	10,847	5,959	4,889	14,038	40
Other assets	108,688	61,294	241	1,585	45,568	2,009,726	189,375	10,782	3,371	7,411	178,593	16,298
Total liabilities and capital	**647,890**	**172,991**	**45,549**	**11,045**	**418,304**	**15,654,855**	**1,117,194**	**398,015**	**224,635**	**173,380**	**719,178**	**145,629**
Accounts payable	10,369	1,926	806	1,651	5,986	1,120,224	60,773	29,054	11,341	17,712	31,719	19,261
Mortgages, notes, bonds payable in less than 1 year	63,709	8,139	22,400	—	33,170	1,481,149	66,463	15,684	10,067	5,617	50,778	7,043
Other current liabilities	16,039	1,679	—	2,048	12,312	1,099,552	58,817	36,505	11,575	24,929	22,313	4,413
All nonrecourse loans	560	560	—	—	—	1,428,557	7,807	—	—	—	7,807	—
Mortgages, notes, bonds payable in 1 year or more	156,857	38,879	27,725	—	90,253	4,105,687	358,257	174,121	131,679	42,442	184,135	14,941
Other liabilities	84,461	—	—	—	84,461	293,557	116,215	36,417	17,950	18,466	79,798	16
Partners capital accounts	315,894	121,807	−5,382	7,346	192,123	6,126,128	448,862	106,235	42,022	64,213	342,627	99,955

Table 2.—Balance Sheets for Selected Industrial Groups—Continued

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

Item	Services—continued												Nature of business not allocable
	Amusement and recreation services, including motion pictures	Medical and health services			Legal services	Child day care services	Engineering and architectural services	Acctg, auditing & bookkeeping services			Management, consulting, and public relations service	Other services	
		Total	Offices of physicians	Other medical and health services				Total	Certified public accountants	Other accounting, auditing and bookkeeping services			
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
Partnerships with and without net income													
Number of partnerships	**29,825**	**39,824**	**11,226**	**28,598**	**30,967**	**1,044**	**7,601**	**13,712**	**5,620**	**8,092**	**7,609**	**23,228**	**22,777**
Number of partners	**407,485**	**238,219**	**44,846**	**193,373**	**155,802**	**2,089**	**22,874**	**55,404**	**30,640**	**24,764**	**85,197**	**198,027**	**93,253**
Total assets	**17,078,835**	**13,803,331**	**1,429,684**	**12,373,647**	**9,437,951**	**—**	**985,239**	**3,387,406**	**2,161,424**	**1,225,982**	**4,179,252**	**6,293,702**	**1,512,802**
Cash	1,093,487	1,243,236	284,023	959,213	2,522,732	—	194,958	463,653	301,174	162,479	279,406	366,436	51,203
Trade notes and accounts receivable	1,327,710	1,733,166	106,916	1,626,250	982,288	—	344,473	353,305	237,713	115,592	298,694	761,970	126,115
Less: Allowance for bad debts	15,100	181,716	11,738	169,978	24,282	—	1,065	5,352	3,989	1,363	7,521	32,548	1,630
Inventories	716,709	82,904	2,933	79,971	3,521	—	232	12,332	1,229	11,103	28,296	133,630	159,059
Federal and State Government obligations	127,192	4,536	3,711	825	136,706	—	100	4,155	1,173	2,982	—	80,850	—
Tax-exempt securities	4,983	520	—	520	3,515	—	1,535	1,480	1,480	—	9,206	943	—
Other current assets	1,243,905	847,968	156,422	691,546	1,129,756	—	145,026	243,503	91,635	151,869	170,264	311,284	103,036
Mortgage and real estate loans	36,410	14,102	577	13,525	4,909	—	25	1,398	1,398	—	47,452	83,474	303,351
Other investments	1,150,510	588,687	29,668	559,019	264,170	—	47,123	283,175	165,605	117,570	1,375,569	1,360,517	134,085
Buildings and other depreciable assets	11,783,437	11,251,666	1,443,199	9,808,467	8,434,852	—	508,225	3,198,109	1,884,535	1,313,574	809,465	2,690,110	273,211
Less: Accumulated depreciation	6,182,149	4,180,297	872,888	3,307,408	4,912,234	—	348,042	1,906,160	1,186,245	719,915	355,751	1,242,823	170,272
Depletable assets	98,281	64,219	1,199	63,020	220	—	—	104,023	104,023	—	—	3,746	—
Less: Accumulated depletion	21,115	13,511	675	12,836	56	—	—	3,247	3,247	—	—	402	—
Land	990,768	731,112	78,751	652,361	74,971	—	5,699	25,099	11,826	13,272	102,504	102,827	380,192
Intangible assets	6,435,476	697,745	82,990	614,755	334,862	—	33,133	310,680	248,533	62,147	317,287	579,041	14,689
Less: Accumulated amortization	4,572,744	304,798	26,847	277,950	124,415	—	17,481	165,580	110,257	55,323	42,404	217,512	12,955
Other assets	2,861,072	1,223,792	151,444	1,072,348	606,435	—	71,299	466,833	414,838	51,995	1,146,786	1,312,157	152,718
Total liabilities and capital	**17,078,835**	**13,803,331**	**1,429,684**	**12,373,647**	**9,437,951**	**—**	**985,239**	**3,387,406**	**2,161,424**	**1,225,982**	**4,179,252**	**6,293,702**	**1,512,802**
Accounts payable	1,347,354	671,370	20,329	651,041	275,228	—	281,285	316,822	210,917	105,905	86,890	590,817	67,915
Mortgages, notes, bonds payable in less than 1 year	751,078	957,018	190,729	766,289	1,163,297	—	117,434	784,158	508,013	276,145	364,021	310,356	347,935
Other current liabilities	2,336,519	1,299,796	164,865	1,134,931	1,544,920	—	180,983	289,500	206,348	83,153	267,338	726,368	186,214
All nonrecourse loans	1,468,922	2,197,321	81,485	2,115,836	200,020	—	—	419	419	—	879,076	743,913	22,510
Mortgages, notes, bonds payable in 1 year or more	4,248,391	5,735,077	632,498	5,102,579	1,790,910	—	130,290	763,706	555,505	208,201	476,624	838,915	373,528
Other liabilities	1,678,629	1,025,357	89,306	936,051	857,919	—	87,872	278,234	124,656	153,578	495,695	654,320	79,748
Partners capital accounts	5,247,942	1,917,393	250,473	1,666,920	3,605,656	—	187,375	954,567	555,568	398,999	1,609,608	2,429,014	434,953
Partnerships with net income													
Number of partnerships	**11,368**	**22,841**	**8,005**	**14,837**	**25,262**	**1,044**	**5,667**	**12,426**	**4,971**	**7,455**	**5,926**	**15,649**	**12,941**
Number of partners	**227,043**	**139,021**	**29,879**	**109,142**	**128,299**	**2,089**	**16,118**	**51,853**	**29,029**	**22,824**	**62,938**	**76,579**	**62,478**
Total assets	**8,265,538**	**6,808,327**	**1,193,318**	**5,615,010**	**9,128,023**	**—**	**757,688**	**3,274,486**	**2,100,550**	**1,173,937**	**2,772,478**	**2,873,674**	**941,608**
Cash	724,218	864,614	260,867	603,747	2,440,547	—	182,605	455,416	296,016	159,399	202,708	216,151	40,229
Trade notes and accounts receivable	865,994	1,071,920	62,275	1,009,645	899,080	—	236,610	332,257	225,324	106,933	274,418	391,529	114,109
Less: Allowance for bad debts	8,110	120,634	6,431	114,202	22,845	—	470	3,090	1,726	1,363	4,813	22,068	1,605
Inventories	342,961	63,399	1,738	61,661	3,521	—	9	12,238	1,229	11,009	26,073	117,114	140,972
Federal and State Government obligations	103,560	3,713	3,711	2	136,706	—	100	4,155	1,173	2,982	—	49,125	—
Tax-exempt securities	4,983	520	—	520	3,515	—	—	1,480	1,480	—	9,206	943	—
Other current assets	864,107	613,112	148,927	464,185	1,097,048	—	128,430	231,281	85,149	146,132	95,096	158,543	86,895
Mortgage and real estate loans	27,457	13,482	381	13,102	4,909	—	25	1,398	1,398	—	9,633	58,933	94,723
Other investments	578,631	502,268	29,032	473,237	261,980	—	31,762	281,511	164,558	116,953	347,923	777,407	38,932
Buildings and other depreciable assets	6,179,610	5,140,070	1,158,813	3,981,257	8,199,728	—	406,654	3,074,819	1,824,169	1,250,650	759,716	1,035,587	232,375
Less: Accumulated depreciation	3,873,372	2,509,079	718,361	1,790,718	4,777,837	—	297,113	1,839,719	1,150,705	689,015	340,431	673,640	144,990
Depletable assets	—	64,219	1,199	63,020	220	—	—	104,023	104,023	—	—	3,746	—
Less: Accumulated depletion	—	13,511	675	12,836	56	—	—	3,247	3,247	—	—	402	—
Land	472,494	249,847	72,073	177,774	74,971	—	5,669	24,414	11,211	13,203	102,391	47,370	225,569
Intangible assets	4,108,512	338,607	54,633	283,975	331,905	—	27,754	308,484	246,411	62,072	241,388	161,721	14,398
Less: Accumulated amortization	3,369,223	171,690	20,767	150,923	123,611	—	15,960	164,037	108,714	55,323	21,966	85,690	12,841
Other assets	1,243,716	697,469	145,905	551,564	598,242	—	51,613	453,105	402,801	50,304	1,071,136	637,305	112,842
Total liabilities and capital	**8,265,538**	**6,808,327**	**1,193,318**	**5,615,010**	**9,128,023**	**—**	**757,688**	**3,274,486**	**2,100,550**	**1,173,937**	**2,772,478**	**2,873,674**	**941,608**
Accounts payable	730,692	328,230	11,858	316,372	235,294	—	190,052	314,977	210,712	104,266	62,623	379,835	61,485
Mortgages, notes, bonds payable in less than 1 year	343,081	528,598	143,331	385,267	1,003,671	—	99,083	715,042	471,112	243,930	256,738	210,982	147,297
Other current liabilities	1,175,612	623,497	120,232	503,265	1,426,477	—	126,104	273,844	200,693	73,152	183,899	128,201	171,690
All nonrecourse loans	281,622	504,500	66,912	437,588	199,683	—	—	419	419	—	177,257	155,618	22,510
Mortgages, notes, bonds payable in 1 year or more	1,405,870	2,071,034	413,687	1,657,347	1,563,910	—	51,427	687,969	525,901	162,067	400,778	444,012	199,866
Other liabilities	741,459	499,842	85,183	414,659	856,919	—	76,064	277,947	124,656	153,291	458,049	25,802	79,612
Partners capital accounts	3,587,202	2,252,627	352,115	1,900,512	3,842,069	—	214,958	1,004,288	567,057	437,231	1,233,135	1,529,224	259,148

NOTE: Detail may not add to totals because of rounding.

Table 3.–Rental Real Estate Income by Industrial Division and Selected Industries

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

Item	All industries	Agriculture, forestry and fishing	Mining	Construction	Manufacturing	Transportation and public utilities	Wholesale and retail trade	Finance, insurance, and real estate			Services	Nature of business not allocable
								Total	Real estate			
									Total	Operators and lessors of buildings		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partnerships	678,800	23,641	1,299	3,715	691	970	8,204	618,909	586,779	529,895	17,849	3,522
Number of partners	7,502,688	98,333	6,053	9,181	2,453	2,253	23,118	7,250,343	6,661,862	6,280,162	99,320	11,635
Gross income	129,950,606	655,913	29,302	305,799	32,698	124,040	238,673	126,326,002	126,945,551	121,035,648	2,129,251	108,929
Rental real estate expenses, total	172,046,933	422,569	38,587	424,774	26,794	154,060	168,861	168,598,953	167,004,411	156,383,841	2,092,867	119,469
Advertising	966,761	55	29	2,541	29	2,931	651	950,130	942,925	868,119	10,202	193
Auto and travel	171,809	2,683	6	877	2	139	124	162,821	161,388	149,179	5,148	8
Cleaning and maintenance	5,050,311	1,620	209	6,005	113	1,906	4,527	4,991,398	4,964,034	4,699,842	37,249	7,281
Commissions	703,396	208	127	3,122	61	676	369	692,767	684,577	640,639	5,836	232
Insurance	2,725,963	11,078	576	8,146	198	3,545	7,414	2,658,731	2,637,339	2,500,028	34,703	1,573
Legal and other professional fees	5,834,605	14,159	411	10,634	2	2,614	3,482	5,720,984	5,661,441	5,339,617	82,068	251
Interest expense	66,998,396	103,842	19,354	194,910	17,023	72,481	57,760	65,800,928	65,184,489	60,511,163	688,379	43,718
Repairs	5,071,726	11,560	898	21,943	401	902	6,922	4,966,649	4,916,954	4,732,193	58,211	4,241
Taxes	13,954,756	52,700	1,428	28,402	1,080	5,348	19,082	13,687,531	13,595,528	12,850,439	146,996	12,189
Utilities	8,599,064	12,000	2,000	14,759	277	7,418	10,677	8,410,247	8,360,308	7,959,098	132,124	9,562
Wages and salaries	4,694,950	4,077	874	8,607	79	4,845	2,431	4,589,568	4,561,734	4,337,362	83,729	739
Depreciation	34,205,165	57,765	5,858	84,118	6,433	21,961	38,459	33,518,527	33,255,074	31,241,194	451,492	20,554
Other expenses	23,070,032	150,821	6,817	40,711	1,097	29,294	16,962	22,448,671	22,078,620	20,554,967	356,731	18,928
Net rental income (loss)	-42,096,327	233,344	-9,285	-118,975	5,905	-30,020	69,812	-42,272,950	-40,058,860	-35,348,193	36,384	-10,540
Income	17,749,202	307,467	11,163	34,398	10,986	8,938	87,416	16,727,925	16,290,562	15,565,959	545,712	15,196
Loss	59,845,529	74,124	20,448	153,373	5,081	38,958	17,604	59,000,875	56,349,421	50,914,151	509,328	25,736

Table 4.—Income Distributed to Partners, by Source

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

Item	All industries	Agriculture, forestry and fishing	Mining	Construction	Manufacturing	Transportation and public utilities	Wholesale and retail trade	Finance, insurance, and real estate			Services	Nature of business not allocable
								Total	Real estate			
									Total	Operators and lessors of buildings		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partnerships	1,635,164	131,057	45,537	61,950	26,263	22,460	173,179	852,517	707,223	589,759	299,423	22,777
Number of partners	18,431,918	591,133	2,770,870	164,869	185,233	434,573	495,773	11,326,504	7,908,019	6,941,965	2,369,709	93,253
Computed total distributive income, total	70,097,182	2,381,831	6,065,154	2,399,871	1,447,855	-1,493,061	3,168,033	25,103,442	-2,746,192	-3,021,185	30,968,471	55,587
Corporate general partnerships	11,167,998	42,690	1,154,309	679,836	290,894	-202,661	404,049	4,655,781	-549,694	-1,156,765	4,136,404	6,697
Corporate limited partnerships	802,030	-2,354	344,738	50,417	101,423	-785,059	75,690	1,244,778	-1,629,036	-1,551,470	-208,718	-18,885
Individual general partnerships	46,051,436	2,104,915	358,266	1,384,207	816,800	-119,134	2,094,441	12,474,942	5,884,868	5,548,389	26,891,274	45,725
Individual limited partnerships	3,555,704	-24,807	1,384,959	62,420	26,887	-172,820	71,762	1,866,626	-1,670,595	-1,436,468	341,157	-480
Partnership general partnerships	-421,063	133,330	668,376	164,307	61,770	-218,363	167,666	-1,162,754	-3,880,987	-3,462,662	-241,488	6,093
Partnership limited partnerships	1,801,948	106,950	1,438,557	20,242	88,942	45,463	207,839	158,640	-1,774,271	-1,713,190	-271,796	7,110
Exempt organization general partnerships	244,068	2,376	677	–	–	1,672	3,550	219,373	87,941	78,138	16,421	–
Exempt organization limited partnerships	1,371,354	2,335	66,752	2,867	-2,633	-1,770	-1,536	1,287,060	41,723	21,758	18,247	30
Nominee/other general partnerships	2,968,724	60,606	356,984	7,831	31,131	-7,087	59,607	2,264,634	828,767	797,165	187,926	7,093
Nominee/other limited partnerships	2,554,984	-44,209	291,535	27,744	32,641	-33,302	84,965	2,094,363	-84,907	-146,081	99,044	2,203
Number of partnerships with income available for distribution	1,625,865	131,032	45,119	61,237	26,258	22,456	173,139	846,715	705,182	588,433	297,131	22,777
Total income (less loss)	82,945,761	3,321,607	5,699,817	3,213,075	1,947,476	-937,219	3,581,107	30,674,109	-2,854,625	-3,361,863	35,045,083	400,706
Ordinary income from Form 1065	29,788,726	457,140	1,135,364	2,540,080	1,018,346	-2,301,772	2,239,055	264,268	-2,189,219	-2,172,081	24,167,376	268,869
Rental real estate income (less loss)	-42,096,327	233,344	-9,285	-118,975	5,905	-30,020	69,812	-42,272,950	-40,058,860	-35,348,193	36,384	-10,540
Other rental income (less loss)	920,031	44,082	18,891	-2,789	2,209	62,359	5,049	7,016	-33,059	13,470	768,617	14,596
Portfolio interest income	20,941,861	498,588	476,163	205,696	266,677	289,719	183,457	17,496,089	8,343,443	6,920,895	1,485,163	40,308
Portfolio dividend income	3,239,280	31,535	40,664	3,010	45,344	2,022	29,673	2,996,256	227,046	207,357	88,180	2,596
Portfolio royalty income	767,254	80,773	296,272	20,201	58,897	243	801	223,162	145,045	57,998	75,652	11,252
Short-term capital gains (less loss)	9,689,486	1,072	146,887	2,479	4,408	-324	10,567	9,499,111	248,713	180,329	19,875	5,411
Long-term capital gains (less loss)	14,041,310	201,513	239,972	10,570	203,170	595,899	66,245	11,930,916	4,307,368	3,202,510	750,575	42,450
Other portfolio income (less loss)	538,450	34,783	7,138	223	1,061	865	705	462,588	357,549	257,027	31,070	16
Guaranteed payments	11,049,379	340,052	341,912	545,562	430,873	182,847	856,058	3,205,886	1,761,072	1,229,509	5,141,274	4,915
Gains (less loss) from sale of business property (Section 1231)	26,289,976	1,490,092	1,069,224	5,834	104,090	55,846	87,437	21,417,533	20,372,949	18,955,808	2,056,964	2,955
Other income	7,776,336	-91,366	1,936,616	1,185	-193,505	205,096	32,246	5,444,233	3,663,327	3,133,508	423,953	17,878