Sole Proprietorships, 1990

by Craig Ammon

Nonfarm sole proprietorship profits for 1990 grew 6.6 percent over 1989 to $141.4 billion. This growth rate, along with that of 1989, was well below those recorded from 1983 to 1988, showing signs of the recession that began in 1990. The real estate industrial group was hit hardest, with a decrease in profits of 15.9 percent from 1989 to 1990. In contrast, services as a whole showed significant increases; specifically, profits increased 22.0 percent for business services, 19.0 percent for legal services, and 16.9 percent for medical and health services.

Total Receipts and Profits

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 1990 rose to 14.8 million, 3.4 percent more than 1989 [1]. Sole proprietorship total receipts (the sum of "income from sales and operations" and "other income") rose 5.5 percent above the level for 1989, from $692.8 billion to $730.6 billion [2]. Sole proprietorship receipts for 1990 did, however, decline for three of the eight industrial divisions: manufacturing; construction; and finance, insurance and real estate [Tables 1 and 2].

The increases in overall profits for both 1989 and 1990 were well below the increases recorded from 1983 to 1988 [3,4]. These earlier increases ranged from a low of 11.3 percent for 1985 to a high of 19.8 percent for 1988 (Figure A).

Figures B and C show how the relationship between total receipts and deductions affected profits and profitability over the 10-year period, 1981 to 1990. Profits increased sharply for 1983 and this trend continued through 1988 because receipts grew more rapidly than deductions. For 1989 and 1990, the slow-down that occurred in the growth of receipts was significant enough to slow the growth in profits.

Deductions and Losses

Beginning with 1983, deductions (including the cost of sales and operations) as a percentage of receipts began a decline that continued through 1990. This decline explains why profits increased by 6.6 percent, while receipts increased by only 5.5 percent.

A reduction in allowable depreciation deductions as mandated by the 1986 Tax Reform Act is reflected in the downward trend in the depreciation statistics after 1986. The Act generally lengthened the cost recovery period and changed the depreciation methods for business property placed in service after 1986. For 1987, the first full year under the new rules, depreciation fell 3 percent, the first decrease since 1961. After increasing slightly for 1988, depreciation declined for 1989 and 1990. The 1990 figure, $23.7 billion, was 3.3 percent less than 1989 (Figure D). Depreciation accounted for 4.0 percent of total deductions for 1990.

The restrictions on "passive" losses that began with 1987 in an effort to curb investments in "tax shelters" continued to have a very limited impact on overall sole proprietorship profits. The restrictions did, however, have a more significant effect on certain industrial groups (Figure E) [5,6]. The groups most affected by the restrictions were in finance, insurance and real estate, account-

Figure A

Nonfarm Sole Proprietorship Profits, Tax Years 1981-1990
[Money amounts are in billions of dollars]

Tax year	Net income (less deficit)	Percentage increase over previous year
1981	53.1	-3.3
1982	50.6	-4.7
1983	60.4	19.4
1984	70.8	17.2
1985	78.8	11.3
1986	90.4	14.7
1987	105.5	16.7
1988	126.3	19.7
1989	132.7	5.1
1990	141.4	6.6

Figure B

Receipts and Deductions, Tax Years 1981-1990

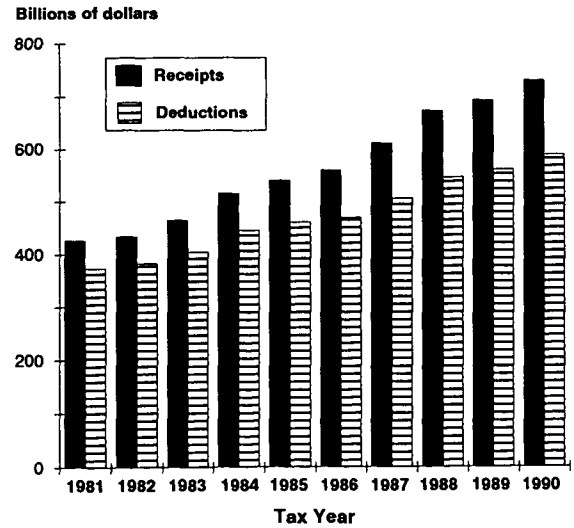

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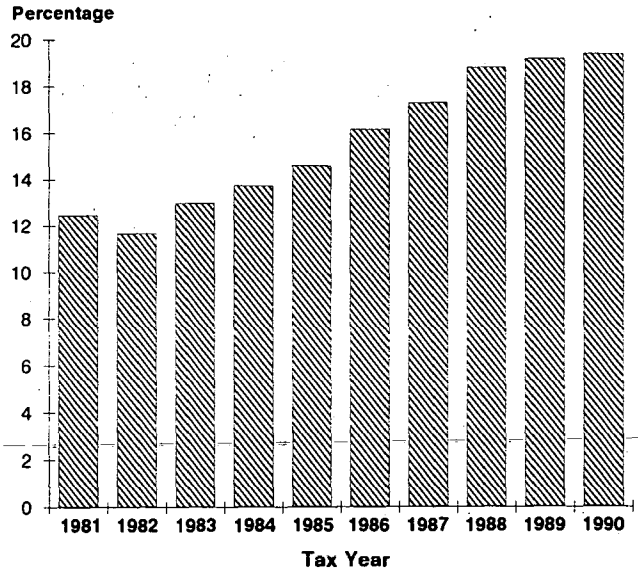
Figure C

Profits as a Percentage of Receipts, Tax Years 1981-1990



ing for half of all disallowed passive losses, and in services, accounting for one third. Mining, dominated by oil and gas extraction, was a distant third in terms of disallowed passive losses.

Industry Trends

The services division continued to show the largest number of businesses and the largest amount of profits, 59.5 percent of the total profits for 1990 (Figure F). Sole proprietors primarily engaged in business services reported the largest increases in receipts and profits within the division; their receipts rose 13.2 percent and profits, 22.0 percent, over 1989. They were followed closely by sole proprietors in the legal services group, who reported increases in receipts of 19.6 percent and profits of 19.0 percent. The reported increases for the medical and health services group were only slightly less — a 15.6 percent increase in receipts and a 16.9 percent increase in profits — but total profits for this group were $28.5 billion, compared to $14.5 billion for business services and $9.3 billion for legal services.

The real estate industrial group reported the greatest decrease in profits of all the major groups. From 1989 to 1990, receipts dropped 18.2 percent and profits decreased by 15.9 percent. Real estate agents and brokers, who account for 90.0 percent of the receipts and profits reported for this industrial group, showed a 4.6 percent decline in business receipts and a 16.8 percent decline in

Figure D

Nonfarm Sole Proprietorship Net Income, Net Loss (Deficit) and Depreciation, Tax Years 1981-1990

[Money amounts are in billions of dollars]

Tax year	Net income	Net loss [1]	Depreciation
	(1)	(2)	(3)
1981	68.5	15.5	15.9
1982	68.6	18.1	19.1
1983	78.6	18.3	22.1
1984	89.8	19.1	23.9
1985	98.8	20.0	26.3
1986	110.5	20.1	26.4
1987	123.8	18.3	25.6
1988	145.5	19.2	26.1
1989	152.4	19.7	24.5
1990	161.7	20.2	23.7

[1] Disallowed passive losses are not included in the net losses for 1987 through 1990 because they were not deductible for tax purposes. Therefore, the net losses shown are slightly understated for these years. For 1988 through 1990, the disallowed loss amounts were approximately $0.1 billion for each year; the amount for 1987 is unavailable (see also, Figure E).

NOTE: See also footnote 6 at the end of this article.

Figure E

Disallowed Passive Losses and Net Income or Deficit, Tax Year 1990

[Money amounts are in millions of dollars]

Selected industrial group	Disallowed passive losses	Profits after disallowed passive losses	
		Net deficit	Net income (less deficit)
	(1)	(2)	(3)
All industries	**80.3**	**20,227.1**	**141,430.2**
Mining	4.0	793.3	654.5
Oil and gas extraction	4.0	771.4	614.6
All other mining	([1])	21.9	39.9
Finance, insurance and real estate	41.5	2,850.8	16,359.4
Finance and insurance	3.6	1,313.0	9,037.9
Real estate	38.0	1,537.7	7,321.5
Operators and lessors of buildings	9.9	85.0	84.7
Operators and lessors, other than buildings	4.3	17.0	60.0
Subdividers and developers, except cemeteries	15.6	490.0	-123.7
All other real estate	8.1	945.8	7,300.5
Services	26.7	6,771.7	84,162.1
Hotels, motels and tourist courts	7.5	457.0	-183.8
Professional sports and racing, including promoters and managers	10.6	472.9	128.2
Offices of physicians	3.3	128.9	14,884.3
All other services	5.4	5,712.9	69,333.4
All other industrial groups	8.1	9,811.3	40,254.2

[1] Less than $0.05 million.

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

Figure F

Nonfarm Sole Proprietorship Profits, by Industrial Group, Tax Years 1989 and 1990
[Money amounts are in billions of dollars]

Industrial group	Net income (less deficit)		Percentage increase
	1989	1990	
	(1)	(2)	(3)
Total	**132.7**	**141.4**	**6.6**
Agricultural services, forestry and fishing	2.2	2.4	9.1
Mining	0.5	0.7	40.0
Construction	17.2	16.4	-4.7
Manufacturing	3.2	2.5	-21.9
Transportation and public utilities	4.6	4.1	-10.9
Wholesale and retail trade	13.5	14.1	4.4
Finance, insurance and real estate	16.4	16.4	--
Services	73.4	84.2	14.7

NOTE: Detail may not add to totals because of rounding and because of proprietorships whose businesses were not allocable by industrial group.

profits. Real estate subdividers and developers reported losses of $123.7 million, five times as great as the losses of $21.1 million reported for 1989. Real estate operators and lessors reported profits of $60.0 million for 1990, down 23.5 percent from 1989 profits of $78.5 million [7].

Summary

Profits reported by nonfarm sole proprietorships for 1990 were only slightly ahead of 1989. Total deductions continued to decline as a percentage of receipts, but the small growth in receipts caused the growth in profits to lag far behind those reported for 1983 through 1988. Depreciation deductions continued the downward trend resulting from law changes contained in the Tax Reform Act of 1986. The recession hurt the real estate group, which experienced a significant decrease in profits. Disallowed passive losses for the real estate group, as a whole, were about 2.4 percent of total real estate net losses. Despite the developing recession, the profits reported for the services division were significantly higher than 1989.

Data Sources and Limitations

A general description of sampling procedures and data limitations applicable to the Statistics of Income tabulations is contained in the Appendix to this issue. Specific information applicable to sole proprietorship data for 1990 is presented below.

Sample Selection Criteria

The 1990 sole proprietorship estimates are based on data from a sample of individual income tax returns, Forms 1040, processed by the Internal Revenue Service during Calendar Year 1991. The sample was stratified based on the larger of "total income" or "total loss" amounts and the size of business plus farm receipts. Additional stratification of the sample was based on the presence of Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; Schedule F, *Farm Income and Expenses*; and Form 4835, *Farm Rental Income/Loss*. The returns were selected at rates that ranged from .04 percent to 100 percent. For 1990, there were 35,000 nonfarm sole proprietorship returns included in the sample; these were drawn from a population of 14,657,690 returns. By comparison, 36,956 returns were drawn from a population of 14,297,558 for 1989.

Limitations

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

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

Figure G

Coefficients of Variation for Frequency Estimates, Tax Year 1990

Estimated number of returns	Approximate coefficient of variation
5,861,100	0.02
937,800	0.05
234,400	0.10
58,600	0.20
26,000	0.30
19,100	0.35
9,400	0.50

Notes and References

[1] In this article, the terms "sole proprietor" and "sole proprietorship" are used interchangeably, but, in fact, there are always more sole proprietorships than sole

proprietors because some individuals own more than one business. For 1990, the ratio of proprietorships to proprietors continued to be approximately 1.1 to 1. For a fuller explanation of the relationship between proprietors and proprietorships, see *Statistics of Income--1981, Sole Proprietorship Returns.*

For the statistics, if a proprietor owned more than one business, the net income or deficit of each of the businesses was combined and reported under the industry of the proprietor's dominant business. Profits were calculated for the statistics as the sum of net incomes (for businesses reporting a profit) reduced by the sum of net deficits (for proprietorships reporting a deficit). Net income or net deficit for each return was calculated as business receipts minus the sum of cost of sales and operations and other business deductions. Industry profits, as well as all other industry statistics, are based on the revised *Standard Industrial Classification Manual, 1987*, issued by the U.S. Office of Management and Budget.

[2] For sole proprietorships, the total receipts of the business, mainly the gross receipts from sales and operations, are reflected in the statistics for "income from sales and operations," under "business receipts," in Table 1. Miscellaneous business receipts, such as from sales of scrap, are also included in business receipts (under "other income"), but incidental investment income received through the business (such as interest, dividends, income, or loss from rents or royalties, and capital and ordinary gains and losses from the sale of investment property and other assets) is excluded. Incidental investment income is not considered to be income from the business and is reported on the proprietor's individual income tax return in combination with nonbusiness investment income. Sole proprietorship income also excludes deductions for salaries paid to owners and for charitable contributions made through the business, neither of which is recognized as a sole proprietorship business expense. Salaries of owners are reported as personal income and, as such, are also part of the owner's taxable income; charitable contributions are deducted as a personal (nonbusiness) expense. Net income also reflects deductions for "additional first-year depreciation," depletion on oil and gas wells and for any foreign taxes paid (unless the owner elects to claim these taxes as a credit against U.S. income tax, instead of deducting them as a business expense).

[3] Profits are represented by net income less deficit (net losses), before Federal income tax. Proprietors compute their tax on their total "taxable income," which includes their business profits plus any other income.

[4] Money amounts are not adjusted for inflation.

[5] Total disallowed passive losses reported by sole proprietors for Tax Year 1990 were $80.3 million. They were $102.0 million for 1989 and $88.2 million for 1988; no estimate of these losses was made for 1987.

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

[7] Statistics for finance, insurance and real estate reflect changes to the data that appeared in the Summer 1992 issue of the *Statistics of Income Bulletin.*

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll and Net Income, by Industrial Groups

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industrial group	Businesses with and without net income								Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction[1]	Payroll[2]	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction[1]	Payroll[2]	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries	**14,782,738**	**730,606,020**	**23,734,507**	**3,754,492**	**19,637,116**	**13,311,669**	**69,677,535**	**141,430,193**	**11,221,925**	**625,901,366**	**17,518,619**	**2,695,384**	**15,491,740**	**8,722,684**	**58,432,424**	**161,657,252**
Agricultural services, forestry and fishing	**362,740**	**17,231,926**	**966,518**	**63,544**	**294,646**	**382,586**	**1,920,204**	**2,383,217**	**278,185**	**13,181,238**	**686,993**	**58,769**	**225,581**	**222,729**	**1,378,654**	**3,182,839**
Agricultural services	281,003	14,946,847	767,400	63,451	276,850	314,852	1,777,836	1,641,070	216,789	11,186,832	523,848	58,678	210,085	184,734	1,246,187	2,330,975
Veterinary services, including pets	16,083	1,934,795	90,799	15,535	50,010	46,943	362,209	430,339	15,799	1,812,905	84,617	15,140	50,005	41,405	328,767	440,327
Livestock breeding	10,783	128,862	47,962	*892	936	11,727	11,748	-167,305	*2,363	*25,432	*662	*(2)	*4	*83	*181	*15,210
Animal services, except livestock breeding and veterinary	56,364	4,409,125	165,610	*806	190,650	83,758	214,888	-117,514	28,119	2,457,534	72,310	500	135,520	28,428	76,090	166,499
Landscape and horticultural services	155,983	5,962,873	304,675	36,271	26,041	132,629	954,074	1,143,526	132,169	5,086,629	255,848	33,185	22,130	90,393	674,026	1,299,707
Farm labor, management and crop services	41,790	2,511,192	158,354	9,947	9,214	39,795	234,918	352,025	38,340	1,804,332	110,411	9,854	2,426	24,425	167,123	409,231
Forestry, except logging	12,245	419,717	72,785	14	3,140	18,926	31,314	121,341	11,116	394,155	68,870	12	2,815	13,564	29,193	145,075
Commercial fishing	68,492	1,862,370	126,333	78	14,656	48,808	111,054	618,931	49,279	1,597,258	94,275	78	12,682	24,430	103,274	704,913
Hunting and trapping	*1,001	*2,993	*(2)	*(2)	*(2)	*(2)	*(2)	*1,876	*1,001	*2,993	*(2)	*(2)	*(2)	*(2)	*(2)	*1,876
Mining	**132,139**	**7,377,613**	**372,266**	**47,163**	**64,365**	**283,789**	**279,119**	**654,485**	**89,680**	**5,484,409**	**238,862**	**8,960**	**45,857**	**129,500**	**161,403**	**1,447,781**
Metal mining	2,937	16,967	4,575	1,354	73	637	1,971	-4,428	*85	*16,322	*250	*1,354	*(2)	*637	*1,817	*4,169
Coal mining	92	96,564	3,257	148	71	1,500	778	-1,141	*11	*82,836	*2,106	*57	*67	*1,121	*35	*5,485
Oil and gas extraction	124,729	7,117,661	359,723	41,956	60,842	278,752	267,465	614,603	87,573	5,284,062	232,705	3,851	44,633	126,604	154,111	1,386,004
Quarrying and nonmetallic minerals, except fuels	4,381	146,422	4,712	3,705	3,379	2,901	8,906	45,452	2,012	101,188	3,801	3,698	1,156	1,139	5,441	52,123
Construction	**1,782,125**	**99,235,747**	**2,902,706**	**565,534**	**565,547**	**1,362,666**	**16,314,308**	**16,366,981**	**1,530,576**	**90,393,163**	**2,404,307**	**485,301**	**492,911**	**978,925**	**14,923,714**	**17,823,335**
General building contractors and operative builders	339,767	30,246,650	614,392	78,533	74,304	555,039	4,736,048	3,329,763	271,133	27,637,811	462,261	65,512	52,085	362,404	4,488,089	4,057,078
General building contractors	314,369	27,770,884	585,945	64,107	70,049	528,114	4,399,852	3,172,155	253,405	25,519,525	440,277	52,469	47,880	346,768	4,236,907	3,734,925
Operative builders	25,397	2,475,766	28,447	14,426	4,256	26,925	336,195	157,608	17,728	2,118,286	21,983	13,043	4,205	15,636	251,182	322,154
Heavy construction contractors	27,823	3,597,852	209,619	92,399	17,848	68,049	356,178	406,192	20,065	3,012,535	180,686	86,941	17,143	54,640	295,187	441,524
Highway and street construction	7,374	1,237,106	81,449	12,409	2,407	11,204	162,937	58,971	3,357	728,891	57,352	10,930	2,080	3,112	110,468	77,893
Heavy construction, except highway	20,450	2,360,745	128,170	79,989	15,441	56,845	193,241	347,221	16,708	2,283,645	123,334	76,011	15,063	51,528	184,720	363,630
Special trade contractors	1,414,535	65,391,246	2,078,695	394,603	473,395	739,578	11,222,082	12,631,026	1,239,379	59,742,816	1,761,360	332,848	423,683	561,881	10,140,438	13,324,733
Plumbing, heating and air conditioning	135,903	9,910,484	196,599	24,009	75,937	102,640	1,519,937	1,472,966	115,864	7,734,075	147,994	14,221	53,585	66,919	1,043,254	1,606,018
Painting and paperhanging	212,695	5,281,188	86,217	9,966	58,742	61,961	936,138	1,562,212	196,996	5,079,076	77,313	9,898	56,804	28,960	936,100	1,592,977
Electrical work	96,208	5,475,795	151,439	19,009	14,430	44,555	943,266	831,589	76,070	5,095,451	128,206	18,088	14,422	30,773	889,395	888,397
Masonry, stonework, tile setting and plastering	143,368	8,332,069	158,660	11,984	52,028	80,230	1,997,273	1,485,417	130,197	7,989,837	128,196	10,485	50,183	73,925	1,827,126	1,567,218
Carpentering and flooring	396,164	13,203,586	389,826	37,330	92,359	103,724	1,737,858	3,381,556	363,697	12,735,943	354,151	34,469	88,609	97,670	1,703,928	3,502,594
Roofing, siding and sheet metal work	88,524	5,487,263	101,111	16,870	40,207	39,109	1,127,100	856,214	79,940	5,048,393	84,287	15,393	38,051	34,743	1,102,399	897,964
Concrete work	44,596	3,524,250	100,758	20,981	4,641	23,036	944,262	550,413	43,093	3,515,925	94,839	20,929	4,638	22,217	942,734	555,281
Miscellaneous special trade contractors	297,077	14,176,611	894,084	254,453	135,050	284,323	2,016,248	2,490,659	233,522	12,544,117	746,375	209,364	117,391	206,675	1,695,501	2,714,285
Manufacturing	**379,903**	**21,839,350**	**1,410,163**	**213,486**	**668,946**	**436,840**	**3,627,097**	**2,467,377**	**263,164**	**18,583,712**	**1,131,546**	**188,421**	**613,913**	**287,240**	**3,002,207**	**3,146,747**
Food and kindred products	11,130	284,160	16,490	16	13,942	5,131	13,309	56,329	5,972	268,504	11,866	*(2)	12,909	2,406	10,532	78,893
Textile mill products	*3,682	*121,570	*1,014	*(2)	*4,724	*1,123	*21,953	*42,422	*837	*111,861	*589	*(2)	*4,724	*221	*21,953	*48,832
Apparel and other textile products	37,617	1,713,815	62,698	9,307	131,495	15,576	524,403	147,980	26,510	1,649,220	53,607	9,307	126,419	7,227	522,888	191,616
Lumber and wood products, except furniture (includes logging)	81,871	5,239,692	521,893	61,870	29,882	105,417	686,246	634,259	56,077	4,095,844	441,988	56,967	28,985	88,559	563,636	704,744
Furniture and fixtures	26,717	814,512	56,581	22	69,853	10,606	81,572	55,397	17,231	777,107	49,299	22	61,557	9,731	81,049	118,091
Printing, publishing and allied industries	64,924	4,198,353	240,950	90,575	142,551	108,955	908,544	382,230	40,685	3,173,460	175,550	78,358	111,274	54,905	568,940	604,496
Leather and leather products	*5,198	*295,074	*4,945	*14,121	*23,837	*3,988	*330	*21,966	*4,697	*290,176	*2,834	*14,121	*23,837	*3,988	*330	*26,270
Stone, clay and glass products	18,487	1,060,544	58,210	*(2)	7,207	27,137	119,829	-17,462	11,364	661,318	33,095	*(2)	3,984	15,463	78,345	43,862
Primary metal industries	*1,266	*174,479	*3,794	*13	*6,906	*430	*24,023	*41,925	*1,266	*174,479	*3,794	*13	*6,906	*430	*24,023	*41,925
Fabricated metal products	19,115	2,990,131	142,147	12,141	37,716	49,107	455,033	267,832	12,646	2,668,749	130,459	4,608	35,312	29,796	399,379	291,735
Machinery, except electrical	48,810	2,881,289	238,522	5,503	161,848	67,960	504,836	551,583	42,025	2,718,291	174,359	5,203	161,809	44,654	459,803	622,618
Electrical and electronic equipment	11,299	326,724	10,481	37	13,438	20,408	19,033	-9,608	8,511	324,810	10,471	37	13,438	11,365	18,504	37,575
Paper and allied products	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other manufacturing industries	*49,786	*1,739,006	*52,437	*19,880	*25,549	*21,001	*267,986	*292,524	*35,343	*1,669,892	*43,636	*19,784	*22,761	*18,494	*252,825	*336,090
Transportation and public utilities	**614,639**	**31,374,195**	**2,823,933**	**452,329**	**205,488**	**895,365**	**2,559,564**	**4,104,660**	**467,308**	**24,768,837**	**1,819,040**	**298,499**	**135,951**	**622,063**	**1,963,221**	**5,085,800**
Local and interurban passenger transit	78,304	1,781,368	86,696	42,199	20,259	36,096	97,987	427,469	61,790	1,457,541	78,357	42,199	13,934	30,385	82,289	498,965
Taxicabs	35,718	713,327	4,139	30,868	18,789	4,907	15,327	162,816	31,479	547,719	4,139	30,868	13,160	1,194	*(2)	185,348
Bus and limousine transportation	39,665	1,029,296	82,557	9,518	1,470	31,189	82,660	237,206	27,890	871,805	74,218	9,518	774	29,192	82,289	286,031
Other highway passenger transportation	*2,921	*38,745	*(2)	*1,813	*(2)	*(2)	*(2)	*27,446	*2,421	*38,017	*(2)	*1,813	*(2)	*(2)	*(2)	*27,587

Footnotes at end of table.

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll and Net Income, by Industrial Groups--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industrial group	Businesses with and without net income								Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction[1]	Payroll[2]	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction[1]	Payroll[2]	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation and public utilities --Continued																
Trucking and warehousing	396,755	24,944,775	2,544,955	385,353	128,012	784,952	1,766,019	2,954,865	307,526	19,290,278	1,637,208	239,570	93,656	561,697	1,242,416	3,627,178
Trucking, local and long distance, including trash collection without own dump	321,945	23,967,115	2,503,192	376,925	118,801	754,339	1,759,824	2,683,048	247,552	18,512,459	1,602,436	239,351	90,105	552,009	1,240,419	3,332,169
Courier or package delivery service	72,192	939,619	34,567	8,406	7,770	18,049	3,169	273,870	57,619	762,341	34,428	197	3,548	9,677	1,327	286,516
Public warehousing	*2,618	*38,041	*7,195	*22	*1,441	*12,563	*3,026	*-2,053	*2,354	*15,478	*344	*22	*3	*11	*670	*8,494
Water transportation	7,420	326,762	30,495	122	4,821	7,371	20,902	126,503	5,602	297,301	19,552	121	3,217	2,455	20,542	153,850
Air transportation	16,388	217,731	28,386	1,319	5,420	12,422	609	19,432	8,876	174,506	3,752	1,317	1,240	2,251	*(3)	79,936
Transportation services	68,806	2,656,824	58,765	19,724	34,619	29,546	406,973	281,429	46,664	2,235,396	35,134	11,876	14,806	10,937	359,168	373,702
Travel agents and tour operators	26,094	1,713,116	19,072	12,584	25,965	7,553	347,055	132,029	18,011	1,530,987	18,231	7,982	11,492	6,670	333,295	179,949
Other transportation services	42,712	943,708	39,693	7,140	8,654	21,993	59,918	149,399	28,653	704,410	16,903	3,893	3,314	4,268	25,873	193,753
Communication services	32,227	1,172,162	42,727	3,169	10,447	15,447	258,277	234,757	26,001	1,129,128	29,799	2,979	8,431	12,573	254,051	267,730
Utilities, including dumps, snowplowing, road cleaning, etc.	14,739	274,574	31,910	443	1,910	9,531	8,796	60,206	10,849	184,686	15,237	437	666	1,765	4,756	84,439
Wholesale and retail trade	**2,650,195**	**249,734,337**	**3,900,762**	**823,570**	**6,586,327**	**3,011,610**	**15,857,424**	**14,085,762**	**1,572,378**	**200,585,039**	**2,819,668**	**530,552**	**4,746,311**	**1,980,480**	**11,924,321**	**19,756,979**
Wholesale trade	399,730	46,722,043	554,750	115,839	608,091	315,462	1,863,778	5,291,952	284,808	42,566,734	450,546	67,556	528,760	264,045	1,652,553	5,854,371
Durable goods, including machinery, wood, metals, etc.	236,498	22,503,714	303,626	58,383	330,241	181,107	1,170,797	3,222,390	167,110	20,545,218	245,539	45,010	259,925	156,547	1,005,121	3,550,838
Nondurable goods, including food, fiber, chemicals, etc.	163,232	24,218,329	251,124	57,456	277,850	134,356	692,980	2,069,562	117,699	22,021,516	205,006	22,546	268,835	107,498	647,432	2,303,533
Retail trade	2,250,465	203,012,294	3,346,012	707,731	5,978,237	2,696,148	13,993,646	8,793,809	1,287,570	158,018,305	2,369,122	462,996	4,217,551	1,716,435	10,271,768	13,902,608
Building materials, paint, hardware, garden supply and mobil home supply, and mobil home dealers	51,986	6,086,511	110,121	16,510	125,070	72,474	524,738	251,723	34,834	4,910,389	89,222	16,279	96,083	50,952	412,612	453,578
Lumber and other building materials dealers	5,639	1,355,265	48,156	60	30,800	24,269	213,697	48,882	3,167	944,990	46,510	49	9,745	23,945	163,283	73,639
Paint, glass and wallpaper stores	*9,372	*663,338	*4,629	*(3)	*14,198	*573	*93,421	*66,545	*8,871	*655,973	*4,247	*(3)	*13,125	*273	*93,136	*68,156
Hardware stores	11,110	1,533,140	8,225	16,435	34,662	8,568	56,386	76,424	*4,763	*1,366,364	*8,186	*16,226	*28,825	*8,104	*55,188	*118,118
Retail nurseries and garden supply stores	19,703	1,507,912	29,262	12	42,140	21,471	72,983	10,412	12,731	1,095,978	12,595	1	41,596	2,457	56,599	121,519
Mobile home dealers	6,161	1,026,857	19,849	3	3,269	17,593	88,252	49,461	5,301	847,084	17,684	3	2,791	16,173	44,406	72,146
General merchandise stores	61,066	4,751,679	47,200	1,936	161,496	30,993	199,590	358,180	34,130	3,991,361	40,192	1,599	113,964	23,105	190,590	439,659
Variety stores	26,752	1,855,276	9,047	1,312	119,666	4,654	47,059	113,431	12,689	1,713,942	7,648	1,312	79,038	4,163	47,059	159,822
Computer and software stores	15,448	985,503	23,658	542	15,506	3,821	17,069	79,217	8,863	446,922	20,584	287	12,129	2,062	16,014	99,270
Other general merchandise stores	18,866	1,910,901	14,495	81	26,324	22,518	135,461	165,533	12,577	1,830,498	11,960	*(3)	22,797	16,880	127,516	180,567
Food stores	164,834	35,801,291	542,675	47,789	899,123	341,869	1,674,742	1,234,671	113,811	30,154,148	441,743	29,936	786,041	272,688	1,383,736	1,580,858
Grocery stores	110,534	29,721,662	418,159	45,309	536,123	258,843	1,285,543	1,006,699	80,133	24,639,993	340,344	27,457	475,468	201,527	1,005,649	1,230,021
Retail bakeries	20,263	1,052,720	54,160	1,281	93,136	49,360	151,299	44,414	16,078	1,035,914	52,758	1,280	87,316	49,231	151,284	52,454
Miscellaneous food stores	34,037	5,026,909	70,356	1,199	269,863	33,666	237,899	183,559	17,600	4,478,240	48,641	1,199	223,257	21,929	226,802	298,383
Automotive dealers and service stations	178,912	51,426,735	489,239	71,481	731,952	616,889	2,452,993	1,057,090	111,130	36,389,262	337,805	50,294	537,500	310,198	1,540,111	1,663,356
Motor vehicle dealers--new car dealers (franchised)	10,090	2,475,081	5,353	4,148	12,469	32,484	89,168	-5,093	8,117	1,316,409	3,240	3,966	1,056	27,075	36,398	41,968
Motor vehicle dealers--used cars only	67,212	10,770,172	57,229	1,488	87,385	170,272	169,624	159,027	43,294	7,449,834	41,196	953	62,988	96,944	89,594	414,604
Auto parts and accessories and selected home supply stores	41,098	6,890,938	130,750	34,884	124,410	123,886	760,441	165,187	18,917	4,196,142	62,389	18,249	63,668	38,755	334,828	325,487
Gasoline service stations	34,856	26,373,079	236,650	28,974	447,926	108,682	1,181,108	563,118	23,156	20,178,873	179,484	26,178	369,201	70,688	946,446	649,525
Boat dealers	2,094	643,647	4,145	4	17,304	15,527	412	11,696	*1,416	*622,943	*3,811	*(3)	*17,220	*8,366	*292	*27,817
Miscellaneous automotive dealers	23,563	4,273,818	55,111	1,983	42,458	166,038	252,240	163,157	16,230	2,625,061	47,685	948	23,367	68,370	132,554	203,954
Apparel and accessory stores	71,502	5,774,531	84,334	13,493	329,218	106,321	381,233	389,709	53,034	4,526,925	50,419	6,529	219,779	67,717	290,801	570,425
Men's and boy's clothing stores	*5,261	*848,644	*7,911	*23	*58,698	*8,160	*55,321	*30,554	*4,761	*769,513	*6,520	*23	*54,495	*4,239	*48,680	*62,937
Women's ready-to-wear stores	15,607	2,134,134	30,600	6,955	141,325	25,139	155,315	42,241	8,918	1,142,113	8,657	29	47,848	6,284	83,262	94,080
Women's accessory and specialty stores	10,891	190,635	9,784	*(3)	331	3,157	*(3)	94,410	10,305	186,780	9,308	*(3)	181	2,837	*(3)	97,248
Family clothing stores	18,284	1,025,252	25,245	187	70,906	36,377	63,093	172,874	14,466	962,112	18,492	187	70,535	25,471	58,262	200,337
Shoe stores	*6,049	*862,356	*4,676	*(3)	*31,687	*23,096	*67,060	*45,269	*6,049	*862,356	*4,676	*(3)	*31,687	*23,096	*67,060	*45,269
Apparel and accessory stores, not elsewhere classified	15,410	713,510	6,119	6,327	26,270	10,393	40,444	4,361	8,535	604,050	2,767	6,290	15,034	5,790	33,538	70,553

Footnotes at end of table.

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll and Net Income, by Industrial Groups--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industrial group	Businesses with and without net income								Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction[1]	Payroll[2]	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction[1]	Payroll[2]	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade--Continued																
Retail trade--Continued																
Furniture and home furnishings stores	95,784	11,459,180	274,456	84,776	429,452	183,369	1,011,938	918,823	76,606	9,542,884	222,613	83,641	296,625	120,932	790,527	1,210,989
Furniture stores	30,306	5,048,442	102,315	45,110	146,661	83,838	447,404	355,737	21,658	3,967,224	74,696	44,895	90,672	57,427	361,303	418,961
Home furnishings and equipment stores, except appliances	37,032	2,961,516	43,459	19,198	110,164	54,063	300,523	249,624	29,577	2,299,124	24,819	18,300	40,085	24,228	176,918	416,994
Household appliance stores	10,478	1,785,418	33,389	1,537	106,558	28,366	162,554	158,041	10,476	1,785,399	33,389	1,537	106,557	28,366	162,554	158,047
Television, audio and electronic stores	13,704	1,400,381	27,314	7,910	42,988	16,453	79,023	119,053	12,102	1,234,295	21,800	7,887	36,646	10,294	72,286	163,785
Music and record stores	*4,265	*263,423	*67,978	*11,022	*23,081	*651	*22,434	*36,368	*2,794	*256,843	*67,909	*11,021	*22,665	*618	*17,466	*53,202
Eating and drinking places	217,040	23,087,390	703,840	154,022	1,394,716	477,067	4,283,271	577,629	113,177	17,167,008	463,359	72,747	928,310	332,708	2,957,920	1,567,383
Eating places	146,043	17,701,446	522,440	116,264	1,172,976	298,637	3,739,101	361,767	72,353	12,223,345	315,762	67,202	727,298	214,417	2,447,425	1,081,134
Drinking places	56,752	5,129,493	173,687	33,839	200,818	176,760	533,975	135,511	27,841	4,708,380	141,470	2,427	180,291	118,040	503,890	401,564
Catering services	14,245	256,452	7,713	3,919	20,922	1,670	10,194	80,351	12,982	235,284	6,128	3,118	20,722	252	6,605	84,686
Miscellaneous retail stores	1,409,340	64,624,977	1,094,147	317,725	1,907,211	867,166	3,465,142	4,005,983	750,848	51,336,328	723,769	201,971	1,239,251	538,136	2,705,471	6,416,359
Drug stores	7,168	4,950,034	35,538	11,844	38,417	23,170	350,204	569,439	7,166	4,937,000	34,420	11,772	38,234	22,965	348,696	571,299
Liquor stores	25,069	7,663,575	69,088	5,179	139,148	63,254	227,948	199,933	17,909	6,452,980	50,426	5,132	113,701	53,068	195,282	270,813
Used merchandise and antique stores	84,485	1,755,203	47,776	15,480	119,410	57,286	45,156	-143,923	29,274	971,620	20,936	6,308	38,969	6,177	22,992	115,583
Sporting goods and bicycle shops	25,571	2,025,314	21,976	308	43,855	35,991	126,127	49,086	12,046	979,046	11,472	*(2)	15,426	11,966	64,706	120,315
Book stores	10,607	945,531	18,225	228	110,880	6,115	96,870	10,153	5,079	637,571	7,848	228	51,976	1,353	63,964	45,503
Stationery stores	5,994	1,145,073	38,643	13,369	29,688	17,333	119,080	151,958	5,994	1,145,073	38,643	13,369	29,688	17,333	119,080	151,958
Jewelry stores	48,390	3,539,112	82,632	122	199,620	25,882	155,723	429,908	30,298	3,170,156	75,245	30	174,206	15,843	155,349	495,413
Hobby, toy and game shops	39,769	1,457,070	22,910	7,390	131,780	10,404	51,067	83,265	21,397	1,327,423	12,739	653	125,150	7,345	50,235	156,564
Camera and photographic supply stores	*2,917	**98,334	*6,225	*(2)	*6,892	*5,158	*5,570	*-29,011	*1,395	*19,374	*369	*(2)	*10	*(2)	*(2)	*5,449
Luggage and leather goods stores	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fabric and needlework stores	13,532	734,249	3,912	10	76,666	11,360	80,195	-18,295	*8,134	*176,307	*1,043	*10	*10,883	*842	*16,366	*16,966
Catalog or mail order	56,921	1,525,718	21,877	29	9,953	24,442	61,916	52,344	20,301	1,334,805	10,568	29	6,274	12,248	61,374	141,402
Vending machine selling	25,305	472,705	64,971	284	7,479	3,575	711	29,080	12,607	444,253	45,086	*(2)	5,204	1,904	368	63,830
Sales by door-to-door, telephone, etc.	739,427	12,942,613	262,124	100,724	99,866	171,198	351,829	1,202,258	389,278	10,368,180	147,622	93,292	55,674	110,409	332,041	2,147,386
Gift, novelty and souvenir shops	79,984	2,865,295	66,857	28,971	267,954	73,392	186,674	103,869	42,675	2,214,856	27,784	28,931	155,938	44,860	146,234	273,233
Fuel oil dealers	*1,841	**973,117	*6,406	*(2)	*1,605	*5,755	*2,673	*57,821	*1,841	**973,117	*6,406	*(2)	*1,605	*5,755	*2,673	*57,821
Florists	44,085	2,701,867	71,340	24,662	63,610	58,783	417,705	-26,679	19,953	2,155,333	39,311	10,686	37,841	23,302	379,601	168,896
Other miscellaneous retail shops	**198,274	**18,830,167	**253,648	**109,123	**560,386	**274,069	**1,185,696	**1,284,777	**125,504	**14,029,235	**193,849	**31,532	**378,473	**202,767	**746,512	**1,613,930
Finance, insurance and real estate	**1,330,638**	**49,049,308**	**1,577,888**	**250,048**	**1,108,727**	**1,953,647**	**2,272,397**	**16,359,365**	**954,481**	**42,866,975**	**1,199,051**	**214,482**	**907,279**	**1,046,606**	**1,986,575**	**19,210,128**
Finance	64,936	4,368,626	74,320	4,442	71,382	136,129	150,323	1,087,524	44,320	3,503,511	64,259	3,752	49,406	69,490	145,219	1,390,123
Credit agencies and mortgage bankers	11,050	314,539	5,049	*(2)	4,508	5,394	19,519	159,861	9,952	311,488	2,671	*(2)	4,508	3,261	19,483	173,239
Security and commodity brokers and services	53,886	4,054,088	69,271	4,442	66,874	130,734	130,803	927,663	34,368	3,192,023	61,588	3,752	44,898	66,229	125,736	1,216,885
Security brokers and dealers	15,360	1,200,112	1,496	93	4,320	18,062	2,756	140,816	11,647	821,264	1,337	57	2,501	4,854	2,340	201,141
Investment advisors and services	17,454	815,341	23,899	260	20,894	22,745	53,365	284,751	10,012	732,720	19,466	120	18,909	18,809	50,693	366,509
Commodity contract brokers, exchanges and services	21,071	2,038,635	43,875	4,089	41,660	89,927	74,682	502,096	12,710	1,638,038	40,785	3,575	23,488	42,566	72,703	649,235
Insurance agents, brokers and service	416,997	17,326,148	399,713	171,314	473,648	340,738	1,356,877	6,935,844	313,445	16,272,242	361,531	166,840	440,077	322,940	1,305,106	7,442,058
Insurance agents and brokers	399,208	16,885,480	395,552	171,313	469,566	339,256	1,351,922	6,786,131	301,150	15,929,418	351,078	166,839	437,422	321,458	1,303,194	7,269,208
Insurance service	17,789	440,668	4,161	1	4,082	1,482	4,955	149,713	12,295	342,824	453	1	2,655	1,482	1,912	172,850
Real estate	742,634	23,081,556	957,665	62,775	454,275	1,303,128	493,898	7,321,459	533,203	19,835,404	684,332	37,131	347,645	600,663	327,701	8,902,610
Real estate property managers	41,857	1,886,999	56,072	2,180	38,413	76,684	99,318	371,464	33,483	1,439,127	31,584	32	16,473	15,789	33,428	482,807
Operators and lessors of buildings	9,918	1,030,302	98,497	1,305	5,448	241,523	37,917	84,679	4,746	492,086	29,820	1,107	4,597	42,755	24,899	169,671
Operators and lessors, other than buildings	9,063	725,257	106,976	50	11,655	155,237	5,005	60,049	8,683	691,341	98,542	23	11,503	141,437	345	77,089
Real estate agents and brokers	659,000	17,354,632	660,606	54,348	387,708	538,815	290,935	6,885,635	474,993	15,817,198	502,637	31,359	306,980	347,480	235,988	7,763,410
Subdividers and developers, except cemeteries	18,557	1,920,411	31,345	4,892	9,187	288,714	60,722	-123,737	7,061	1,231,703	17,579	4,610	6,227	51,047	33,041	366,254
Property managers and other real estate	46,097	2,050,954	60,242	2,180	40,278	78,839	99,318	414,834	37,722	1,603,077	35,754	32	18,338	17,944	33,428	526,185
Other finance and real estate	106,072	4,272,977	146,189	11,518	109,422	173,652	271,299	1,014,538	63,512	3,255,818	98,929	6,759	70,152	53,512	208,550	1,475,337

Footnotes at end of table.

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll and Net Income, by Industrial Groups--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industrial group	Businesses with and without net income								Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction[1]	Payroll[2]	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction[1]	Payroll[2]	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services	**7,334,996**	**252,307,538**	**9,723,146**	**1,327,359**	**10,114,167**	**4,945,767**	**26,742,831**	**84,162,121**	**5,911,048**	**228,339,305**	**7,183,067**	**903,564**	**8,318,992**	**3,438,317**	**23,032,435**	**90,933,852**
Hotels and other lodging places	50,146	4,319,811	583,569	11,700	194,384	659,237	627,884	-209,967	21,921	1,960,782	199,413	6,274	6,188	155,762	279,013	247,059
Hotels, motels and tourist courts	22,236	3,150,563	460,887	11,149	21,760	445,380	480,067	-183,761	10,703	1,486,410	155,085	6,013	6,188	112,433	215,633	170,995
Rooming and boarding houses	24,042	1,057,759	102,062	263	172,021	189,746	131,114	-4,340	*11,217	*474,372	*44,329	*260	*(')	*43,329	*63,380	*76,065
Camps and camping parks	3,868	111,489	20,620	288	603	24,111	16,702	-21,866	*	*	*	*	*	*	*	*
Personal services	1,095,248	24,430,865	1,060,969	100,409	1,975,959	371,566	3,111,626	6,030,998	865,446	21,577,456	682,146	80,173	1,578,521	258,277	2,603,948	6,835,321
Coin-operated laundries and dry cleaning	21,605	1,376,557	120,824	9,996	189,010	55,250	185,517	99,240	13,572	1,115,295	73,054	7,521	143,608	38,809	149,388	150,341
Other cleaning services, including laundry, dry cleaning, garment, carpet and upholstery	64,716	3,886,583	164,786	42,293	345,651	52,247	557,276	1,037,733	58,509	3,688,329	161,521	42,293	343,171	49,358	497,331	1,053,731
Photographic portrait studios	58,524	1,440,654	93,073	5,614	104,664	20,201	88,875	239,860	39,105	1,338,299	62,998	1,947	97,218	13,091	88,875	333,543
Beauty shops	308,835	6,701,071	232,041	27,124	838,663	101,631	1,302,445	1,531,540	248,309	5,882,861	165,806	19,905	638,768	79,469	1,071,448	1,764,651
Barber shops	58,355	1,193,895	18,514	1,855	89,037	10,428	218,425	586,363	53,664	1,152,196	18,514	1,855	84,111	10,428	180,312	599,929
Funeral service and crematories	12,376	945,918	52,827	2,711	10,331	14,711	134,420	100,301	9,588	874,414	43,419	2,711	10,331	4,095	133,281	120,913
Miscellaneous personal services	570,838	8,886,186	378,903	10,818	398,604	117,098	624,667	2,435,961	442,699	7,526,062	156,835	3,943	261,314	63,027	483,314	2,812,213
Business services	1,844,859	54,211,253	2,164,476	252,660	1,280,342	895,234	5,107,459	14,514,457	1,501,590	48,474,992	1,645,501	199,115	1,072,276	681,099	4,527,905	15,940,929
Advertising, except direct mail	76,089	4,055,909	130,517	21,133	77,942	55,565	383,929	826,065	58,057	3,908,517	99,573	20,748	75,622	31,016	382,613	894,575
Consumer credit reporting and services	*5,268	*104,625	*58	*1,891	*4,678	*11	*2,965	*43,945	*5,268	*104,625	*58	*1,891	*4,678	*11	*2,965	*43,945
Janitorial and related services to buildings	354,976	4,671,498	194,386	26,734	87,800	70,846	656,934	1,627,732	322,003	4,184,941	155,578	18,293	59,577	57,494	563,329	1,752,890
Computer and data processing services	138,158	3,141,568	197,547	18,199	106,573	44,953	82,803	1,610,699	110,877	2,966,209	160,396	14,626	96,024	39,503	42,008	1,679,507
Mailing, reproduction, commercial art and photography and stenographic services	114,025	2,662,918	91,614	21,550	50,817	33,561	140,338	926,279	79,520	2,499,151	65,092	15,778	35,910	19,073	123,125	988,282
Computer repair, maintenance and leasing	11,188	245,289	4,917	7	4,838	3,667	534	155,080	7,826	225,870	3,298	*(')	4,780	3,108	*(')	158,113
Equipment rental and leasing, except computer and automotive	24,008	2,014,048	342,236	6,959	18,452	129,213	333,253	154,331	14,763	1,464,730	266,722	2,361	1,141	87,667	292,916	303,750
Other business services	1,121,147	37,315,399	1,203,201	156,186	929,242	557,419	3,506,704	9,170,326	903,277	33,120,950	894,786	125,417	794,545	443,227	3,120,949	10,119,869
Automobile repair and services	320,538	20,426,222	677,416	74,821	609,530	313,309	2,698,953	2,243,797	254,032	17,734,736	543,133	26,235	447,365	231,727	2,213,679	2,560,234
Automotive rentals or leasing, without drivers	7,886	53,151	22,832	*(')	2,173	7,276	1,710	-4,772	3,852	29,235	6,144	*(')	32	2,972	1,102	12,833
Automobile parking, except valet	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Automotive repair shops	247,988	16,780,983	521,847	72,142	549,606	250,846	2,351,674	1,823,615	195,570	14,208,386	420,252	23,558	399,220	185,059	1,874,561	2,071,151
Automotive services, except repair	*64,665	*3,592,088	*132,737	*2,679	*57,752	*55,187	*345,569	*424,954	*54,610	*3,497,115	*116,737	*2,677	*48,113	*43,696	*338,016	*476,250
Miscellaneous repair services	232,624	8,156,457	242,293	30,934	327,981	123,034	639,602	1,550,464	181,884	7,724,870	199,227	15,659	275,395	112,009	604,357	1,680,365
TV and audio equipment repair	29,974	487,771	26,397	426	38,720	2,591	22,529	127,729	19,712	411,122	17,342	426	8,995	2,332	828	147,683
Electrical repair, except TV and audio equipment	48,414	2,758,156	65,272	14,404	122,203	18,073	274,735	406,608	41,521	2,577,106	53,697	1,560	105,759	12,585	263,781	462,322
Reupholstery and furniture repair	38,441	1,070,792	46,538	7,195	47,866	51,053	158,733	207,241	33,769	1,016,263	45,608	4,871	42,842	51,053	158,493	219,669
Other miscellaneous repair	115,795	3,839,737	104,087	8,909	119,191	51,317	183,604	808,885	86,882	3,720,379	82,580	8,801	117,798	46,039	181,255	850,690
Motion pictures	75,599	2,318,684	288,898	53,110	140,285	72,134	260,973	361,654	54,333	1,994,686	196,793	29,714	84,987	60,085	239,351	515,297
Motion picture and video production	30,598	423,421	14,445	19,580	9,988	22,908	8,149	176,951	24,830	397,150	6,985	19,558	9,423	20,472	7,759	219,960
Motion picture and tape distribution and allied services	17,511	542,647	40,829	16,090	15,163	26,114	91,477	139,923	11,994	499,138	25,636	9,783	15,154	25,130	91,477	180,087
Motion picture theaters	*532	*6,384	*188	*20	*1,262	*61	*963	*-2,728	*10	*4,090	*137	*20	*58	*61	*585	*1,537
Video tape rentals	26,958	1,346,231	233,437	17,421	113,872	23,052	160,384	47,508	17,500	1,094,307	164,034	353	60,352	14,423	139,530	113,713
Amusement and recreation services, except motion pictures	556,512	10,813,433	859,815	63,845	397,942	235,585	515,585	2,363,067	351,945	9,276,600	471,829	40,393	284,318	90,126	431,878	3,455,672
Entertainers, producers, agents and related services	305,777	5,428,325	405,308	51,115	174,742	49,426	143,388	1,870,997	195,860	4,819,601	240,806	31,276	93,004	23,719	121,781	2,246,088
Bowling centers	*2,661	*326,748	*20,801	*458	*244	*8,646	*50,420	*104,002	*1,262	*321,740	*20,698	*458	*11	*8,639	*50,108	*111,809
Professional sports and racing, including promoters and managers	93,507	2,514,076	172,940	4,862	34,628	45,871	154,800	128,227	41,516	2,035,005	33,535	2,910	24,653	8,197	138,341	601,148
Physical fitness facilities	18,752	614,262	44,218	3,496	87,802	19,155	37,199	106,983	14,095	596,945	41,735	3,476	86,831	17,417	35,983	121,368
Other amusement and recreational services	135,815	1,930,022	216,547	3,915	100,526	112,487	129,778	152,858	99,213	1,503,310	135,055	2,273	79,819	32,154	85,666	375,259

Footnotes at end of table.

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll and Net Income, by Industrial Groups--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Industrial group	Businesses with and without net income								Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction[1]	Payroll[2]	Net income less deficit	Number of returns	Business receipts	Depreciation deduction	Rent on machinery and equipment	Rent on business property	Total interest paid deduction[1]	Payroll[2]	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services--Continued																
Medical and health services	755,389	64,871,534	1,818,894	346,017	3,017,540	1,085,413	8,656,099	28,500,062	655,802	61,199,134	1,616,291	269,245	2,712,097	913,092	7,828,887	29,138,101
Offices of physicians	191,492	27,038,193	645,471	134,223	1,115,693	263,941	2,881,556	14,884,279	167,576	26,415,561	588,771	134,048	1,092,867	255,537	2,795,922	15,013,130
Offices of dentists	100,526	15,663,139	538,346	43,668	665,750	322,398	2,996,206	5,704,545	92,616	15,426,591	491,368	38,828	636,763	312,461	2,950,515	5,808,685
Offices of osteopathic physicians	4,681	816,241	19,929	1,823	8,370	12,735	82,932	495,567	4,158	814,486	19,929	1,823	8,370	12,735	82,932	496,027
Offices of chiropractors	31,572	4,608,220	153,230	88,021	246,870	121,582	720,510	1,658,185	26,573	4,042,340	142,593	21,736	234,205	91,804	467,637	1,734,087
Offices of optometrists	16,238	2,279,550	65,874	14,595	146,706	54,018	243,713	486,658	14,268	2,120,176	64,416	14,045	134,667	53,552	221,388	515,235
Offices of podiatrists	6,712	920,375	34,954	9,046	45,694	27,274	92,171	390,274	6,451	881,851	34,954	9,046	45,694	27,274	92,171	390,798
Registered and practical nurses	73,164	665,278	4,862	17	7,875	6,352	5,957	428,069	68,224	655,996	4,862	1	7,806	6,343	2,296	444,002
Nursing and personal care facilities	44,399	3,120,695	93,368	1,175	82,115	149,675	748,454	267,535	36,692	2,087,110	64,196	626	63,221	65,814	608,862	383,449
Medical and dental laboratories	29,532	1,778,322	41,632	13,364	173,881	43,347	149,198	527,927	24,818	1,584,491	40,891	13,364	141,464	43,007	77,361	530,354
Other medical and health services	257,073	7,981,520	221,226	40,085	524,585	84,089	735,402	3,657,021	214,424	7,170,531	164,309	35,730	347,040	44,563	529,803	3,822,333
Legal services	259,991	21,123,383	546,063	178,661	940,963	316,709	2,394,910	9,289,592	218,352	19,497,322	453,198	61,155	859,086	268,634	2,022,690	9,562,283
Educational services	192,544	1,799,454	92,060	8,741	113,534	37,697	244,469	388,092	145,863	1,273,358	45,972	1,545	43,520	18,556	100,253	579,993
Child day care	460,735	3,786,912	165,740	6,453	47,648	235,254	364,764	1,249,534	413,022	3,397,805	125,881	5,350	35,654	170,256	266,563	1,346,232
Ministers and chaplains	250,695	3,253,005	42,384	1,254	52,578	53,075	4,162	2,056,260	220,559	3,170,890	39,751	2	51,923	45,971	4,162	2,125,211
Engineering services	108,843	4,673,999	193,650	61,763	94,850	80,730	759,234	1,672,353	93,431	4,398,253	171,822	61,140	74,062	65,143	668,967	1,837,051
Architectural services	82,614	2,137,198	68,982	4,257	60,825	12,022	210,131	793,336	63,817	2,079,473	57,758	470	57,866	11,174	193,943	888,581
Surveying services	17,045	292,677	9,780	4,206	1,512	1,697	55,035	121,886	*12,290	*285,175	*8,443	*4,206	*1,512	*1,004	*55,035	*133,174
Accounting, auditing and bookkeeping services	271,475	6,594,380	348,877	37,504	438,813	169,290	655,926	2,790,061	242,813	6,467,290	308,109	24,530	423,366	155,718	649,185	2,885,365
Management services	65,633	1,837,932	54,009	8,595	39,598	52,837	63,528	971,341	61,474	1,783,895	48,220	8,204	34,319	44,464	50,122	1,042,555
Consulting services	601,298	15,218,156	430,712	48,213	300,276	215,468	323,708	8,506,779	476,714	14,032,916	301,810	36,125	200,820	141,530	243,727	9,168,317
Public relations	26,197	481,317	15,728	5,276	9,160	1,578	34,243	186,052	20,549	467,362	15,071	5,276	9,157	1,562	34,229	190,945
Counseling, except health practitioners	67,009	1,560,867	58,830	28,939	70,445	13,899	14,539	782,303	55,209	1,542,309	52,698	28,753	66,559	12,128	14,539	801,168
Nature of business not allocable	**195,361**	**2,456,006**	**57,125**	**11,457**	**28,903**	**39,400**	**104,591**	**846,224**	**155,104**	**1,698,688**	**36,084**	**6,836**	**4,945**	**16,825**	**59,892**	**1,069,791**

[1] Interest paid is the sum of mortgage interest and other interest on indebtedness (see Table 2).

[2] Payroll is the sum of net salaries and wages paid plus the cost of labor reported as part of cost of sales and operations (see Table 2).

[3] Less than $500.

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Where data for an industrial group are not shown in order to avoid disclosure of information about specific taxpayers, the data deleted have been combined with those shown for a related industrial group, also indicated by a double asterisk.

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

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups

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

Net income status, item	All nonfarm industries	Agricultural services, forestry and fishing: Total	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	All other agricultural services, forestry and fishing	Mining: Total	Oil and gas extraction	All other mining	Construction: Total	General building and heavy construction contractors	Special trade contractors: Total	Plumbing, heating and air conditioning	Painting and paperhanging
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
BUSINESSES WITH AND WITHOUT NET INCOME														
Number of returns	14,782,738	362,740	10,783	56,364	155,983	139,610	132,139	124,729	7,411	1,782,125	367,590	1,414,535	135,903	212,695
Business receipts, total	730,606,020	17,231,926	128,862	4,409,125	5,962,873	6,731,066	7,377,613	7,117,661	259,952	99,235,747	33,844,501	65,391,246	9,910,484	5,281,188
Income from sales and operations	719,007,636	16,975,815	90,819	4,333,553	5,868,780	6,682,663	6,552,361	6,293,933	258,427	98,671,490	33,587,901	65,083,589	9,903,199	5,260,081
Other business income	11,598,384	256,111	38,043	75,572	94,094	48,403	825,253	823,728	1,525	564,257	256,600	307,657	*7,285	21,107
Business deductions, total	589,249,583	14,849,321	295,897	4,527,002	4,819,148	5,207,075	6,726,929	6,506,859	220,069	82,868,858	30,108,636	52,760,222	8,437,518	3,718,976
Cost of sales and operations	291,010,060	6,521,006	19,624	2,860,131	1,939,080	1,702,171	1,416,518	1,298,089	118,428	49,474,957	20,473,072	29,001,885	5,529,035	1,988,070
Inventory, beginning of year	29,024,992	169,877	*463	55,542	52,929	60,944	67,424	58,877	8,547	1,386,321	919,054	467,267	181,386	*24,553
Cost of labor	22,679,507	622,510	*1,691	*8,483	416,039	196,298	17,645	10,278	*7,367	10,727,389	3,548,591	7,178,798	1,020,643	841,382
Purchases	210,225,158	4,452,283	*11,399	2,663,079	858,380	919,425	896,308	861,827	34,481	16,042,168	5,732,069	10,310,099	2,519,809	444,346
Materials and supplies	30,195,388	661,248	*74	69,583	500,831	90,760	25,230	18,278	*6,952	15,892,652	6,785,778	9,106,874	1,423,408	649,195
Other costs	29,306,858	774,259	8,745	108,397	167,084	490,033	530,660	459,452	71,208	6,953,203	4,468,109	2,485,094	530,987	57,445
Inventory, end of year	30,421,844	159,172	*2,747	44,953	56,182	55,290	120,749	110,623	*10,127	1,526,775	980,527	546,248	147,199	*28,851
Advertising expenses	6,574,743	95,816	2,080	16,532	55,633	21,572	5,023	4,929	93	472,379	88,215	384,164	99,552	41,196
Bad debts from sales or services	1,038,756	18,164	--	*5,603	*3,172	*9,388	20,107	20,050	*57	121,998	59,683	62,315	*15,803	*7,257
Car and truck expenses	21,765,531	497,206	8,249	66,035	275,893	147,029	63,840	54,006	9,835	3,944,423	820,136	3,124,287	413,104	377,569
Commissions	8,816,233	140,384	5,134	6,406	*17,221	111,623	5,932	5,691	*241	371,369	174,905	196,463	*5,535	*53,872
Depletion	816,131	16,069	*99	*598	*772	*14,600	665,478	659,925	5,553	9,656	442	9,215	*(1)	*420
Depreciation	23,734,507	966,518	47,962	165,610	304,675	448,271	372,266	359,723	12,543	2,902,706	824,011	2,078,695	196,599	86,217
Employee benefit programs	1,056,604	10,385	*120	*257	*5,576	4,432	4,619	4,564	*54	131,476	36,200	95,276	*20,680	*17,778
Insurance	13,357,568	408,524	4,540	51,630	200,258	152,095	53,214	51,670	1,544	2,536,914	763,143	1,773,771	273,431	159,890
Legal and professional services	5,880,163	121,467	2,439	14,201	61,815	43,012	115,143	110,778	4,365	483,578	156,322	327,256	71,126	28,165
Meals and entertainment deducted	4,262,870	44,356	548	12,550	14,171	17,087	25,810	23,144	2,667	222,802	52,500	170,302	11,954	16,678
Total meals and entertainment expenses	5,329,281	55,458	685	15,690	17,720	21,363	32,266	28,932	3,334	278,551	65,634	212,917	14,946	20,850
Mortgage interest	6,256,506	149,208	4,982	43,342	50,804	50,080	91,274	89,363	*1,912	558,152	311,317	246,835	49,331	11,451
Other interest on business indebtedness	7,055,164	233,379	6,744	40,416	81,825	104,393	192,515	189,389	3,126	804,515	311,771	492,744	53,309	50,510
Office expenses	6,896,758	97,797	659	13,082	50,089	33,967	45,706	44,778	927	499,285	163,796	335,489	63,493	38,555
Pension and profit-sharing plans	586,394	4,579	*15	*49	--	*4,515	1,804	1,595	*209	19,605	3,909	15,696	*3,336	*955
Rent on machinery and equipment	3,754,492	63,544	*892	806	36,371	25,575	47,163	41,956	5,207	565,534	170,932	394,603	24,009	9,966
Rent on business property	19,637,116	294,646	936	190,650	26,041	77,020	64,365	60,842	3,522	565,547	92,152	473,395	75,937	58,742
Repairs	8,940,657	503,695	3,205	24,958	193,386	282,146	53,818	49,929	3,889	1,170,699	324,005	846,694	58,051	51,741
Net salaries and wages	46,998,029	1,297,694	10,057	206,405	538,035	543,197	261,474	257,186	4,287	5,586,919	1,543,636	4,043,283	499,293	94,755
Taxes paid	10,341,654	208,389	1,201	26,744	96,721	83,722	199,011	193,377	5,634	1,260,732	420,528	840,204	201,250	37,308
Travel	5,605,961	95,969	6,775	9,630	28,249	51,315	41,126	39,638	1,488	227,848	57,866	169,981	17,375	20,683
Utilities	13,538,612	267,999	1,338	60,637	111,514	94,510	47,697	46,752	945	910,427	210,482	699,945	119,073	67,246
Other business deductions	81,325,076	2,792,528	168,298	710,731	728,146	1,185,354	2,933,028	2,899,485	33,543	10,027,336	3,049,612	6,977,724	634,243	499,952
Net income less deficit [1]	141,430,193	2,383,217	-167,305	-117,514	1,143,526	1,524,511	654,485	614,603	39,883	16,366,981	3,735,955	12,631,026	1,472,966	1,562,212
Net income [1]	161,657,252	3,182,839	*15,210	166,499	1,299,707	1,701,422	1,447,781	1,386,004	61,777	17,823,335	4,498,602	13,324,733	1,606,018	1,592,977
Deficit [1]	20,227,059	799,621	182,515	284,013	156,182	176,911	793,295	771,402	21,894	1,456,354	762,647	693,707	133,052	30,765
BUSINESSES WITH NET INCOME														
Number of returns	11,221,925	278,185	*2,363	28,119	132,169	115,534	89,680	87,573	2,107	1,530,576	291,198	1,239,379	115,844	196,996
Business receipts, total	625,901,366	13,181,238	*25,432	2,457,534	5,086,629	5,611,644	5,484,409	5,284,062	200,347	90,393,163	30,650,347	59,742,816	7,724,075	5,079,076
Income from sales and operations	616,066,205	12,979,686	*25,428	2,396,477	4,992,665	5,565,116	4,798,842	4,599,675	199,167	89,929,087	30,451,165	59,477,921	7,726,790	5,057,969
Other business income	9,835,160	201,553	*4	61,057	93,964	46,528	685,567	684,387	*1,180	464,076	199,181	264,894	*7,285	21,107
Business deductions, total	464,252,296	9,998,926	*10,222	2,291,035	3,786,921	3,910,748	4,038,826	3,900,256	138,570	72,569,827	26,151,745	46,418,083	6,128,057	3,486,099
Cost of sales and operations	234,345,627	4,351,460	*1,541	1,559,523	1,616,074	1,174,322	783,232	704,383	78,849	43,960,680	18,303,342	25,657,338	4,045,779	1,903,003
Inventory, beginning of year	20,411,208	129,313	--	*18,007	*51,905	59,401	49,131	47,451	*1,680	894,939	591,062	303,877	74,888	*23,489
Cost of labor	19,804,492	436,879	*176	*400	249,007	187,295	13,704	*8,973	*4,732	9,826,957	3,411,967	6,414,990	677,139	841,370
Purchases	167,013,213	3,152,313	*64	1,450,842	829,459	871,949	387,252	375,273	11,979	14,015,295	5,142,734	8,872,560	1,564,793	393,587
Materials and supplies	25,719,433	506,044	--	*41,428	411,695	52,921	3,652	1,980	*1,672	14,195,851	5,994,051	8,201,800	1,298,290	625,971
Other costs	22,858,351	253,474	*1,302	*66,354	129,895	55,923	427,524	368,438	*59,086	6,256,649	3,960,228	2,296,421	506,143	46,112
Inventory, end of year	21,461,071	126,564	--	*17,508	*55,889	53,167	98,031	97,732	*299	1,229,011	796,700	432,311	75,474	*27,526
Advertising expenses	4,989,842	71,451	*36	7,615	45,083	18,717	3,279	3,236	43	371,843	78,103	293,740	77,954	38,906
Bad debts from sales or services	475,137	*5,399	--	*1,637	*2,121	*1,641	651	641	*10	40,670	17,496	23,174	*6,915	*7,257
Car and truck expenses	17,586,150	422,627	*4,815	56,356	246,143	115,313	46,741	46,487	*253	3,418,777	711,151	2,707,626	331,444	347,005
Commissions	7,110,363	97,362	*57	*1,932	*17,061	78,312	3,897	3,840	*56	331,293	147,799	183,494	*5,099	*53,486
Depletion	623,609	*3,030	--	--	*1	*3,029	520,060	514,514	*5,545	9,486	*271	9,215	*(1)	*420
Depreciation	17,518,619	686,993	*662	72,310	255,848	358,174	238,862	232,705	6,157	2,404,307	642,947	1,761,360	147,994	77,313
Employee benefit programs	884,427	9,392	--	--	*5,499	3,893	2,667	2,613	*54	125,081	35,320	89,761	*19,542	*17,778
Insurance	10,849,413	291,338	*119	18,782	148,046	124,391	29,897	29,064	833	2,222,766	656,534	1,566,232	208,291	152,016
Legal and professional services	4,411,284	77,253	*133	2,492	39,626	35,001	56,092	54,330	1,762	399,764	107,345	292,419	58,306	26,702
Meals and entertainment deducted	3,466,662	35,076	*(1)	9,248	13,839	11,989	17,693	17,566	*127	188,199	43,747	144,452	10,795	16,450
Total meals and entertainment expenses	4,333,847	43,853	*(1)	11,560	17,304	14,988	22,117	21,958	*159	235,285	54,689	180,595	13,497	20,567
Mortgage interest	3,815,941	70,125	*19	*12,492	31,681	25,933	54,372	54,222	*149	394,526	201,914	192,612	28,506	*11,439
Other interest on business indebtedness	4,906,744	152,603	*64	15,936	58,711	77,892	75,129	72,382	2,747	584,399	215,130	369,268	38,413	17,520
Office expenses	5,613,709	82,873	*(1)	8,326	44,437	30,111	29,348	29,151	197	390,820	113,382	277,438	43,883	36,077
Pension and profit-sharing plans	550,827	*4,490	--	*49	--	*4,441	1,134	925	*209	17,244	3,881	13,362	*3,336	*955
Rent on machinery and equipment	2,695,384	58,769	--	*500	33,185	25,085	8,960	3,851	*5,109	485,301	152,453	332,848	14,221	9,898
Rent on business property	15,491,740	225,581	*4	135,520	22,130	67,928	45,857	44,633	*1,223	492,911	69,228	423,683	53,585	56,804
Repairs	6,444,308	366,908	*152	9,767	157,544	199,444	35,787	32,803	*2,984	954,606	246,351	708,255	52,264	46,098
Net salaries and wages	38,627,932	941,775	*5	75,690	425,019	441,061	147,699	145,138	*2,560	5,096,757	1,371,309	3,725,448	366,115	94,730
Taxes paid	8,206,409	142,212	*139	9,347	73,413	59,312	156,994	152,789	4,204	1,077,064	373,896	703,168	102,552	37,129
Travel	4,302,302	72,459	*4	4,054	23,215	45,186	25,275	25,184	*91	175,231	36,174	139,057	12,788	19,852
Utilities	10,235,073	204,353	*47	32,181	102,157	69,968	33,326	32,620	706	753,579	176,534	577,045	84,644	64,104
Other business deductions	61,100,795	1,625,396	*2,423	257,278	426,087	939,607	1,721,875	1,697,177	24,698	8,674,525	2,447,436	6,227,088	415,610	451,077
Net income [1]	161,657,252	3,182,839	*15,210	166,499	1,299,707	1,701,422	1,447,781	1,386,004	61,777	17,823,335	4,498,602	13,324,733	1,606,018	1,592,977

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Construction--Continued				Manufacturing					Transportation and public utilities				
	Special trade contractors--Continued													
	Electrical work	Masonry, stonework, tile setting and plastering	Carpentering and flooring	All other special trade contractors	Total	Lumber and wood products, except furniture (includes logging)	Printing, publishing and allied industries	Machinery, except electrical	All other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	All other transportation	Communication services and utilities, including dumps, snow plowing, road clearing, etc.
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
BUSINESSES WITH AND WITHOUT NET INCOME														
Number of returns	96,208	143,348	396,164	430,197	379,903	81,871	64,924	48,810	184,297	614,639	78,304	396,755	92,614	46,966
Business receipts, total	5,475,795	8,332,049	13,203,586	23,188,124	21,839,350	5,239,692	4,198,353	2,881,289	9,520,016	31,374,195	1,781,368	24,944,775	3,201,317	1,446,736
Income from sales and operations	5,472,598	8,320,777	13,062,970	23,063,963	21,605,008	5,173,420	4,155,405	2,856,021	9,420,163	31,209,283	1,779,479	24,835,395	3,188,686	1,405,723
Other business income	*3,197	11,292	140,616	124,160	234,342	66,272	42,949	25,268	99,854	164,912	*1,889	109,380	12,630	41,013
Business deductions, total	4,644,206	6,846,652	9,822,030	19,290,840	19,373,069	4,606,265	3,816,123	2,329,705	8,620,975	27,270,022	1,353,899	21,989,910	2,772,382	1,153,831
Cost of sales and operations	2,705,132	3,546,460	5,415,907	9,817,281	8,631,189	1,153,722	1,440,961	1,031,404	5,005,102	4,528,917	*550	3,127,561	1,101,450	299,357
Inventory, beginning of year	44,751	*654	*78,375	137,548	670,747	49,007	90,160	61,413	470,166	42,281	--	*13,836	*23,306	5,139
Cost of labor	365,014	1,145,518	1,316,659	2,489,581	1,928,876	276,110	179,667	278,997	1,194,101	767,655	--	561,415	*34,772	*171,468
Purchases	1,621,990	863,604	1,941,095	2,919,255	4,093,233	528,678	472,467	546,808	2,545,281	1,621,634	*550	1,094,097	440,039	86,948
Materials and supplies	647,175	1,244,822	1,556,256	3,586,019	1,539,346	163,066	358,276	111,876	906,128	685,608	--	448,666	*225,394	*11,548
Other costs	73,866	294,209	673,079	855,509	1,144,067	266,101	446,898	96,106	334,962	1,473,329	--	1,027,690	414,182	31,456
Inventory, end of year	47,663	*2,347	*149,556	170,632	745,079	129,241	106,507	63,796	445,535	61,589	--	18,144	36,242	7,202
Advertising expenses	26,354	42,872	29,556	144,634	196,886	6,438	69,452	4,964	116,032	124,179	*3,771	50,675	35,403	34,329
Bad debts from sales or services	*11,327	*320	*22,669	*4,939	10,333	*322	4,127	*251	5,632	10,255	*2,606	6,695	*609	346
Car and truck expenses	258,569	314,007	719,569	1,041,468	614,071	126,620	102,856	126,056	258,540	2,025,279	142,299	1,685,012	145,748	52,220
Commissions	*25,158	*3,559	49,911	58,428	366,512	210,122	25,103	*2,449	128,839	656,937	*12,547	577,143	48,044	19,202
Depletion	*3,609	--	--	*5,185	*2,297	*1,334	--	--	*963	35,042	--	*34,943	*53	*46
Depreciation	151,439	158,660	389,826	1,095,954	1,410,163	521,893	240,950	238,522	408,798	2,823,933	86,696	2,544,955	117,646	74,637
Employee benefit programs	11,346	21,059	*8,994	15,420	66,618	4,774	10,476	11,931	39,437	22,743	*577	8,780	*5,813	7,573
Insurance	129,265	221,744	265,737	723,705	595,071	213,320	76,815	63,980	240,956	1,558,923	157,386	1,318,420	54,456	28,661
Legal and professional services	18,246	29,435	62,577	117,708	164,505	13,597	37,532	32,228	81,149	137,382	7,714	101,489	15,936	12,243
Meals and entertainment deducted	9,122	7,757	50,452	74,339	60,220	4,702	15,297	8,145	32,076	413,920	6,797	385,849	14,562	6,712
Total meals and entertainment expenses	11,405	9,699	63,072	92,944	75,289	5,880	19,128	10,181	40,100	517,420	8,499	482,325	18,205	8,391
Mortgage interest	*12,339	26,775	34,524	112,414	163,852	*13,556	73,472	24,246	52,578	229,659	*10,274	191,447	18,320	9,619
Other interest on business indebtedness	32,216	53,455	69,200	234,054	272,988	91,861	35,483	43,714	101,931	665,706	25,822	593,505	31,018	15,359
Office expenses	25,365	32,221	50,492	125,363	201,235	11,209	63,931	16,904	109,191	139,312	6,749	87,716	39,587	5,260
Pension and profit-sharing plans	*169	*2,506	*313	8,418	17,269	*316	*543	*5,659	10,750	2,099	--	*1,058	*879	*163
Rent on machinery and equipment	19,009	11,984	37,330	292,304	213,486	61,870	90,575	*5,503	55,537	452,329	*42,199	385,353	21,165	3,612
Rent on business property	14,430	52,028	92,359	179,898	668,946	29,882	142,551	161,848	334,666	205,488	*20,259	128,012	44,859	12,358
Repairs	45,953	73,865	73,484	543,600	592,115	400,239	48,706	31,560	111,610	2,308,034	169,295	2,047,669	55,785	35,284
Net salaries and wages	578,252	851,755	421,199	1,598,029	1,698,222	410,135	728,877	225,839	333,371	1,791,909	*97,987	1,204,603	393,712	95,606
Taxes paid	98,199	108,450	101,353	293,644	343,016	66,702	44,579	28,275	203,460	424,226	16,699	346,864	47,662	13,000
Travel	19,696	6,847	43,283	62,097	106,001	13,583	19,278	13,885	59,256	270,844	*18,120	192,272	47,544	12,908
Utilities	71,366	60,888	94,853	286,520	423,346	36,727	110,779	67,392	208,448	308,981	28,875	229,026	33,804	17,275
Other business deductions	377,643	1,220,004	1,788,442	2,455,439	2,554,727	1,213,339	433,782	184,950	722,655	8,133,925	496,678	6,740,861	498,325	398,060
Net income less deficit [1]	831,589	1,485,417	3,381,554	3,897,286	2,467,377	634,259	382,230	551,583	899,305	4,104,660	427,469	2,954,865	427,364	294,963
Net income [1]	888,397	1,567,218	3,502,594	4,167,530	3,146,747	704,744	604,496	622,618	1,214,889	5,085,800	498,965	3,627,178	607,488	352,168
Deficit [1]	56,808	81,800	121,038	270,244	679,370	70,485	222,266	*71,034	315,585	981,140	71,497	672,314	180,125	57,205
BUSINESSES WITH NET INCOME														
Number of returns	76,070	130,197	363,697	356,555	263,164	56,077	40,685	42,025	124,377	467,308	61,790	307,526	61,143	36,850
Business receipts, total	5,095,451	7,989,837	12,735,943	21,108,434	18,583,712	4,095,844	3,173,460	2,718,291	8,596,117	24,768,837	1,457,541	19,290,278	2,707,203	1,313,814
Income from sales and operations	5,094,624	7,978,545	12,599,857	21,020,136	18,361,656	4,031,581	3,130,759	2,693,081	8,506,234	24,689,995	1,455,730	19,261,990	2,698,290	1,273,985
Other business income	*827	11,292	136,086	88,298	222,055	64,263	42,701	25,210	89,882	78,842	*1,811	28,288	8,913	39,829
Business deductions, total	4,207,054	6,422,620	9,233,349	16,940,904	15,437,795	3,391,930	2,568,963	2,095,674	7,381,227	19,682,964	958,576	15,663,100	2,099,715	961,573
Cost of sales and operations	2,489,068	3,274,968	5,207,777	8,736,742	7,235,225	889,813	979,561	944,669	4,421,183	3,505,243	--	2,303,114	939,680	262,448
Inventory, beginning of year	20,929	*654	*77,294	106,623	427,620	11,390	28,975	51,591	335,664	23,447	--	*12,642	*7,616	*3,189
Cost of labor	360,044	1,002,205	1,298,689	2,235,542	1,684,505	238,914	119,283	236,202	1,090,106	663,517	--	459,343	*34,129	*170,045
Purchases	1,463,733	857,749	1,925,291	2,667,407	3,420,731	406,551	252,823	543,231	2,218,127	1,120,441	--	727,257	324,755	68,429
Materials and supplies	603,960	1,132,268	1,399,344	3,141,967	1,356,955	94,722	317,061	95,521	849,652	645,580	--	418,342	*224,774	*2,464
Other costs	63,704	283,045	654,974	742,443	810,387	163,421	302,413	70,611	273,941	1,083,996	--	703,626	*357,655	*22,715
Inventory, end of year	23,303	*954	*147,815	157,240	464,973	25,185	40,994	52,487	346,307	31,737	--	*18,095	*9,248	*4,394
Advertising expenses	23,182	40,985	28,449	84,183	157,775	5,241	53,513	4,866	94,154	89,787	*3,748	24,174	28,491	33,375
Bad debts from sales or services	*1,189	*247	*2,632	*4,934	8,645	*49	3,418	*251	4,927	3,193	*2,606	*220	*235	*131
Car and truck expenses	215,568	308,492	666,012	839,104	450,865	69,632	77,943	106,401	196,891	1,582,105	101,098	1,358,890	94,788	27,329
Commissions	*25,008	*3,559	47,579	48,764	301,992	176,675	13,561	*2,331	109,426	590,691	*12,454	512,716	47,365	*18,155
Depletion	*3,609	--	--	*5,185	*1,602	*1,333	--	--	*269	*29,274	--	*29,221	*11	*42
Depreciation	128,206	128,196	354,151	925,500	1,131,546	441,988	175,550	174,359	339,650	1,819,040	78,357	1,637,208	58,439	45,036
Employee benefit programs	8,637	*19,469	*8,994	15,340	63,945	*4,131	9,236	11,661	38,916	22,081	*577	8,743	*5,306	*7,455
Insurance	116,820	207,672	252,506	628,926	498,500	183,365	47,995	57,529	209,612	1,160,606	85,434	1,009,002	40,982	25,188
Legal and professional services	17,329	28,258	55,793	106,031	110,909	10,324	29,140	29,837	41,608	88,123	5,358	64,482	8,828	9,455
Meals and entertainment deducted	8,091	6,983	47,310	54,821	42,598	1,946	10,341	6,466	23,846	363,288	*6,372	346,832	6,717	3,367
Total meals and entertainment expenses	10,117	8,731	59,144	68,540	53,255	2,433	12,928	8,081	29,813	454,128	*7,968	433,552	8,399	4,209
Mortgage interest	*4,163	23,324	32,245	92,935	87,728	*6,093	22,440	14,940	44,256	127,094	*9,217	106,883	9,326	1,668
Other interest on business indebtedness	26,609	50,601	65,425	170,700	199,511	82,466	32,465	29,714	54,866	494,969	*21,169	454,814	6,317	12,669
Office expenses	23,332	29,193	47,177	97,776	161,242	9,881	46,534	15,690	89,138	103,683	*3,870	62,278	33,300	4,235
Pension and profit-sharing plans	*169	*172	*313	8,418	17,148	*316	*521	*5,659	10,651	*1,968	--	*1,058	*748	*163
Rent on machinery and equipment	18,088	10,485	34,469	245,686	188,421	56,967	78,358	*5,203	47,893	298,499	*42,199	239,570	13,314	*3,416
Rent on business property	14,422	50,183	88,609	160,080	613,913	28,985	111,274	161,809	311,845	135,951	*13,934	93,656	19,263	9,098
Repairs	39,332	63,942	71,244	435,374	409,440	283,792	30,541	26,730	68,378	1,496,371	85,460	1,350,650	34,409	25,851
Net salaries and wages	529,351	824,921	405,238	1,505,092	1,317,702	324,722	449,657	223,601	319,722	1,299,705	*82,289	783,073	345,582	88,762
Taxes paid	91,376	104,764	99,781	267,566	286,468	57,772	25,336	23,733	179,627	306,028	16,190	241,799	38,535	9,504
Travel	19,335	6,057	32,532	48,493	76,993	12,326	9,372	7,486	47,809	208,559	*4,835	168,982	23,479	11,263
Utilities	56,997	53,213	91,330	226,738	323,688	26,265	73,455	61,509	162,459	233,052	*22,867	175,317	19,568	15,299
Other business deductions	347,170	1,186,933	1,593,782	2,232,516	1,751,938	717,848	288,756	181,231	564,104	5,723,657	360,544	4,690,416	325,034	347,664
Net income [1]	888,397	1,567,218	3,502,594	4,167,530	3,146,747	704,744	604,496	622,618	1,214,889	5,085,800	498,965	3,627,178	607,488	352,168

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade													
		Wholesale trade				Retail trade								
						Building materials, paint, hardware, garden supply and mobile home dealers						Food stores		
	Total	Total	Durable goods including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Total	Total	Lumber and other building materials dealers	Paint, glass and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores and mobile home dealers	General merchandise stores	Total	Grocery stores	All other food stores
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
BUSINESSES WITH AND WITHOUT NET INCOME														
Number of returns	2,650,195	399,730	236,498	163,232	2,250,465	51,986	5,639	*9,372	11,110	25,864	61,064	164,834	110,534	54,300
Business receipts, total	249,734,337	46,722,043	22,503,714	24,218,329	203,012,294	6,086,511	1,355,265	*663,338	1,533,140	2,534,768	4,751,679	35,801,291	29,721,662	6,079,629
Income from sales and operations	247,154,318	45,872,919	21,944,661	23,928,258	201,281,399	6,041,804	1,321,770	*662,615	1,529,079	2,528,340	4,630,406	35,532,104	29,483,570	6,048,534
Other business income	2,580,019	849,124	559,053	290,071	1,730,896	44,707	33,496	*723	*4,061	6,428	121,274	269,187	238,091	31,095
Business deductions, total	235,649,465	41,430,065	19,281,298	22,148,767	194,219,400	5,834,788	1,306,383	*596,793	1,456,716	2,474,896	4,393,499	34,567,030	28,714,963	5,852,067
Cost of sales and operations	169,105,260	31,572,542	13,907,694	17,664,848	137,532,717	4,223,534	923,847	*365,921	1,166,588	1,767,177	3,381,143	27,430,176	23,327,890	4,102,286
Inventory, beginning of year	21,816,711	2,055,730	1,624,185	431,545	19,760,981	622,263	66,469	*33,661	316,124	206,009	786,709	2,286,516	2,076,148	210,368
Cost of labor	2,708,261	493,368	368,527	124,842	2,214,893	150,175	*120,838	--	--	*29,337	*65,283	125,224	*40,687	*84,537
Purchases	155,096,051	27,980,140	11,949,081	16,031,059	127,115,911	3,786,572	802,841	*363,914	1,001,806	1,618,012	3,022,455	25,863,121	21,935,345	3,927,776
Materials and supplies	4,882,616	1,156,123	462,021	694,102	3,726,493	65,291	*6,110	*225	*40,318	*18,637	*83,697	746,121	624,687	121,434
Other costs	7,507,727	2,077,279	1,044,793	1,032,486	5,430,448	131,127	*1,653	--	*26,726	*102,748	214,447	903,400	902,644	*756
Inventory, end of year	22,906,106	2,190,097	1,540,912	649,185	20,716,008	531,894	74,063	*31,879	*218,386	207,566	791,448	2,494,206	2,251,621	242,586
Advertising expenses	2,481,069	197,449	145,503	51,945	2,283,620	59,823	16,801	*12,378	22,429	8,215	50,760	104,335	76,584	27,751
Bad debts from sales or services	249,325	43,179	39,731	3,448	206,146	8,339	*549	*207	*7,552	*30	*5,195	11,447	10,198	*1,250
Car and truck expenses	4,140,384	1,152,151	738,922	413,229	2,988,233	133,672	38,067	*6,349	*15,455	73,801	67,325	199,864	136,230	63,634
Commissions	2,482,748	657,396	229,152	428,244	1,825,352	15,164	*10,277	*1	*1,461	*3,425	50,492	5,326	*4,465	*862
Depletion	24,062	3,907	*3,491	*416	20,155	*8,740	--	*124	--	*8,617	--	*7,268	*3,032	*4,236
Depreciation	3,900,762	554,750	303,626	251,124	3,346,012	110,121	*48,156	*4,629	*8,225	49,111	47,200	542,675	418,159	124,517
Employee benefit programs	196,875	23,509	4,465	19,044	173,367	10,778	*6,721	*3,998	*12	*47	*15,870	14,788	12,761	*2,027
Insurance	2,503,190	365,134	215,234	149,900	2,138,056	84,458	16,867	*10,597	11,638	45,356	36,738	251,143	172,192	78,952
Legal and professional services	905,448	179,252	109,778	69,474	726,196	19,717	4,177	*1,936	*2,781	10,823	26,354	82,115	62,160	19,955
Meals and entertainment deducted	649,513	285,437	178,572	106,865	364,076	11,614	4,450	*1,187	*3,954	2,023	2,077	11,105	9,062	2,043
Total meals and entertainment expenses	812,024	356,833	223,239	133,594	455,191	14,521	5,563	*1,485	*4,944	2,529	2,597	13,881	11,327	2,554
Mortgage interest	1,383,808	106,673	58,624	48,049	1,277,135	48,984	*21,471	*571	*55	26,888	*4,430	205,008	157,540	47,467
Other interest on business indebtedness	1,627,802	208,790	122,483	86,307	1,419,012	23,491	*2,798	*3	*8,514	12,176	26,562	136,861	101,302	35,559
Office expenses	1,025,473	238,846	128,324	110,522	786,627	25,631	8,606	*1,037	*1,178	14,810	40,668	48,652	25,907	22,745
Pension and profit-sharing plans	58,532	14,082	4,042	10,040	44,450	*1	--	--	--	*1	*248	*3,150	*160	*2,989
Rent on machinery and equipment	823,570	115,839	58,383	57,456	707,731	16,510	*60	--	*16,435	*15	*1,936	47,789	45,309	*2,480
Rent on business property	6,586,327	608,091	330,241	277,850	5,978,237	125,070	*30,800	*14,198	*34,662	45,410	161,496	899,123	536,123	363,000
Repairs	1,538,366	174,602	62,235	112,368	1,363,764	67,223	3,472	*5,530	*14,206	44,015	22,151	202,132	163,935	38,197
Net salaries and wages	13,149,163	1,370,410	802,271	568,139	11,778,753	374,563	92,860	*93,421	*56,386	131,897	134,307	1,549,517	1,244,856	304,661
Taxes paid	3,568,220	292,584	160,524	132,060	3,275,636	90,219	30,542	*5,175	9,648	44,854	57,232	468,006	409,662	58,344
Travel	1,332,980	434,818	283,628	151,190	898,162	10,664	4,237	*128	*3,133	3,166	6,664	39,397	36,106	3,291
Utilities	4,503,413	426,837	250,578	176,259	4,076,577	85,748	14,890	*15,576	18,409	36,874	73,100	869,188	700,545	168,643
Other business deductions	13,413,174	2,403,788	1,143,799	1,259,990	11,009,386	280,722	26,733	*53,828	53,996	146,165	181,548	1,437,962	1,060,784	377,178
Net income less deficit [1]	14,085,762	5,291,952	3,222,390	2,069,562	8,793,809	251,723	48,882	*66,545	76,424	59,873	358,180	1,234,671	1,006,699	227,972
Net income [1]	19,756,979	5,854,371	3,550,838	2,303,533	13,902,608	453,578	73,639	*68,156	*118,118	193,665	439,659	1,580,858	1,230,021	350,837
Deficit [1]	5,671,217	562,418	328,448	233,971	5,108,799	201,855	*24,757	*1,611	*41,695	133,792	81,479	346,187	223,322	122,865
BUSINESSES WITH NET INCOME														
Number of returns	1,572,378	284,808	167,110	117,699	1,287,570	34,834	3,167	*8,871	*4,763	18,033	34,130	113,811	80,133	33,679
Business receipts, total	200,585,039	42,566,734	20,545,218	22,021,516	158,018,305	4,910,389	944,990	*655,973	*1,366,364	1,943,062	3,991,361	30,154,148	24,639,993	5,514,154
Income from sales and operations	198,494,262	41,817,327	20,017,053	21,800,274	156,676,935	4,872,553	913,815	*655,250	*1,362,317	1,941,170	3,901,211	29,912,535	24,429,218	5,483,317
Other business income	2,090,777	749,407	528,165	221,242	1,341,370	37,836	*31,175	*723	*4,047	*1,892	90,150	241,613	210,775	30,838
Business deductions, total	180,828,209	36,712,364	16,994,380	19,717,983	144,115,846	4,456,811	871,352	*587,817	*1,248,246	1,749,397	3,551,702	28,573,290	23,409,972	5,163,317
Cost of sales and operations	132,850,256	28,340,556	12,468,987	15,871,569	104,509,700	3,338,100	596,520	*360,518	*998,267	1,382,796	2,810,173	22,641,506	18,925,412	3,716,093
Inventory, beginning of year	15,604,706	1,705,825	1,356,107	349,717	13,898,882	430,769	*36,969	*33,400	*220,340	140,061	667,320	1,873,662	1,673,787	199,875
Cost of labor	1,868,028	398,969	274,368	124,601	1,469,060	150,010	*120,699	--	--	*29,311	*64,251	102,453	*20,478	*81,974
Purchases	121,915,798	25,082,189	10,813,495	14,268,694	96,833,610	3,058,437	472,199	*358,822	*968,257	1,259,159	2,463,941	20,975,276	17,477,427	3,497,849
Materials and supplies	3,532,224	990,909	302,102	688,807	2,541,316	*23,645	*5,518	--	--	*18,127	*21,235	739,806	*623,082	116,724
Other costs	5,844,137	1,927,139	926,533	1,000,606	3,916,997	104,801	*178	--	*26,705	*77,918	214,270	892,765	892,253	*512
Inventory, end of year	15,914,638	1,764,474	1,203,617	560,857	14,150,164	429,563	*39,043	*31,704	*217,035	141,780	620,844	1,942,456	1,761,615	180,841
Advertising expenses	1,737,137	133,597	92,022	41,575	1,603,540	53,583	*13,680	*12,371	*21,073	6,459	38,631	89,143	71,083	18,060
Bad debts from sales or services	196,390	39,275	36,119	3,156	157,114	*8,288	*527	*205	*7,552	*4	*5,185	8,507	7,258	*1,250
Car and truck expenses	3,057,270	988,177	629,936	358,241	2,069,093	101,419	*36,205	*6,310	*14,905	43,998	50,195	135,586	89,270	46,315
Commissions	1,767,385	534,661	171,263	363,398	1,232,724	*15,155	*10,277	--	*1,461	*3,417	*770	*5,310	*4,448	*862
Depletion	12,003	1,239	*999	*240	10,765	*349	--	--	--	*349	--	*7,051	*2,815	*4,236
Depreciation	2,819,668	450,546	245,539	205,006	2,369,122	89,222	*46,510	*4,247	*8,186	30,279	40,192	441,743	340,344	101,399
Employee benefit programs	136,592	20,885	2,368	18,517	115,707	*10,140	*6,121	*3,991	*11	*17	*15,870	6,104	4,350	*1,754
Insurance	1,873,717	322,950	188,589	134,361	1,550,767	63,847	11,726	*10,577	*10,050	31,494	31,490	220,517	149,042	71,475
Legal and professional services	609,237	155,808	95,760	60,048	453,429	15,992	*3,411	*1,922	*2,598	8,061	11,346	61,013	45,942	15,071
Meals and entertainment deducted	480,472	234,579	152,457	82,122	245,893	9,889	*3,599	*1,187	*3,818	*1,285	*785	9,320	8,367	*953
Total meals and entertainment expenses	600,672	293,256	190,591	102,665	307,416	12,363	*4,500	*1,485	*4,773	*1,606	*983	11,649	10,457	*1,192
Mortgage interest	883,312	90,023	54,158	35,865	793,289	34,296	*21,471	*270	*38	*12,516	*3,946	161,005	118,940	42,065
Other interest on business indebtedness	1,097,168	174,022	102,389	71,633	923,146	16,656	*2,474	*3	*8,065	6,115	19,159	111,683	82,588	29,095
Office expenses	727,012	200,057	100,894	99,163	526,955	17,596	*7,086	*975	*1,157	8,379	9,483	34,213	21,549	12,663
Pension and profit-sharing plans	42,439	14,038	4,034	10,005	28,401	*1	--	--	--	*1	*248	*3,150	*160	*2,989
Rent on machinery and equipment	530,552	67,556	45,010	22,546	462,996	*16,279	*49	--	*16,226	*4	*1,599	29,936	27,457	*2,480
Rent on business property	4,746,311	528,760	259,925	268,835	4,217,551	96,083	*9,745	*13,125	*28,825	*44,387	113,964	786,041	475,468	310,572
Repairs	1,093,727	146,565	49,146	97,419	947,161	25,340	*1,101	*5,399	*6,682	12,158	21,720	165,252	135,043	30,209
Net salaries and wages	10,056,293	1,253,584	730,753	522,831	8,802,708	262,603	*42,585	*93,136	*55,188	71,694	126,339	1,281,283	985,171	296,112
Taxes paid	2,627,764	267,882	143,991	123,891	2,359,882	49,286	*24,839	*5,096	*7,455	11,897	37,170	397,421	344,280	53,140
Travel	1,020,648	345,735	227,728	118,008	674,913	9,569	*4,093	*118	*2,762	*2,595	4,660	37,516	35,693	*1,824
Utilities	3,199,649	363,395	216,773	146,622	2,836,254	55,221	12,058	*14,778	*13,098	15,286	65,049	710,280	567,281	142,999
Other business deductions	9,263,208	2,038,472	975,541	1,062,932	7,224,735	167,897	17,275	*53,589	*40,828	56,205	143,728	1,229,711	968,012	261,699
Net income [1]	19,756,979	5,854,371	3,550,838	2,303,533	13,902,608	453,578	73,639	*68,156	*118,118	193,665	439,659	1,580,858	1,230,021	350,837

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade--Continued													
						Retail trade--Continued								
	Automotive dealers and service stations													
	Total	New car dealers (franchised)	Used car dealers	Gasoline service stations	All other automotive dealers	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores	Liquor stores	Used merchandise and antique stores	Sporting goods and bicycle shops	Sales by door-to-door, telephone, etc.
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
BUSINESSES WITH AND WITHOUT NET INCOME														
Number of returns	178,912	10,090	67,212	34,856	66,755	71,502	95,784	146,043	56,752	7,168	25,069	84,485	25,571	739,427
Business receipts, total	51,426,735	2,475,081	10,770,172	26,373,079	11,808,403	5,774,531	11,459,180	17,701,446	5,129,493	4,950,034	7,663,575	1,755,203	2,025,314	12,942,613
Income from sales and operations	51,156,042	2,467,509	10,682,079	26,297,652	11,708,801	5,706,436	11,380,180	17,621,266	5,108,688	4,920,639	7,622,213	1,747,643	1,896,319	12,699,133
Other business income	270,693	7,571	88,093	75,426	99,602	68,095	79,000	80,180	20,804	29,395	41,361	7,560	*128,995	243,480
Business deductions, total	50,369,791	2,480,286	10,611,145	25,809,961	11,468,399	5,384,813	10,540,357	17,339,679	4,993,982	4,380,595	7,463,642	1,899,343	1,976,228	11,740,355
Cost of sales and operations	41,332,125	2,137,159	8,289,038	22,504,052	8,401,876	3,677,223	6,500,689	7,691,128	2,530,510	3,499,946	6,266,750	1,161,040	1,407,255	5,755,834
Inventory, beginning of year	3,993,911	343,159	753,293	477,883	2,419,576	1,383,201	1,254,293	213,490	87,499	373,858	692,157	976,878	412,239	718,806
Cost of labor	408,404	*2,251	38,902	107,785	259,465	*35,987	269,384	477,734	*10,601	*268	*11,268	*1,258	*1,977	233,615
Purchases	38,871,827	2,096,796	7,528,029	21,674,962	7,572,041	3,312,491	5,621,666	6,487,880	2,241,705	3,476,344	5,951,286	1,271,802	1,249,478	5,205,580
Materials and supplies	252,533	*20,941	83,376	43,899	104,316	418,229	330,710	327,429	*167,349	*2,981	--	14,190	*72,287	414,893
Other costs	1,444,475	*17,447	595,118	733,166	98,744	17,553	294,051	413,898	*121,253	*6,932	*292,555	27,244	197,802	149,271
Inventory, end of year	3,639,024	343,436	709,681	533,644	2,052,264	1,490,238	1,269,415	229,303	97,896	360,436	680,516	1,130,332	526,529	966,331
Advertising expenses	336,900	19,928	64,472	66,954	185,546	80,528	374,009	337,812	81,937	22,784	27,021	14,343	32,425	223,851
Bad debts from sales or services	50,137	720	5,405	15,951	28,062	5,965	15,982	8,094	*4,737	7,424	*3,086	*35	*5	31,595
Car and truck expenses	215,551	*8,691	72,709	51,354	82,797	48,771	311,214	91,887	18,677	39,690	32,104	69,492	31,276	1,082,617
Commissions	246,986	*15,581	196,487	*23,098	11,820	26,541	37,847	25,600	--	*7,227	--	38,475	*41,204	1,098,896
Depletion	*2,351	*2,194	--	*126	*31	*40	*438	*110	--	*26	--	*6	--	*73
Depreciation	489,239	5,353	57,229	236,650	190,006	84,334	274,456	522,440	173,687	35,538	69,088	47,776	21,976	262,124
Employee benefit programs	51,279	2,970	*460	15,570	32,280	2,169	4,974	38,990	*3,414	*7,847	*3,202	*960	*2	*8,711
Insurance	491,230	16,111	119,292	164,208	191,619	67,172	175,862	329,747	131,697	44,074	42,401	20,401	14,715	126,011
Legal and professional services	121,364	2,536	25,143	45,937	47,749	21,982	37,274	97,289	51,872	15,376	19,485	7,935	4,189	67,795
Meals and entertainment deducted	45,558	969	17,829	3,752	23,007	14,101	43,086	9,995	*2,126	5,425	*542	9,106	6,595	116,729
Total meals and entertainment expenses	56,953	1,211	22,290	4,692	28,761	17,634	53,865	12,495	*2,658	6,782	*678	11,385	8,244	145,955
Mortgage interest	241,682	*4,910	74,439	61,420	100,913	30,354	102,231	129,644	118,216	*6,160	*40,873	49,650	*12,303	59,732
Other interest on business indebtedness	375,207	27,574	95,833	47,262	204,538	75,967	81,139	168,993	58,544	17,010	22,381	7,636	*23,688	111,465
Office expenses	111,385	3,929	36,725	23,348	47,383	23,089	55,910	48,669	5,656	17,469	12,492	12,896	3,552	131,319
Pension and profit-sharing plans	5,444	*1,901	*53	*3,334	*156	*1,699	*3,063	*16,192	--	*2,810	*267	*42	*3,128	*1,804
Rent on machinery and equipment	71,481	*4,148	*1,488	28,974	36,871	13,493	84,776	116,264	33,839	*11,844	*5,179	*15,480	*308	100,724
Rent on business property	731,952	12,469	87,385	447,926	184,172	329,218	429,452	1,172,976	200,818	38,417	139,148	119,410	43,855	99,866
Repairs	296,274	2,492	154,679	81,943	57,160	25,678	41,685	266,524	70,997	16,253	26,528	14,656	10,354	93,703
Net salaries and wages	2,044,590	86,917	130,722	1,073,323	753,628	345,245	742,553	3,261,367	523,374	349,936	216,680	43,897	124,149	118,215
Taxes paid	603,769	15,813	111,143	283,873	192,940	72,118	311,541	556,136	227,495	48,093	109,020	28,475	27,840	64,688
Travel	46,921	1,289	7,998	4,731	32,903	52,597	51,228	22,376	*1,752	18,418	*969	22,213	18,386	435,787
Utilities	479,772	13,586	104,420	212,461	149,304	79,398	238,723	850,413	253,833	34,372	141,415	36,098	29,732	199,439
Other business deductions	1,978,596	93,047	958,196	413,717	513,637	307,132	622,226	1,577,031	500,800	134,458	285,012	179,318	119,289	1,549,378
Net income less deficit [1]	1,057,090	-5,093	159,027	563,118	340,040	389,709	918,823	361,767	135,511	569,439	199,933	-143,923	49,086	1,202,258
Net income [1]	1,663,356	41,968	414,604	649,525	557,259	570,425	1,210,989	1,081,134	401,564	571,299	270,813	115,583	120,315	2,147,386
Deficit [1]	606,266	47,062	255,577	86,407	217,219	180,716	292,166	719,367	266,053	*1,860	*70,881	259,506	71,228	945,128
BUSINESSES WITH NET INCOME														
Number of returns	111,130	8,117	43,295	23,156	36,563	53,034	76,606	72,353	27,841	7,166	17,909	29,274	12,046	389,278
Business receipts, total	36,389,262	1,316,409	7,449,834	20,178,873	7,444,145	4,526,925	9,542,884	12,223,345	4,708,380	4,937,000	6,452,980	971,620	979,046	10,368,180
Income from sales and operations	36,147,392	1,310,968	7,372,649	20,109,967	7,353,808	4,502,919	9,474,345	12,192,920	4,699,051	4,907,604	6,418,335	964,389	863,501	10,187,694
Other business income	241,870	5,441	77,186	68,906	90,337	24,006	68,539	30,424	9,329	29,396	*34,645	7,232	*115,545	180,486
Business deductions, total	34,725,999	1,274,534	7,035,231	19,529,348	6,886,886	3,956,492	8,331,896	11,142,211	4,306,816	4,365,701	6,182,166	856,037	858,731	8,220,794
Cost of sales and operations	29,268,651	1,132,629	5,789,063	16,980,475	5,366,484	2,787,019	5,230,516	5,042,140	2,286,506	3,490,522	5,261,416	580,917	594,520	4,332,010
Inventory, beginning of year	2,653,183	204,063	361,244	370,280	1,717,597	936,718	935,678	154,876	54,097	373,086	538,560	375,284	184,656	422,611
Cost of labor	201,080	*1,440	*12,477	95,551	*91,612	*35,899	199,743	382,345	*10,601	*268	*11,268	*66	--	224,485
Purchases	27,319,000	1,125,325	5,552,383	16,167,647	4,473,645	2,419,174	4,478,335	4,355,688	2,001,745	3,472,487	4,968,272	604,057	510,599	3,918,577
Materials and supplies	211,052	*8	70,282	43,635	97,137	416,703	254,384	168,869	*167,212	*2,981	--	*7,112	*1,867	240,466
Other costs	951,190	*15,914	116,683	731,348	87,245	14,725	272,974	*141,837	*115,203	*1,398	*292,555	18,451	*163,748	109,245
Inventory, end of year	2,066,854	214,121	324,005	427,976	1,100,753	1,036,199	910,598	161,475	62,353	359,698	549,239	424,052	266,350	583,373
Advertising expenses	197,166	14,364	50,308	55,349	77,145	39,112	313,056	207,112	69,613	22,687	22,122	6,095	17,431	142,634
Bad debts from sales or services	29,342	*105	*861	10,140	18,236	5,800	*15,343	6,732	*4,737	*7,419	*2,414	*35	*5	24,179
Car and truck expenses	157,071	*6,651	49,868	45,906	54,646	39,296	241,301	56,208	16,284	39,501	25,750	18,798	*10,810	710,904
Commissions	152,166	*2,764	132,267	*5,689	*11,445	25,460	32,251	*11,376	--	*7,217	--	10,200	*26,149	751,712
Depletion	*2,230	*2,194	--	*7	*30	--	*438	*108	--	*26	--	*6	--	*14
Depreciation	337,805	3,240	41,196	179,484	113,885	50,419	222,613	315,762	141,470	34,420	50,426	20,936	*11,472	147,622
Employee benefit programs	36,892	2,483	*346	*15,514	18,549	*1,335	4,949	6,347	*3,409	*7,838	*3,202	*915	*2	*8,624
Insurance	298,690	5,979	66,133	137,767	88,811	46,267	142,356	229,920	114,918	43,883	32,876	3,780	8,602	74,920
Legal and professional services	72,023	650	10,270	37,157	23,947	13,220	29,694	61,682	38,825	15,323	11,384	3,733	1,736	32,871
Meals and entertainment deducted	33,361	*960	13,701	3,144	15,555	13,364	32,652	6,529	*2,097	*5,416	*306	1,476	*5,198	68,004
Total meals and entertainment expenses	41,704	*1,199	17,128	3,931	19,446	16,711	40,820	8,161	*2,622	*6,771	*382	1,846	*6,498	85,021
Mortgage interest	104,467	*4,768	*28,827	43,449	27,424	11,751	47,548	102,368	*72,351	*5,960	*34,025	*1,589	*8,329	42,113
Other interest on business indebtedness	205,731	22,306	68,117	27,239	88,068	55,966	73,384	112,049	*45,689	17,005	*19,042	4,588	*3,638	68,296
Office expenses	67,691	1,965	19,239	16,625	29,863	17,907	47,295	32,281	5,236	17,467	10,585	5,413	*1,908	81,225
Pension and profit-sharing plans	5,443	*1,901	*53	*3,332	*156	*1,699	*3,048	*366	--	*2,802	*267	*42	*3,128	*1,702
Rent on machinery and equipment	50,294	*3,966	*953	26,178	19,197	*6,529	83,641	67,202	*2,427	*11,772	*5,132	*6,308	*(1)	93,292
Rent on business property	537,500	*1,056	62,988	369,201	104,255	219,779	296,625	727,298	180,291	38,234	113,701	38,969	*15,426	55,674
Repairs	170,230	*1,530	80,409	66,253	22,039	20,031	34,071	175,289	54,330	16,223	23,086	6,857	*6,370	83,738
Net salaries and wages	1,339,031	34,957	77,117	850,895	376,062	254,902	590,784	2,065,079	493,289	348,428	184,014	22,926	*64,706	107,556
Taxes paid	344,506	6,940	66,955	184,008	86,603	51,262	244,939	391,507	205,580	48,078	72,801	9,879	8,247	33,877
Travel	32,469	*816	4,050	3,873	23,730	38,432	41,105	17,324	*1,348	18,418	*912	7,520	*14,310	330,292
Utilities	301,277	5,241	63,389	153,276	79,371	61,598	165,287	556,203	180,097	34,315	96,402	11,867	*8,156	123,274
Other business deductions	981,964	17,069	409,121	314,387	241,386	195,344	439,001	951,331	388,320	132,748	212,305	93,189	48,588	906,260
Net income [1]	1,663,356	41,968	414,604	649,525	557,259	570,425	1,210,989	1,081,134	401,564	571,299	270,813	115,583	120,315	2,147,386

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade--Cont'd			Finance, insurance and real estate										Services
	Retail trade--Continued			Finance				Real estate						
	Gift, novelty and souvenir shops	All other retail stores	Total	Total	Credit agencies and mortgage bankers	Security, commodity brokers and services	Insurance agents, brokers and service	Total	Operators and lessors	Real estate agents and brokers	Subdividers and developers, except cemeteries	Property managers and other real estate	Other finance and real estate	Total
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
BUSINESSES WITH AND WITHOUT NET INCOME														
Number of returns	79,984	461,881	1,330,638	64,936	11,050	53,886	416,997	742,634	18,981	659,000	18,557	46,097	106,072	7,334,996
Business receipts, total	2,865,295	32,679,394	49,049,308	4,368,626	314,539	4,054,088	17,326,148	23,081,556	1,755,559	17,354,632	1,920,411	2,050,955	4,272,977	252,307,538
Income from sales and operations	2,807,627	32,410,898	47,086,578	4,030,038	293,756	3,736,282	16,735,500	22,174,297	1,674,206	16,723,134	1,807,044	1,969,913	4,146,743	247,369,497
Other business income	57,668	268,497	1,962,730	338,588	20,782	317,806	590,648	907,260	81,353	631,498	113,367	81,041	126,234	4,938,040
Business deductions, total	2,761,427	30,573,872	32,731,135	3,281,134	154,677	3,126,457	10,392,440	15,797,736	1,624,952	10,476,882	2,059,564	1,636,337	3,259,825	168,170,382
Cost of sales and operations	1,521,446	21,153,917	6,903,477	1,463,675	*2,397	1,461,278	1,479,491	3,240,776	237,108	1,294,428	1,075,049	634,191	719,535	43,773,066
Inventory, beginning of year	504,951	5,454,211	1,109,804	58,055	*2,310	55,745	*5,826	878,417	163,714	257,384	453,907	*3,412	167,507	3,705,389
Cost of labor	*319	423,396	370,528	33,913	--	33,913	*253,058	63,466	*4,895	28,387	15,666	*14,518	*20,092	5,518,177
Purchases	1,424,106	19,329,596	3,323,404	952,756	--	952,756	295,794	1,889,455	264,035	1,327,392	243,248	54,780	185,400	24,133,068
Materials and supplies	17,103	813,683	268,399	22,396	--	22,396	*4,055	182,368	*5,796	48,171	112,140	*16,261	59,579	6,207,153
Other costs	70,424	1,146,015	3,215,563	476,511	*2,397	474,114	925,436	1,440,462	13,877	124,515	756,356	545,713	373,154	7,643,108
Inventory, end of year	495,457	6,012,983	1,384,221	79,956	*2,310	77,646	4,677	1,213,392	215,210	491,420	506,268	*494	86,196	3,433,828
Advertising expenses	56,040	481,052	994,096	37,254	*4,787	32,467	260,973	662,409	21,513	598,527	4,813	37,556	33,460	2,188,751
Bad debts from sales or services	*3,818	50,289	325,109	33,321	6,190	27,132	18,990	205,039	*6,535	71,547	125,251	*1,706	67,758	277,358
Car and truck expenses	64,676	581,415	2,954,413	97,497	22,185	75,312	1,149,542	1,524,385	29,868	1,407,503	21,342	65,671	182,991	7,457,008
Commissions	4,052	227,541	2,878,594	197,769	*14,111	183,658	1,036,303	1,436,556	80,053	1,294,298	45,945	16,261	207,966	1,903,924
Depletion	*(1)	1,102	15,737	4,983	*15	4,969	1,043	7,305	*140	5,810	*1,266	*89	2,405	47,701
Depreciation	66,857	598,502	1,577,888	74,320	5,049	69,271	399,713	957,665	205,472	660,606	31,345	60,242	146,189	9,723,146
Employee benefit programs	*75	10,306	78,004	6,806	*2,372	4,433	44,828	14,894	2,073	9,655	1,572	1,594	11,476	545,326
Insurance	30,683	291,723	613,680	20,802	4,146	16,655	214,580	326,350	53,281	228,139	15,777	29,154	51,948	5,049,493
Legal and professional services	22,907	130,540	631,782	73,923	4,099	69,824	119,629	369,415	21,129	234,802	80,345	33,140	68,816	3,304,474
Meals and entertainment deducted	11,214	74,802	834,943	51,771	2,868	48,903	375,666	357,442	5,172	334,937	4,506	12,828	50,065	1,982,667
Total meals and entertainment expenses	14,020	93,520	1,043,782	64,720	3,587	61,133	469,619	446,854	6,465	418,720	5,632	16,036	62,588	2,478,689
Mortgage interest	*34,482	193,387	1,114,308	16,547	*965	15,582	157,587	849,719	334,323	283,974	180,621	50,801	90,455	2,542,021
Other interest on business indebtedness	38,910	251,159	839,339	119,582	4,430	115,152	183,151	453,409	62,437	254,841	108,093	28,039	83,197	2,403,746
Office expenses	37,382	211,857	954,993	47,508	5,164	42,344	372,361	471,315	7,139	414,612	14,099	35,465	63,809	3,912,103
Pension and profit-sharing plans	*10	6,591	42,109	1,903	--	1,903	24,430	10,929	*164	8,718	1,070	977	*4,847	440,224
Rent on machinery and equipment	*28,971	159,137	250,048	4,442	--	4,442	171,313	62,775	1,355	54,348	4,892	2,180	11,518	1,327,359
Rent on business property	267,954	1,219,482	1,108,727	71,382	*4,508	66,874	473,648	454,275	17,103	387,708	9,187	40,277	109,422	10,114,167
Repairs	20,549	189,058	374,692	5,822	*1,248	4,574	72,488	259,401	81,176	137,649	8,857	31,719	36,981	2,380,237
Net salaries and wages	186,356	1,764,003	1,901,868	116,410	*19,519	96,891	1,103,819	430,432	38,027	262,548	45,057	84,799	251,207	21,224,655
Taxes paid	46,711	564,293	501,198	15,639	*2,221	13,418	159,221	272,902	66,047	142,494	36,331	28,031	53,436	3,822,934
Travel	32,295	138,495	526,533	40,954	5,104	35,850	249,433	165,758	5,307	139,891	10,370	10,191	70,387	2,963,685
Utilities	75,344	630,002	1,169,561	37,241	8,746	28,495	476,650	603,494	213,943	327,055	12,688	49,808	52,175	5,885,720
Other business deductions	210,692	1,645,220	6,140,037	741,586	34,554	707,032	1,847,580	2,661,090	135,589	1,922,794	221,089	381,618	889,782	34,900,618
Net income less deficit [1]	103,869	2,105,672	16,359,365	1,087,524	159,861	927,663	6,935,844	7,321,459	144,728	6,885,635	-123,737	414,833	1,014,538	84,162,121
Net income [1]	273,233	3,002,416	19,210,128	1,390,123	173,239	1,216,885	7,442,058	8,902,610	246,761	7,763,410	366,254	526,185	1,475,337	90,933,852
Deficit [1]	169,364	896,744	2,850,763	302,599	13,377	289,222	506,213	1,581,151	102,033	877,775	489,991	111,352	460,799	6,771,731
BUSINESSES WITH NET INCOME														
Number of returns	42,675	265,483	954,481	44,320	9,952	34,368	313,445	533,203	13,429	474,993	7,061	37,721	63,512	5,911,048
Business receipts, total	2,214,856	25,647,931	42,866,975	3,503,511	311,488	3,192,023	16,272,242	19,835,404	1,183,427	15,817,198	1,231,703	1,603,077	3,255,818	228,339,305
Income from sales and operations	2,159,122	25,473,364	41,285,255	3,323,074	291,193	3,031,880	15,760,826	19,043,897	1,121,328	15,229,891	1,161,397	1,531,281	3,157,459	223,893,740
Other business income	*55,733	174,567	1,581,719	180,438	20,295	160,143	511,416	791,507	62,098	587,307	70,307	71,795	98,358	4,445,565
Business deductions, total	1,941,623	22,645,578	23,656,987	2,113,388	138,250	1,975,138	8,830,258	10,932,861	936,579	8,053,809	865,582	1,076,892	1,780,481	137,409,842
Cost of sales and operations	1,145,298	15,700,408	4,473,296	837,389	*461	836,928	1,239,063	2,187,760	180,091	967,612	605,208	434,849	209,084	37,049,451
Inventory, beginning of year	368,835	3,929,548	529,948	*19,280	*2,310	*16,970	*3,171	488,632	*161,445	198,580	128,043	*563	*18,865	2,741,479
Cost of labor	--	86,591	339,239	33,913	--	33,913	*250,937	54,389	*4,280	*27,386	*12,082	*10,641	--	4,971,015
Purchases	1,085,177	15,202,843	2,381,336	549,270	--	549,270	287,204	1,511,936	*214,037	1,087,807	160,505	*49,587	32,925	20,534,451
Materials and supplies	*2,350	283,634	114,815	20,434	--	20,434	*4,055	89,458	*5,459	45,741	22,458	*15,800	*868	5,337,330
Other costs	*1,394	622,443	2,136,759	267,551	*461	267,090	696,699	979,943	*9,278	69,791	542,335	*358,539	192,566	6,013,782
Inventory, end of year	312,458	4,424,651	1,028,800	*53,059	*2,310	*50,749	3,002	936,598	*214,409	461,692	260,214	*283	36,141	2,548,605
Advertising expenses	27,255	357,900	838,826	33,998	*4,719	29,279	233,596	545,810	19,411	505,838	1,855	18,705	25,423	1,710,922
Bad debts from sales or services	*2,701	36,429	62,991	18,214	*985	17,230	18,741	8,095	*3,678	4,191	*169	*56	17,941	157,179
Car and truck expenses	47,268	418,701	2,300,084	79,191	22,056	57,135	914,893	1,187,661	22,580	1,094,896	15,628	54,557	118,339	6,262,980
Commissions	*1,688	193,271	2,442,829	189,827	*14,096	175,732	917,769	1,153,497	76,516	1,037,719	27,838	11,424	181,735	1,571,265
Depletion	--	*543	14,810	4,916	*14	4,902	659	6,866	*71	5,503	*1,217	*76	2,368	33,270
Depreciation	27,784	437,236	1,199,051	64,259	2,671	61,588	351,531	684,332	128,362	502,637	17,579	35,755	98,929	7,183,067
Employee benefit programs	*47	10,033	62,510	3,184	*2,372	812	43,952	4,515	*398	2,779	305	1,034	10,859	461,650
Insurance	20,935	217,766	482,668	13,119	4,039	9,080	193,186	233,953	31,111	174,970	9,802	18,070	42,409	4,265,708
Legal and professional services	9,702	74,887	416,659	48,642	3,768	44,874	99,914	226,022	15,671	164,704	25,473	20,173	42,080	2,644,405
Meals and entertainment deducted	6,423	51,072	680,747	39,016	2,813	36,203	305,463	296,838	3,660	281,515	2,707	8,956	39,431	1,638,941
Total meals and entertainment expenses	8,031	63,851	851,007	48,775	3,518	45,257	381,857	371,083	4,574	351,928	3,383	11,197	49,292	2,048,968
Mortgage interest	*33,403	130,138	591,392	14,416	*239	14,177	154,839	394,750	174,062	179,407	36,413	*4,868	27,387	1,598,605
Other interest on business indebtedness	11,457	158,805	455,214	55,075	*3,022	52,053	168,102	205,913	10,129	168,073	14,634	13,076	26,125	1,839,712
Office expenses	27,951	150,702	797,287	41,551	5,095	36,456	333,353	368,785	2,978	338,338	5,422	22,047	53,599	3,311,168
Pension and profit-sharing plans	*10	6,496	35,266	1,803	--	1,803	21,947	6,669	*149	5,487	*494	*539	*4,847	430,964
Rent on machinery and equipment	*28,931	59,655	214,482	3,752	--	3,752	166,840	37,131	*1,130	31,359	4,610	*32	6,759	903,564
Rent on business property	155,938	842,031	907,279	49,406	*4,508	44,898	440,077	347,645	16,100	306,980	6,227	18,338	70,152	8,318,992
Repairs	13,897	130,726	260,588	5,440	*1,218	4,222	69,741	161,475	39,553	109,572	1,830	10,520	23,931	1,813,858
Net salaries and wages	146,234	1,515,535	1,647,336	111,306	*19,483	91,823	1,054,169	273,311	20,963	208,602	20,960	22,787	208,550	18,061,421
Taxes paid	36,594	428,735	367,237	11,545	*2,211	9,335	147,438	176,978	52,178	108,590	8,512	7,699	31,276	3,236,773
Travel	19,585	101,455	417,944	32,869	5,081	27,788	206,370	127,731	1,779	110,666	6,860	8,427	50,974	2,293,715
Utilities	40,615	426,614	852,756	30,139	8,642	21,497	425,519	358,259	59,297	270,530	7,857	20,575	38,839	4,621,661
Other business deductions	137,909	1,196,441	4,135,734	424,330	30,758	393,572	1,323,096	1,938,865	76,712	1,473,841	43,983	344,329	449,442	28,000,593
Net income [1]	273,233	3,002,416	19,210,128	1,390,123	173,239	1,216,885	7,442,058	8,902,610	246,761	7,763,410	366,254	526,185	1,475,337	90,933,852

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Services--Continued													
	Hotels and other lodging places			Personal services							Business services			
	Total	Hotels, motels and tourist courts	Other lodging places	Total	Coin-operated laundry and dry cleaning	Other cleaning, including laundry, dry cleaning, etc.	Photographic portrait studios	Beauty shops	Barber shops	All other personal services	Total	Advertising, except direct mail	Janitorial and related services to buildings	All other business services
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
BUSINESSES WITH AND WITHOUT NET INCOME														
Number of returns	50,146	22,236	27,910	1,095,248	21,605	64,716	58,524	308,835	58,355	583,214	1,844,859	76,089	354,976	1,413,794
Business receipts, total	4,319,811	3,150,563	1,169,248	24,430,865	1,376,557	3,886,583	1,440,654	6,701,071	1,193,895	9,832,104	54,211,253	4,055,909	4,671,498	45,483,846
Income from sales and operations	4,235,758	3,078,279	1,157,479	23,996,967	1,373,155	3,837,626	1,439,463	6,671,436	1,182,055	9,493,232	53,463,904	4,040,186	4,635,543	44,788,175
Other business income	84,053	72,285	*11,769	433,899	*3,402	*48,957	*1,191	29,635	*11,840	338,873	747,349	15,723	35,954	695,672
Business deductions, total	4,537,216	3,341,762	1,195,454	18,400,743	1,277,317	2,848,851	1,200,794	5,169,532	607,532	7,296,717	39,697,079	3,229,845	3,043,765	33,423,469
Cost of sales and operations	525,624	504,285	*21,338	5,026,066	241,360	603,517	277,124	1,223,946	35,777	2,644,342	16,362,719	1,452,601	544,591	14,365,527
Inventory, beginning of year	30,913	29,285	*1,628	415,101	*6,595	*45,416	*92,192	74,608	*305	195,985	823,960	*8,544	*29,296	786,120
Cost of labor	58,048	57,978	*69	1,023,385	*134,477	*94,527	*17,509	434,684	*8,629	333,560	1,748,702	*170,412	165,640	1,412,649
Purchases	403,374	383,242	*20,132	2,181,960	*26,825	*162,522	*60,764	481,165	*8,545	1,442,139	9,001,391	378,513	181,397	8,441,481
Materials and supplies	11,939	11,822	*117	935,991	*21,798	116,245	121,593	313,214	*19,680	343,461	2,298,016	343,066	199,535	1,755,415
Other costs	60,714	59,194	*1,519	797,667	*55,430	189,652	*6,706	*23,385	*1,571	520,923	3,430,158	552,133	*11,790	2,866,235
Inventory, end of year	39,363	37,235	*2,128	328,038	*3,765	*4,846	*21,640	103,110	*2,953	191,725	939,508	*68	*43,067	896,373
Advertising expenses	79,152	71,764	7,389	302,480	7,583	51,701	27,104	109,568	8,164	98,359	528,706	37,154	41,822	449,730
Bad debts from sales or services	6,229	2,853	*3,377	17,049	*318	*3,644	*2,250	*1,894	*186	8,756	63,272	*29	*1,077	62,166
Car and truck expenses	54,376	20,627	33,749	800,652	9,782	125,385	104,951	74,446	8,855	477,233	2,278,862	144,428	403,872	1,730,563
Commissions	25,362	19,346	*6,016	214,002	*774	*45,370	*7,843	47,600	*18,634	93,782	630,024	50,315	41,100	538,609
Depletion	575	575	--	699	*6	--	--	*21	--	672	16,861	*30	--	16,831
Depreciation	583,569	460,887	122,682	1,060,969	120,824	164,786	93,073	232,041	18,514	431,731	2,164,476	130,517	194,386	1,839,573
Employee benefit programs	7,469	7,392	*77	25,755	--	*481	*62	*8,167	*4,502	12,543	102,122	*2,843	*2,130	97,149
Insurance	115,235	89,746	25,489	381,605	31,092	77,310	12,611	87,616	8,599	164,378	798,225	28,172	119,248	650,805
Legal and professional services	37,156	25,672	11,483	161,022	8,449	15,054	20,684	47,910	5,005	63,920	490,439	39,554	25,534	425,351
Meals and entertainment deducted	5,114	3,298	*1,816	138,631	*304	3,198	9,085	13,169	*3,062	109,813	412,118	76,753	13,726	321,639
Total meals and entertainment expenses	6,396	4,124	*2,272	173,320	*380	3,999	11,361	16,468	*3,827	137,284	515,220	95,949	17,161	402,109
Mortgage interest	511,515	321,888	189,627	169,071	23,549	*4,273	*9,812	46,380	*9,105	75,951	351,806	35,841	15,606	300,359
Other interest on business indebtedness	147,722	123,492	*24,229	202,495	31,700	47,974	10,389	55,251	*1,324	55,857	543,428	19,725	55,240	468,463
Office expenses	14,867	11,530	3,336	234,357	2,880	24,894	46,785	45,593	3,710	110,495	682,981	51,400	31,749	599,833
Pension and profit-sharing plans	*1,224	*1,217	*7	16,262	--	*6	--	*1,283	*854	14,119	26,058	*9,632	*19	16,407
Rent on machinery and equipment	11,700	11,149	*551	100,409	*9,996	*42,293	*5,614	27,124	*1,855	13,529	252,660	21,133	26,734	204,793
Rent on business property	194,384	21,760	*172,624	1,975,959	189,010	345,651	104,664	838,663	89,037	408,935	1,280,342	77,942	87,800	1,114,600
Repairs	219,513	176,493	43,021	274,964	30,017	53,806	11,529	79,256	8,673	91,682	467,124	22,464	63,484	381,176
Net salaries and wages	569,836	422,089	147,747	2,088,241	51,041	462,749	*71,367	867,761	*209,797	425,528	3,358,757	213,517	491,294	2,653,947
Taxes paid	197,746	147,802	49,945	429,437	27,883	87,104	18,542	151,307	20,733	123,867	575,946	42,880	59,709	473,357
Travel	23,158	17,159	*5,998	237,870	*2,121	*6,231	17,766	31,869	*143	179,739	585,489	46,991	12,884	525,614
Utilities	412,663	314,559	98,105	1,079,684	230,460	191,145	59,143	342,016	47,259	209,662	989,414	97,297	67,682	824,434
Other business deductions	793,027	566,180	226,847	3,463,065	258,166	492,278	290,398	836,653	103,746	1,481,824	6,735,251	628,629	744,079	5,362,544
Net income less deficit [1]	-209,967	-183,761	-26,206	6,030,998	99,240	1,037,733	239,840	1,531,540	586,363	2,536,262	14,514,457	826,065	1,627,732	12,060,660
Net income [1]	247,059	170,995	*76,065	6,835,321	150,341	1,053,731	333,543	1,764,651	599,929	2,933,126	15,940,929	894,575	1,752,890	13,293,464
Deficit [1]	457,026	354,756	102,271	804,323	51,101	*15,998	93,683	233,112	*13,566	396,864	1,426,472	68,510	125,158	1,232,805
BUSINESSES WITH NET INCOME														
Number of returns	21,921	10,703	*11,217	865,446	13,572	58,509	39,105	248,309	53,664	452,287	1,501,590	58,057	322,003	1,121,530
Business receipts, total	1,960,782	1,486,410	*474,371	21,577,456	1,115,295	3,688,329	1,338,299	5,882,861	1,152,196	8,400,477	48,474,992	3,908,517	4,184,941	40,381,534
Income from sales and operations	1,915,279	1,452,524	*462,754	21,214,770	1,111,893	3,639,372	1,337,730	5,875,107	1,140,355	8,110,313	47,826,438	3,892,842	4,149,041	39,784,554
Other business income	45,503	33,886	*11,617	362,686	*3,402	*48,957	*568	7,754	*11,840	290,164	648,555	15,674	*35,900	596,980
Business deductions, total	1,713,901	1,315,595	*398,307	14,742,135	964,954	2,634,598	1,004,755	4,118,210	552,267	5,467,351	32,534,028	3,013,942	2,432,051	27,088,035
Cost of sales and operations	275,431	275,431	--	4,285,451	*201,142	436,385	262,889	1,096,394	33,330	2,255,310	13,158,224	1,427,096	425,969	11,305,159
Inventory, beginning of year	11,157	11,157	--	268,709	*525	*567	*81,967	51,589	*([3])	134,062	681,671	*8,514	*4,616	668,541
Cost of labor	*6,036	*6,036	--	920,298	*134,477	*34,832	*17,509	399,664	*8,629	325,188	1,596,925	*170,277	165,640	1,261,007
Purchases	247,591	247,591	--	1,827,379	*8,820	*128,152	*48,956	391,729	*6,051	1,243,670	7,580,876	378,309	67,951	7,134,616
Materials and supplies	*4,017	*4,017	--	867,101	*18,877	110,762	119,153	297,690	*19,680	300,939	1,765,232	325,834	184,876	1,254,522
Other costs	19,466	19,466	--	630,609	*39,271	*166,918	*5,081	*23,363	*1,571	394,404	2,343,096	544,200	*11,073	1,787,823
Inventory, end of year	12,835	12,835	--	228,646	*829	*4,846	*9,776	67,641	*2,601	142,952	809,575	*38	*8,188	801,350
Advertising expenses	35,421	35,336	*85	226,165	*5,158	49,317	19,492	82,468	8,047	61,684	431,494	36,880	32,097	362,517
Bad debts from sales or services	531	531	--	15,368	--	*3,644	*2,233	*1,123	*186	8,181	42,624	*29	*1,077	41,518
Car and truck expenses	43,998	15,195	*28,803	644,681	*6,308	124,797	82,824	59,187	*7,917	363,649	1,936,564	132,033	351,223	1,453,308
Commissions	3,602	3,597	*5	185,425	*745	*45,370	*7,443	32,874	*18,634	80,360	582,839	50,315	40,154	492,371
Depletion	*66	*66	--	698	*6	--	--	*21	--	672	14,506	*30	--	14,477
Depreciation	199,413	155,085	*44,328	682,146	73,054	161,521	62,998	165,806	18,514	200,253	1,645,501	99,573	155,578	1,390,351
Employee benefit programs	4,137	4,132	*5	13,851	--	*11	*62	*7,132	*4,502	2,144	88,034	*2,799	*2,074	83,161
Insurance	47,949	34,648	*13,301	306,863	26,367	73,504	9,699	69,961	7,778	119,554	677,608	24,143	94,136	559,330
Legal and professional services	22,354	12,401	*9,953	127,946	5,694	14,203	17,636	37,738	5,005	47,670	363,818	36,782	20,895	306,142
Meals and entertainment deducted	3,513	2,180	*1,334	89,487	*27	3,009	5,545	9,839	*3,062	68,004	340,039	60,780	8,848	270,410
Total meals and entertainment expenses	4,394	2,726	*1,668	111,885	*34	3,763	6,935	12,305	*3,827	85,020	425,108	75,982	11,064	338,061
Mortgage interest	116,075	76,956	*39,120	110,366	*11,098	*3,435	*8,963	39,271	*9,105	38,495	224,719	18,193	*6,569	199,957
Other interest on business indebtedness	39,686	35,477	*4,209	147,911	*27,711	45,923	*4,128	40,198	*1,324	28,627	456,380	12,823	50,925	392,631
Office expenses	6,507	5,063	*1,444	192,646	*1,918	24,226	41,764	32,444	2,553	89,741	556,722	47,606	22,759	486,357
Pension and profit-sharing plans	*296	*288	*7	14,969	--	*6	--	--	*854	14,109	24,764	*9,632	*11	15,121
Rent on machinery and equipment	6,274	6,013	*260	80,173	*7,521	*42,293	*1,947	19,905	*1,855	6,653	199,115	20,748	18,293	160,074
Rent on business property	6,188	6,188	--	1,578,521	*143,608	343,171	97,218	638,768	84,111	271,645	1,072,276	75,622	59,577	937,077
Repairs	83,642	75,231	*8,411	195,164	18,021	50,485	10,191	57,942	7,737	50,787	401,042	19,199	48,671	333,172
Net salaries and wages	272,977	209,597	*63,380	1,683,650	*14,911	462,498	*71,367	671,784	*171,683	291,407	2,930,980	212,335	397,689	2,320,956
Taxes paid	88,676	63,297	*25,379	354,956	21,904	80,296	17,796	127,708	20,184	87,069	484,737	40,214	40,850	403,673
Travel	4,571	4,133	*438	149,908	*1,891	*5,825	9,983	18,554	*143	113,511	452,557	33,743	10,623	408,191
Utilities	147,578	101,616	*45,962	884,560	188,200	185,916	52,911	267,240	43,178	147,115	819,275	95,720	47,956	675,600
Other business deductions	305,015	193,132	*111,883	2,771,228	209,671	478,761	217,667	641,854	102,564	1,120,712	5,630,209	557,647	596,077	4,476,484
Net income [1]	247,059	170,995	*76,065	6,835,321	150,341	1,053,731	333,543	1,764,651	599,929	2,933,126	15,940,929	894,575	1,752,890	13,293,464

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Services--Continued										
	Automobile repair and services			Miscellaneous repair services	Amusement and recreation services, including motion pictures			Medical and health services			
	Total	Automotive repair shops	All other automotive services		Total	Entertainers, producers, agents and related services	All other amusement and recreation services	Total	Offices of physicians	Offices of dentists	All other medical and health services
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
BUSINESSES WITH AND WITHOUT NET INCOME											
Number of returns	320,538	247,988	72,551	232,624	632,111	305,777	326,334	755,389	191,492	100,526	463,371
Business receipts, total	20,426,222	16,780,983	3,645,239	8,156,457	13,132,117	5,428,325	7,703,792	64,871,534	27,038,193	15,663,139	22,170,201
Income from sales and operations	20,156,005	16,721,555	3,434,451	8,139,427	12,665,742	5,213,313	7,452,428	63,576,650	26,175,200	15,498,845	21,902,605
Other business income	270,216	59,428	210,788	17,030	466,375	215,012	251,364	1,294,884	862,994	164,294	267,597
Business deductions, total	18,182,780	14,957,368	3,225,412	6,606,930	10,418,353	3,557,434	6,860,919	36,373,881	12,156,318	9,958,594	14,258,969
Cost of sales and operations	9,955,311	8,362,349	1,592,962	3,377,667	1,955,282	534,860	1,420,422	3,513,969	628,489	868,342	2,017,137
Inventory, beginning of year	961,545	670,628	290,916	229,590	720,421	58,459	661,963	292,030	31,964	*1,433	258,632
Cost of labor	892,812	806,260	*86,552	202,107	157,767	15,353	142,413	586,988	95,764	187,153	304,070
Purchases	7,499,018	6,470,595	1,028,423	2,325,206	1,015,573	379,203	636,370	1,098,701	181,770	128,688	788,242
Materials and supplies	650,144	639,165	*10,978	605,699	200,650	81,984	118,666	1,139,280	203,423	336,344	599,513
Other costs	883,037	438,259	*444,778	224,821	343,977	73,594	270,382	592,824	148,539	216,096	228,189
Inventory, end of year	931,245	662,559	*268,687	209,756	483,106	73,733	409,373	195,853	32,971	*1,373	161,509
Advertising expenses	161,248	113,566	47,682	95,967	196,887	48,687	148,201	372,091	68,362	62,180	241,549
Bad debts from sales or services	23,875	20,326	*3,549	27,079	13,718	135	13,583	23,463	3,706	5,074	14,683
Car and truck expenses	405,310	284,549	120,761	336,112	467,890	256,886	211,003	863,370	288,267	94,950	480,153
Commissions	86,898	18,793	68,105	*50,760	192,448	101,417	91,031	181,115	32,308	81,378	67,429
Depletion	*3	--	*3	--	2,528	*1,651	877	12,996	3,308	*1,415	8,273
Depreciation	677,416	521,847	155,569	242,293	1,148,713	405,308	743,405	1,818,894	645,471	538,346	635,076
Employee benefit programs	28,931	24,978	*3,952	*30,976	12,172	5,277	6,896	210,653	64,940	51,005	94,709
Insurance	457,627	356,089	101,538	171,204	174,593	43,969	130,625	2,038,170	1,126,558	374,755	536,857
Legal and professional services	115,811	97,455	18,357	48,611	201,821	108,216	93,605	905,354	329,300	128,883	447,172
Meals and entertainment deducted	28,245	18,088	10,158	35,248	226,336	114,414	111,922	316,863	105,245	72,383	139,234
Total meals and entertainment expenses	35,311	22,611	12,700	44,068	282,956	143,040	139,917	396,132	131,571	90,490	174,071
Mortgage interest	127,146	103,624	23,522	58,909	172,695	12,340	160,355	484,907	100,830	139,416	244,662
Other interest on business indebtedness	186,163	147,222	38,941	64,126	135,024	37,086	97,938	600,505	163,111	182,983	254,411
Office expenses	155,384	107,721	47,662	80,827	128,292	56,285	72,007	1,158,335	419,204	309,915	429,215
Pension and profit-sharing plans	*12,445	*12,445	--	*2,052	15,093	11,986	3,108	254,744	138,317	83,186	33,242
Rent on machinery and equipment	74,821	72,142	*2,678	30,934	116,955	51,115	65,840	346,017	134,223	43,668	168,126
Rent on business property	609,530	549,606	59,924	327,981	538,227	174,742	363,485	3,017,540	1,115,693	665,750	1,236,097
Repairs	263,031	134,503	128,527	87,617	185,306	54,042	131,264	425,134	97,580	145,319	182,235
Net salaries and wages	1,806,141	1,545,414	260,727	437,495	618,792	128,035	490,757	8,069,111	2,785,792	2,809,052	2,474,267
Taxes paid	513,351	416,126	97,225	125,299	171,040	46,080	124,960	1,083,439	338,179	349,182	396,078
Travel	66,124	37,552	28,572	50,701	407,177	189,953	217,224	382,399	143,763	56,740	181,896
Utilities	510,602	398,103	112,499	261,174	256,787	76,001	180,786	1,117,044	339,313	262,937	514,794
Other business deductions	1,917,368	1,614,869	302,499	663,899	3,080,574	1,098,950	1,981,625	9,177,770	3,084,360	2,631,736	3,461,673
Net income less deficit [1]	2,243,797	1,823,615	420,182	1,550,464	2,724,732	1,870,997	853,725	28,500,062	14,884,279	5,704,545	7,911,238
Net income [1]	2,560,234	2,071,151	489,083	1,680,365	3,970,969	2,246,088	1,724,881	29,138,101	15,013,130	5,808,685	8,316,285
Deficit [1]	316,436	247,536	68,900	129,901	1,246,247	375,091	871,156	638,039	128,851	104,140	405,048
BUSINESSES WITH NET INCOME											
Number of returns	254,032	195,570	58,462	181,884	406,279	195,860	210,419	655,802	167,576	92,616	395,609
Business receipts, total	17,734,736	14,208,386	3,526,349	7,724,870	11,271,284	4,819,601	6,451,685	61,199,134	26,415,561	15,426,591	19,356,981
Income from sales and operations	17,501,809	14,186,238	3,315,571	7,708,921	10,930,698	4,688,333	6,242,364	59,942,792	25,586,195	15,263,037	19,093,560
Other business income	232,927	22,148	210,779	15,949	340,588	131,267	209,321	1,256,342	829,366	163,554	263,421
Business deductions, total	15,174,502	12,137,236	3,037,266	6,044,505	7,300,480	2,573,513	4,726,967	32,063,413	11,404,806	9,617,906	11,040,701
Cost of sales and operations	8,607,054	7,016,502	1,590,552	3,175,295	1,675,457	521,558	1,153,899	2,963,588	562,124	868,212	1,533,252
Inventory, beginning of year	702,353	411,436	290,916	197,321	491,436	40,834	450,601	226,527	31,964	*1,433	193,130
Cost of labor	818,460	733,141	*85,319	197,145	150,140	14,967	135,173	441,217	90,960	187,153	163,104
Purchases	6,299,748	5,271,541	1,028,207	2,176,494	866,896	378,135	488,761	1,008,974	181,766	128,688	698,520
Materials and supplies	607,353	596,769	*10,584	596,810	178,604	77,495	101,109	982,922	203,331	336,298	443,293
Other costs	847,905	403,694	*444,211	187,078	269,927	63,370	206,557	442,145	87,074	216,012	139,059
Inventory, end of year	668,766	400,079	*268,687	179,554	281,547	53,244	228,303	138,197	32,971	*1,373	103,854
Advertising expenses	136,400	94,569	41,831	86,438	142,019	41,254	100,765	334,593	65,412	55,984	213,197
Bad debts from sales or services	9,685	6,162	*3,523	*26,670	11,897	135	11,762	12,217	1,747	4,163	6,307
Car and truck expenses	335,989	224,580	111,408	304,899	321,806	176,486	145,320	778,013	267,621	86,800	423,592
Commissions	82,581	*14,692	*67,889	*49,701	160,785	91,486	69,299	178,090	30,865	81,378	65,847
Depletion	*3	--	*3	--	1,883	*1,651	233	2,614	603	*1,402	608
Depreciation	543,133	420,252	122,882	199,227	668,622	240,806	427,816	1,616,291	588,771	491,368	536,151
Employee benefit programs	27,484	24,801	*2,683	*30,976	7,621	3,113	4,508	182,952	62,238	50,407	70,307
Insurance	349,901	271,349	78,552	157,274	111,585	28,478	83,107	1,908,397	1,103,794	344,633	459,970
Legal and professional services	95,901	79,894	16,008	43,707	142,955	75,961	66,995	829,796	303,518	124,947	401,331
Meals and entertainment deducted	21,654	12,574	9,080	33,364	174,195	84,203	89,992	275,552	97,837	64,420	113,295
Total meals and entertainment expenses	27,071	15,719	11,352	41,711	217,772	105,271	112,501	344,492	122,311	80,534	141,646
Mortgage interest	76,907	59,026	17,881	55,788	78,093	10,291	67,803	434,313	97,726	139,416	197,170
Other interest on business indebtedness	154,821	126,033	28,787	56,221	72,118	13,429	58,689	478,780	157,811	173,045	147,924
Office expenses	127,054	80,876	46,178	76,017	88,867	40,327	48,541	1,062,067	403,013	296,355	362,699
Pension and profit-sharing plans	*12,445	*12,445	--	*2,002	14,547	11,979	2,569	249,993	133,702	83,186	33,105
Rent on machinery and equipment	26,235	23,558	*2,677	15,659	70,107	31,276	38,830	269,245	134,048	38,828	96,370
Rent on business property	447,365	399,220	48,145	275,395	369,305	93,004	276,301	2,712,097	1,092,867	636,763	982,467
Repairs	217,941	109,470	108,470	84,096	103,434	31,974	71,460	382,837	93,796	143,802	145,239
Net salaries and wages	1,395,219	1,141,420	253,799	407,212	521,089	106,813	414,275	7,387,670	2,704,962	2,763,362	1,919,346
Taxes paid	434,499	340,917	93,582	118,091	132,568	41,555	91,013	1,017,644	329,532	344,805	343,307
Travel	52,466	24,594	27,872	44,633	274,497	126,289	148,209	313,528	126,633	54,740	132,155
Utilities	391,188	289,961	101,227	221,771	189,170	62,509	126,661	962,792	320,672	255,132	386,988
Other business deductions	1,628,580	1,364,343	264,237	580,070	1,967,858	738,939	1,228,919	7,710,346	2,725,513	2,514,758	2,470,075
Net income [1]	2,560,234	2,071,151	489,083	1,680,365	3,970,969	2,246,088	1,724,881	29,138,101	15,013,130	5,808,685	8,316,285

Footnotes at end of table.

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Services--Continued					Nature of business not allocable
	Legal services	Educational services	Accounting, auditing and bookkeeping services	Counseling, except health practitioners	All other services	
	(96)	(97)	(98)	(99)	(100)	(101)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns	259,991	192,544	271,475	67,009	1,613,060	195,361
Business receipts, total	21,123,383	1,799,454	6,594,380	1,560,847	31,681,196	2,456,006
Income from sales and operations	20,750,510	1,784,516	6,497,982	1,551,085	30,550,953	2,383,287
Other business income	372,873	14,938	96,398	*9,782	1,130,243	72,719
Business deductions, total	11,833,822	1,411,517	3,804,346	778,564	16,125,149	1,610,402
Cost of sales and operations	734,988	61,026	157,273	10,931	2,092,211	655,670
Inventory, beginning of year	24,673	*3,434	*2,428	*16	201,279	56,439
Cost of labor	24,377	*4,241	*68,136	*146	751,467	18,466
Purchases	55,285	11,220	*13,044	*7,486	520,809	567,009
Materials and supplies	6,897	19,822	32,485	*1,114	305,116	33,138
Other costs	645,717	*31,325	43,445	*2,272	587,153	64,944
Inventory, end of year	21,961	9,015	*2,265	*104	273,612	84,325
Advertising expenses	189,255	28,322	67,613	16,965	150,065	16,546
Bad debts from sales or services	22,545	*3,498	*2,064	*(1)	74,564	6,108
Car and truck expenses	394,471	120,504	249,875	32,012	1,453,573	68,906
Commissions	52,793	1,451	89,132	*20,801	359,139	9,833
Depletion	1,680	*103	*6,355	--	5,903	*89
Depreciation	546,063	92,060	348,877	58,830	980,985	57,125
Employee benefit programs	57,024	*1,154	27,184	*1,878	40,008	557
Insurance	481,837	30,966	94,983	18,604	286,444	38,559
Legal and professional services	580,175	28,859	82,866	15,030	637,332	16,383
Meals and entertainment deducted	275,958	29,208	100,382	17,165	397,399	28,638
Total meals and entertainment expenses	344,974	36,519	125,497	21,459	496,836	35,801
Mortgage interest	146,584	26,538	70,214	6,514	416,122	24,225
Other interest on business indebtedness	170,125	11,159	99,076	7,385	236,539	15,175
Office expenses	585,743	29,910	185,998	37,029	618,381	20,855
Pension and profit-sharing plans	60,026	*566	9,070	*102	42,582	*173
Rent on machinery and equipment	178,661	8,741	37,504	*28,939	140,018	11,457
Rent on business property	940,963	113,534	438,813	70,445	606,448	28,903
Repairs	170,691	64,843	50,995	9,995	161,025	19,002
Net salaries and wages	2,370,533	240,228	587,790	14,393	1,063,338	86,126
Taxes paid	314,875	28,242	72,287	16,619	294,653	13,927
Travel	195,146	45,637	82,003	34,000	853,981	40,975
Utilities	433,183	75,266	147,655	45,752	556,497	21,468
Other business deductions	2,930,502	369,701	796,340	315,176	4,657,944	429,703
Net income less deficit [1]	9,289,592	388,093	2,790,061	782,303	15,557,541	846,224
Net income [1]	9,562,283	579,993	2,885,365	801,168	16,732,066	1,069,791
Deficit [1]	272,691	191,901	95,304	18,865	1,174,525	223,567
BUSINESSES WITH NET INCOME						
Number of returns	218,352	145,863	242,813	55,209	1,361,856	158,104
Business receipts, total	19,497,322	1,273,358	6,467,290	1,542,309	29,615,769	1,698,688
Income from sales and operations	19,157,539	1,263,246	6,371,113	1,532,528	28,528,609	1,633,682
Other business income	339,783	*10,112	96,178	*9,781	1,087,160	65,006
Business deductions, total	9,935,065	693,522	3,581,953	741,142	12,885,216	628,897
Cost of sales and operations	727,740	41,141	153,063	*10,917	1,976,092	136,784
Inventory, beginning of year	18,754	*1,896	*2,428	*16	139,211	*10,624
Cost of labor	24,029	*4,241	*68,136	*146	744,240	*648
Purchases	55,173	*4,261	*10,352	*7,486	449,220	85,596
Materials and supplies	6,427	17,804	*31,718	*1,114	278,228	26,983
Other costs	640,882	*16,580	42,694	*2,257	571,143	31,645
Inventory, end of year	17,525	*3,641	*2,265	*104	205,950	18,712
Advertising expenses	134,573	9,183	63,350	16,876	94,409	8,823
Bad debts from sales or services	9,016	*2,418	--	*(1)	26,752	*18
Car and truck expenses	353,180	65,131	229,725	26,290	1,222,704	44,702
Commissions	43,186	1,413	88,987	*20,801	173,856	3,649
Depletion	1,318	*103	*6,352	--	5,728	*75
Depreciation	453,198	45,972	308,109	52,698	768,756	36,084
Employee benefit programs	48,832	*21	27,153	*1,878	28,711	*510
Insurance	356,787	13,903	91,137	18,228	226,077	24,213
Legal and professional services	405,473	12,746	82,261	13,571	503,874	8,843
Meals and entertainment deducted	233,547	15,859	97,284	16,765	337,683	19,649
Total meals and entertainment expenses	291,956	19,829	121,621	20,958	422,172	24,562
Mortgage interest	122,337	10,119	58,789	6,514	304,585	8,788
Other interest on business indebtedness	146,297	8,437	96,930	5,614	176,519	8,037
Office expenses	503,128	16,150	178,591	33,472	469,947	10,275
Pension and profit-sharing plans	60,018	*565	9,044	*102	42,219	*173
Rent on machinery and equipment	61,155	1,545	24,530	*28,753	120,774	6,836
Rent on business property	859,086	43,520	423,366	66,559	465,313	4,945
Repairs	140,409	20,487	47,826	9,268	127,713	13,025
Net salaries and wages	1,998,661	96,012	581,049	14,393	772,509	59,244
Taxes paid	276,894	16,646	69,134	15,910	227,016	5,870
Travel	153,241	32,013	80,309	33,440	702,552	11,477
Utilities	352,242	38,056	134,910	44,148	435,970	13,010
Other business deductions	2,494,747	202,082	730,056	304,945	3,675,457	203,870
Net income [1]	9,562,283	579,993	2,885,365	801,168	16,732,066	1,069,791

[1] Total deductions are before subtraction of nonallowable passive losses and any passive loss carryover from the prior year. However, these losses and any carryover are reflected in net income or deficit. Therefore, business receipts minus total deductions may not always equal net income or deficit.

[2] Less than $500.

* Estimate should be used with caution because of the small number of sample returns on which it is based.

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