Sole Proprietorships, 1991

by Craig Ammon

Sole proprietorship profits for 1991 increased by the smallest margin since the economic recovery of the early 1980's, from $141.4 billion to $141.5 billion. This small increase in profits largely reflects the recession that began in the last quarter of 1990 and continued throughout 1991. However, sole proprietors' response for 1991, as reflected on their income tax returns, differed from their response to the recession 10 years earlier. For 1981 and 1982, both receipts and deductions increased, but deductions increased at a faster rate, thereby lowering profits. For 1991, both receipts and deductions declined, but deductions decreased at a slightly faster rate, enabling profits to increase. Receipts fell 2.5 percent to $712.6 billion and deductions dropped 3.1 percent to $571.2 billion.

Receipts and Profits

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 1991 rose 2.7 percent above 1990, to 15.2 million [1]. Sole proprietorship business receipts (the sum of "income from sales and operations" and "other income") declined 2.5 percent for 1991, from $730.6 billion to $712.6 billion [2]. While none of the major sole proprietorship industry groups reported increases in receipts, some of the larger subgroups such as retail trade and medical and health services did. Manufacturing and transportation and public utilities, both small industry groups, also recorded increased receipts (Figure A).

Profits for 1991 increased only 0.1 percent over 1990, from $141.4 billion to $141.5 billion [3,4]. This was the smallest increase in 9 years, reflecting the economic recession that began late in 1990 and continued throughout 1991. After the economy recovered from the recession of the early 1980's, sole proprietorship profits rose sharply each year through 1988 as receipts grew more rapidly than deductions. For 1989 and 1990, the growth in receipts slowed, narrowing the gap between receipts and deductions and slowing the growth of profits as a result (Figure B). Although 1991 continued the trend in which the ratio of profits to receipts increased, the cause was unique to that year; deductions declined faster than receipts. Figures C and D show how the relationship of receipts and deductions affected profits and profitability over the period 1981-1991.

Deductions and Losses

Business deductions (cost of sales and operations plus business expenses) decreased 3.1 percent to $571.1 billion for 1991 [5]. While the ratio of deductions to receipts declined each year since 1983, Tax Year 1991 marked the first time that total deductions dropped (Figure E). Cost of sales and operations, which typically accounts for half of total business deductions, fell 6.3 percent to $272.6 billion, causing most of this decline. Inventory at the beginning of 1991 was higher than that of 1990, but the figures for all other cost of sales and operations items decreased .

Profits ($141.5 billion) increased by the smallest margin in recent years.

In addition to the decline in the cost of sales and operations, the depreciation deduction declined for the third consecutive year. The deduction began to decline for 1987, following enactment of the Tax Reform Act of 1986 (TRA). The Act reduced the allowable depreciation deduction by lengthening the cost recovery periods and changing the depreciation methods for property placed in service after 1986. Depreciation fell 3.0 percent for 1987, the first such decrease since 1961. After increasing slightly for 1988, the decline in depreciation resumed. The 1991 amount, $23.1 billion, accounted for 4.0 percent of total deductions. For 1986, prior to TRA, depreciation was $26.4 billion and accounted for 5.6 percent of total deductions (Figure F).

TRA also placed restrictions on "passive losses," effective 1987, in an effort to curb investment in tax shelters [6]. Although this change affected certain industrial groups more than others, the restrictions continued to have a very limited effect on sole proprietorship profits. Passive losses for services doubled from 1990 to 1991, accounting for 38.1 percent of the total. Within the services division, hotels and other lodging places claimed the majority of passive losses. Disallowed losses reported for finance, insurance and real estate, almost unchanged from 1990 at $42.2 million, accounted for 31.9 percent of the total. The real estate industrial groups comprised the largest part of that division's total (Figure G).

Industry Trends

The services industrial division was the largest of only three divisions to show an increase in profits for 1991. Transportation and utilities and agriculture (services only), forestry and fishing are both small industrial divisions; their profits had little effect on total profits. However, since services alone accounted for 61.5 percent of the U.S. total, the net increase in profits for this

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Figure A

Nonfarm Sole Proprietorship Receipts, Deductions and Profits, Tax Years 1990-1991

[Money amounts are in billions of dollars]

Industrial group	Total receipts			Total deductions			Net income less deficit		
	1990	1991	Percentage increase	1990	1991	Percentage increase	1990	1991	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries	**730.6**	**712.6**	**-2.5**	**589.2**	**571.2**	**-3.1**	**141.4**	**141.5**	**0.1**
Construction	**99.2**	**92.5**	**-6.8**	**82.9**	**77.6**	**-6.4**	**16.4**	**14.9**	**-8.7**
General building and heavy construction	30.1	28.7	-4.6	30.1	25.9	-14.1	3.7	2.8	-23.9
Special trade contractors	65.4	63.8	-2.4	52.8	51.7	-2.0	12.6	12.1	-4.1
Wholesale and retail trade	**249.7**	**245.9**	**-1.5**	**235.6**	**232.8**	**-1.2**	**14.1**	**13.1**	**-7.0**
Wholesale trade	46.7	42.3	-9.5	41.4	37.4	-9.8	5.3	4.9	-6.6
Retail trade	203.0	203.6	0.3	194.2	195.4	0.6	8.8	8.2	-7.2
Food stores	35.8	38.2	6.8	34.6	37.1	7.3	1.2	1.1	-7.8
Automotive dealers and service stations	51.4	51.6	0.4	50.4	50.1	-0.4	1.1	1.5	40.3
Services	**252.3**	**246.9**	**-2.1**	**168.2**	**159.9**	**-4.9**	**84.2**	**87.0**	**3.4**
Medical services	64.9	66.8	3.0	36.4	35.8	-1.5	28.5	31.0	8.7
Offices of physicians	27.0	28.6	5.6	12.2	12.5	3.1	14.9	16.0	7.7
Offices of dentists	15.7	17.7	13.1	10.0	11.3	13.4	5.7	6.4	12.5
Legal services	21.1	21.5	1.6	11.8	11.6	-1.9	9.3	9.8	6.0
All other industrial groups	**129.3**	**127.3**	**-1.5**	**102.6**	**100.9**	**-1.7**	**26.8**	**26.5**	**-1.1**

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

division (along with those of the other two) countered the net declines recorded for all other industrial categories.

Sole proprietorships classified in services showed receipts 2.1 percent below 1990, at $246.9 billion. Total deductions for the services division, down 4.9 percent to $159.9 billion, more than offset the corresponding decrease in receipts; the resulting profits of $87.0 billion were 3.4 percent above 1990.

Profits for medical and health services increased 8.7 percent to $31.0 billion, claiming the largest portion of profits of any industrial group in the services division. Within this group, the net income of physicians grew 7.7 percent to $16.0 billion, while that of dentists rose 12.5 percent to $6.4 billion. Legal services showed net income of $9.8 billion, 6.0 percent above 1990. Business services was the only large group within the division to report decreased profits for 1991, dropping from $14.5 billion to $13.0 billion. Accounting, auditing and bookkeeping, miscellaneous repair and "other services" also reported slight declines in profits.

Receipts and deductions for wholesale trade dropped sharply for 1991, while they increased slightly for retail trade. As retailers constitute a majority of the trade division, this mitigated the effects of wholesalers' activities on the division totals. Food stores and eating and drinking places reported significant increases in receipts, while general merchandise stores, door-to-door sales and sales by telephone reported significant decreases. Total profits for the trade division for 1991 dropped from $14.1 billion ($5.3 billion for wholesalers and $8.8 billion for retailers) to $13.1 billion ($4.9 billion for wholesalers and $8.2 billion for retailers).

Among other industrial divisions, sole proprietors in the construction trades reported receipts totaling $92.5 billion compared to $99.2 billion the year before. Profits declined to $14.9 billion from $16.4 billion. Special trade contractors accounted for the largest proportion of construction activity. As a group, they reported receipts of $63.8 billion for 1991 (down from $65.4 billion for 1990) and profits of $12.1 billion (down from $12.6 billion). Insurance and real estate continued to account for most of the receipts and profits for finance, insurance and real

Figure B

Nonfarm Sole Proprietorship Profits, Tax Years 1981-1991

[Money amounts are in billions of dollars]

Tax year	Net income (less deficit)	Percentage increase
	(1)	(2)
1981	53.1	-3.3
1982	50.6	-4.8
1983	60.5	19.7
1984	70.8	16.9
1985	78.8	11.3
1986	90.4	14.8
1987	105.5	16.6
1988	126.3	19.8
1989	132.7	5.1
1990	141.4	6.5
1991	141.5	0.1

Figure C

Receipts and Deductions, Tax Years 1981-1991

estate. Finance, however, accounted for most of the changes in the division totals between 1990 and 1991. For finance alone, receipts dropped from $8.7 billion to $6.1 billion, while profits decreased from $2.1 billion to $1.4 billion. Security dealers, brokers and services accounted for most of the decline.

Summary

Profits for sole proprietorships rose slightly to $141.5 billion, while both receipts and deductions fell. The depreciation deduction continued the gradual decline that began after enactment of the Tax Reform Act of 1986, but the "passive loss" restrictions imposed by the Act continued to have only a minimal effect on the profits of proprietors. Construction; wholesale and retail trade; and finance, insurance and real estate reported the most reduced profits among industry groupings for 1991. The services division accounted for 61.5 percent of the overall profits for 1991 and was chiefly responsible, among the three divisions reporting increased profits, for completely offsetting the decreased profits of other industries. Sole proprietors therefore realized a slight increase in profits over 1990, despite a general slowdown in business activity.

Data Sources and Limitations

The Appendix to the *Bulletin* contains a general description of sampling procedures and data limitations applicable to Statistics of Income tabulations. Specific information applicable to sole proprietorship data for 1991 is presented below.

Sample Selection Criteria

A sample of individual income tax returns, Form 1040, processed by the Internal Revenue Service during 1992, determined the 1991 sole proprietorships estimates. The following factors determined stratification of the sample: presence or absence of Schedule C, *Profit or Loss from Business* (*Sole Proprietorship*); presence or absence of Schedule F, *Farm Income and Expenses*; the larger of total positive income or total negative income; and certain characteristics of special interest for tax policy purposes. The return selection rates ranged from 0.04 percent to 100 percent. For 1991, the 40,248 nonfarm sole proprietorship returns sampled represented a population of 15,180,722 returns. By comparison, the 31,140 returns sampled for 1990 represented a population of 14,657,690 returns.

Limitations

The data presented in this article are subject to sampling, in addition to nonsampling, error. To insure proper use of the estimates, the magnitude of the potential sampling error needs to be considered.

Figure D

Profits as a Percentage of Receipts, Tax Years 1981-1991

Figure H presents approximate coefficients of variation (CV) for frequency estimates. They are shown here only as a general indication of data reliability. For numbers other than those shown, one can estimate the corresponding CV's by interpolation. The Appendix to the *Bulletin* addresses the reliability of estimates based on samples and the use of CV's for evaluating the precision of sample estimates.

Figure E

Business Deductions as a Percentage of Receipts, Tax Years 1981-1991

[Money amounts are in billions of dollars]

Tax year	Total deductions	Deductions as a percentage of total receipts
1981	374.1	87.6
1982	383.1	88.3
1983	404.8	87.0
1984	445.3	86.3
1985	461.3	85.4
1986	469.0	83.8
1987	505.4	82.7
1988	545.7	81.2
1989	560.2	80.9
1990	589.2	80.7
1991	571.2	80.2

Figure F

Depreciation and Net income, Tax Years 1981-1991

[Money amounts are in billions of dollars]

Tax year	Net income	Net loss	Depreciation
	(1)	(2)	(3)
1981	68.5	15.4	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
1991	162.4	20.9	23.1

Figure G

Disallowed Passive Losses and Net Income or Deficit, Tax Year 1991

[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	**132.3**	**20,910.9**	**141,515.8**
Mining	**12.0**	**827.9**	**210.0**
Oil and gas extraction	11.9	789.6	186.6
All other mining	0.1	38.4	23.3
Transportation, communication and public utilities	**13.7**	**866.6**	**4,651.5**
Finance, insurance and and real estate	**42.2**	**2,686.3**	**15,440.2**
Finance and insurance	17.2	1,242.5	8,151.2
Finance	3.2	790.0	1,418.4
Insurance agents and brokers	6.3	426.2	6,545.0
Insurance services	7.7	26.2	187.8
Real estate	25.0	1,443.8	7,289.0
Real estate agents and brokers	10.9	873.4	6,754.0
Subdividers and developers, except cemetaries	9.2	360.0	-55.8
All other real estate	4.9	210.4	590.8
Services	**50.4**	**6,993.8**	**86,993.4**
Hotels, motels and tourist courts	19.9	544.2	-114.9
Advertising, except direct mail	9.0	45.5	689.8
All other services	21.6	6,454.7	86,418.5
All other industrial groups	**14.0**	**9,536.3**	**34,220.7**

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

Figure H

Coefficients of Variation for Frequency Estimates, Tax Year 1991

Estimated number of returns	Approximate coefficients of variation
18,469,900	0.015
10,389,300	0.020
1,662,300	0.050
415,600	0.100
103,900	0.200
46,200	0.300
33,900	0.350
16,600	0.500

Notes and References

[1] This article uses the terms "sole proprietor" and "sole proprietorship" interchangeably although, as some individuals own more than one business, sole proprietorships outnumber sole proprietors. For 1991, the 15,180,722 returns filed accounted for 16,959,688 nonfarm businesses. Actually, there may have been more businesses than those counted; processing allows only three businesses per return, combining any remaining businesses on the third Schedule C. *Statistics of Income—1981, Sole Proprietorship Returns* contains a fuller explanation of the relationship between proprietors and proprietorships.

In general, business receipts minus the sum of cost of sales and operations and other business deductions resulted in net income or net deficit for each Schedule C. If a proprietor owned more than one business, the statistics on reported activity of the proprietor's dominant business included the net income or deficit of each of the businesses combined. When this occurred, the sum of net incomes (for businesses reporting a positive net income) reduced by the sum of net deficits (for businesses reporting a deficit) yielded the profits shown.

The *Standard Industrial Classification Manual, 1987*, issued by the U.S. Office of Management and Budget is the basis for classifying data by industry. These classifications are then applied on a per business (rather than on a per "establishment") basis for Statistics of Income by combining various industry groups.

[2] Statistics for "business receipts" in Table 2 represent the total receipts of the business, mainly gross receipts from sales and operations. Business receipts also include miscellaneous receipts, such as incidental sales of scrap, under "other income." However, business receipts exclude incidental investment income received through the business. Examples of such incidental investment income include interest, dividends, income or loss from rents or royalties, and capital or ordinary gain or loss from the sale of investment and business property. Sole proprietors report incidental investment income, which qualifies as personal income, in combination with non-business related investment income on their individual income tax returns.

[3] Net income minus deficit (loss), before Federal income tax, represents profits. Proprietors compute their tax on total "taxable income," which includes their business profits plus any other income.

[4] Money amounts are not adjusted for inflation.

[5] In addition to standard business deductions on the Schedule C, net income also reflects deductions for the limited expensing of the cost of depreciable property (in lieu of depreciation under the Modified

Accelerated Cost Recovery System) and depletion on oil and gas wells. The owner may choose to deduct any foreign taxes paid as a business expense, unless the owner elects to claim these taxes as a credit against U.S. income tax. Sole proprietors report all personal income and expense items on their individual income tax returns, not on the Schedule C. Salaries paid to owners, for example, qualify as personal income, not as a business expense, and are therefore part of the owner's taxable income. Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses.

[6] 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) qualified as passive activity losses. The Tax Reform Act of 1986 (TRA) eliminated the use of passive losses to offset nonpassive income, such as wages or dividends. TRA allowed a five year phase-in of the restrictions for investments made prior to 1987; for 1991, the restrictions applied to all passive losses. Exceptions up to $25,000 were made for certain real estate losses. Under prior law, passive losses were fully deductible.

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							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction[1]	Payroll[2]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All nonfarm industries	**15,180,722**	**712,567,989**	**23,076,150**	**4,160,172**	**19,483,110**	**12,077,268**	**70,807,887**	**141,515,783**
Agricultural services, forestry and fishing	**431,594**	**16,949,061**	**1,055,049**	**130,616**	**243,213**	**421,195**	**2,352,648**	**2,786,050**
Agricultural services	356,011	13,957,363	787,316	98,834	220,666	310,417	2,094,033	2,036,732
Veterinary services, including pets	25,074	2,904,002	112,458	18,884	65,718	90,026	519,233	701,484
Livestock breeding	24,665	424,833	57,763	3,052	5,120	35,997	20,409	-232,934
Animal services, except livestock breeding and veterinary	77,284	2,367,911	132,917	19,268	68,268	46,937	151,536	-17,154
Landscape and horticultural services	165,177	5,907,467	360,425	36,999	65,944	101,845	892,347	1,222,611
Farm labor, management and crop services	63,810	2,353,150	123,753	20,631	15,617	35,612	510,509	362,726
Forestry, except logging	13,945	593,714	55,388	796	2,196	18,750	103,441	79,423
Commercial fishing	59,265	2,393,011	209,995	30,987	20,351	91,485	155,015	678,148
Hunting and trapping	*2,373	*4,972	*2,349	*(3)	*(3)	*542	*159	*-8,252
Mining	**149,548**	**6,861,582**	**366,086**	**17,809**	**51,923**	**220,112**	**299,757**	**209,959**
Metal mining	4,797	208,538	4,356	(3)	269	1,919	4,452	8,483
Coal mining	745	125,743	13,205	705	81	3,609	6,331	2,270
Oil and gas extraction	139,052	6,227,608	317,994	15,852	46,147	207,335	226,311	186,612
Quarrying and nonmetallic minerals, except fuels	4,955	299,693	30,531	1,252	5,427	7,249	62,664	12,594
Construction	**1,735,980**	**92,519,267**	**2,797,158**	**497,393**	**549,015**	**1,274,926**	**15,588,807**	**14,949,913**
General building contractors and operative builders	283,456	26,197,671	550,853	115,011	79,142	461,092	4,338,223	2,660,788
General building contractors	253,756	23,543,989	517,625	102,391	72,202	418,818	3,761,180	2,271,810
Operative builders	29,700	2,653,682	33,228	12,620	6,941	42,274	577,044	388,978
Heavy construction contractors	24,724	2,511,854	189,223	49,791	3,869	54,055	378,945	180,715
Highway and street construction	8,686	909,975	68,851	13,418	527	18,879	111,630	77,383
Heavy construction, except highway	16,038	1,601,879	120,372	36,374	3,343	35,176	267,315	103,332
Special trade contractors	1,427,800	63,809,742	2,057,081	332,590	466,003	759,779	10,871,638	12,108,410
Plumbing, heating and air conditioning	153,007	9,922,852	193,114	29,102	89,190	135,890	1,354,447	1,513,485
Painting and paperhanging	198,835	6,332,601	143,930	24,338	49,736	44,450	1,097,382	1,582,897
Electrical work	91,691	5,658,276	161,965	25,055	30,670	46,010	1,018,841	888,654
Masonry, stonework, tile setting and plastering	180,011	7,284,633	168,540	36,886	39,826	91,075	1,559,041	1,696,334
Carpentering and flooring	447,895	13,580,699	425,717	38,178	101,776	127,131	2,090,952	3,319,457
Roofing, siding and sheet metal work	93,900	5,313,877	106,257	14,908	50,038	34,379	867,961	918,896
Concrete work	42,960	3,147,546	96,851	12,157	11,577	25,804	950,761	271,050
Miscellaneous special trade contractors	219,501	12,569,259	760,707	151,967	93,190	255,040	1,932,255	1,917,637
Manufacturing	**426,697**	**23,354,542**	**1,262,795**	**229,107**	**621,275**	**407,890**	**3,955,880**	**2,595,448**
Food and kindred products	8,326	1,073,260	28,143	1,339	7,693	10,300	87,820	109,920
Textile mill products	5,885	200,247	2,583	8,347	4,123	992	42,709	19,359
Apparel and other textile products	29,741	1,982,309	54,797	13,593	71,228	10,216	776,401	135,834
Lumber and wood products, except furniture (includes logging)	99,653	6,008,816	490,920	96,657	21,265	153,403	799,106	606,378
Furniture and fixtures	33,256	1,431,274	72,548	8,406	49,938	23,192	322,998	116,229
Printing, publishing and allied industries	79,187	3,840,899	171,447	58,534	116,677	58,452	569,501	462,014
Leather and leather products	*1,656	*182,302	*2,101	*3,149	*3,675	*(3)	*1,643	*3,973
Stone, clay and glass products	24,901	466,026	49,882	323	54,551	14,903	33,568	-5,371
Primary metal industries	*3,848	*223,545	*16,077	*(3)	*2,252	*2,806	*2,856	*135,361
Fabricated metal products	28,670	1,737,004	70,469	4,939	39,001	29,566	291,809	219,688
Machinery, except electrical	42,355	2,765,987	202,927	12,494	120,978	65,978	534,440	368,360
Electrical and electronic equipment	11,516	839,562	27,746	1,760	31,908	4,368	70,145	83,200
Paper and allied products	*1,232	*63,663	*5,907	*(3)	*(3)	*60	*9,042	*11,820
Other manufacturing industries	56,471	2,539,648	67,248	19,564	97,986	33,652	413,843	328,682
Transportation and public utilities	**660,427**	**33,206,338**	**2,621,242**	**640,524**	**280,999**	**873,126**	**2,782,755**	**4,651,488**
Local and interurban passenger transit	82,592	1,960,405	97,140	111,666	39,740	47,277	51,019	532,674
Taxicabs	42,290	771,273	5,702	93,446	32,514	46	4,365	260,576
Bus and limousine transportation	33,111	1,042,155	86,512	18,220	7,227	47,231	46,595	196,251
Other highway passenger transportation	*7,191	*146,976	*4,925	*(3)	*(3)	*(3)	*59	*75,847
Trucking and warehousing	438,500	25,736,578	2,301,989	490,996	166,806	729,554	2,156,659	3,192,661
Trucking, local and long distance, including trash collection without own dump	349,327	24,429,623	2,255,801	479,874	151,660	708,199	2,087,618	2,900,680
Courier or package delivery service	88,576	1,225,135	39,989	10,770	12,721	11,400	51,903	287,022
Public warehousing	598	81,820	6,199	352	2,425	9,955	17,138	4,958
Water transportation	8,653	596,894	40,409	708	2,862	16,561	54,971	280,823
Air transportation	8,777	242,677	34,759	1,582	9,401	24,186	2,036	-9,106
Transportation services	80,758	3,092,412	83,202	28,899	51,721	30,046	313,570	323,521
Travel agents and tour operators	40,338	1,753,124	25,847	12,339	26,031	3,781	120,568	147,794
Other transportation services	40,420	1,339,288	57,356	16,560	25,690	26,265	193,002	175,726
Communication services	25,780	1,086,924	28,130	5,108	8,149	16,048	145,925	237,923
Utilities, including dumps, snowplowing, road cleaning, etc.	15,366	490,448	35,613	1,565	2,320	9,454	58,574	92,993

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							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction[1]	Payroll[2]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wholesale and retail trade	**2,677,709**	**245,891,502**	**4,216,987**	**763,752**	**7,111,999**	**2,980,831**	**16,921,884**	**13,101,670**
Wholesale trade	410,332	42,303,406	610,286	99,109	447,436	325,546	1,456,203	4,942,424
Durable goods, including machinery, wood, metals, etc.	215,242	20,628,434	330,012	55,114	246,738	187,210	700,899	2,771,128
Nondurable goods, including food, fiber, chemicals, etc.	195,091	21,674,972	280,274	43,995	200,697	138,336	755,304	2,171,295
Retail trade	2,267,377	203,588,096	3,606,700	664,643	6,664,563	2,655,285	15,465,681	8,159,247
Building materials, paint, hardware, garden supply and mobil home supply, and mobil home dealers	46,349	6,301,321	153,780	15,085	92,908	75,851	601,658	408,428
Lumber and other building materials dealers	10,638	1,811,837	55,526	424	21,300	19,533	181,585	102,303
Paint, glass and wallpaper stores	5,141	693,207	11,265	3,770	21,034	3,103	149,910	69,051
Hardware stores	8,589	1,599,143	26,511	8,232	24,991	21,164	119,434	50,355
Retail nurseries and garden supply stores	16,334	1,330,926	48,974	2,317	18,409	9,138	110,910	141,573
Mobile home dealers	5,647	866,208	11,503	341	7,175	22,913	39,819	45,146
General merchandise stores	42,124	3,953,840	45,534	26,586	150,333	31,865	203,171	182,192
Variety stores	12,245	1,339,376	11,437	13,994	69,778	18,573	78,552	40,272
Computer and software stores	11,508	972,082	13,048	547	22,141	5,097	15,917	36,129
Other general merchandise stores	18,371	1,642,382	21,049	12,046	58,414	8,195	108,701	105,790
Food stores	156,412	38,219,283	534,679	85,151	909,784	390,588	2,202,305	1,138,781
Grocery stores	108,474	30,470,585	368,408	77,435	556,906	299,139	1,518,266	897,823
Retail bakeries	18,585	1,354,395	50,846	1,524	97,192	26,565	285,904	89,425
Miscellaneous food stores	29,353	6,394,303	115,425	6,192	255,686	64,884	398,136	151,533
Automotive dealers and service stations	194,215	51,627,747	425,080	107,419	741,061	561,464	2,868,013	1,483,337
Motor vehicle dealers--new car dealers (franchised)	8,281	1,514,246	6,411	677	15,051	27,274	86,994	-1,798
Motor vehicle dealers--used cars only	76,513	13,792,540	64,389	19,244	65,726	204,367	300,249	453,177
Auto parts and accessories and selected home supply stores	44,639	6,604,280	103,773	22,460	160,852	84,647	683,866	398,878
Gasoline service stations	35,944	25,195,322	202,840	56,924	473,890	128,040	1,575,762	506,065
Boat dealers	3,155	767,906	10,488	([3])	5,783	16,378	15,486	16,584
Miscellaneous automotive dealers	25,682	3,753,453	37,179	8,113	19,758	100,758	205,656	110,431
Apparel and accessory stores	81,851	7,595,946	119,081	44,211	509,067	116,676	576,318	470,912
Men's and boy's clothing stores	4,889	879,379	4,654	6,215	73,952	5,977	63,030	77,426
Women's ready-to-wear stores	17,423	2,007,607	22,062	18,536	150,223	18,840	165,484	83,964
Women's accessory and specialty stores	9,601	156,404	8,726	66	14,108	6,876	13,251	-717
Family clothing stores	12,481	1,101,744	37,699	1,400	81,049	32,627	80,183	82,690
Shoe stores	11,921	1,965,024	9,401	8,676	95,721	19,949	91,006	155,458
Apparel and accessory stores, not elsewhere classified	25,536	1,485,789	36,539	9,318	94,014	32,407	163,363	72,092
Furniture and home furnishings stores	91,849	10,291,958	244,707	45,262	402,432	158,176	933,119	609,349
Furniture stores	25,253	3,791,897	103,763	23,976	157,227	68,507	332,128	285,382
Home furnishings and equipment stores, except appliances	23,480	2,883,650	47,622	12,413	124,124	40,936	252,727	155,783
Household appliance stores	9,200	1,112,810	23,815	6,588	37,912	20,512	148,843	79,675
Television, audio and electronic stores	24,205	1,692,874	39,815	1,153	42,862	14,487	153,777	98,695
Music and record stores	9,711	810,727	29,692	1,133	40,307	13,734	45,644	-10,187
Eating and drinking places	228,296	26,840,174	909,906	152,971	1,693,266	492,008	4,689,433	823,719
Eating places	157,254	21,930,939	734,927	114,116	1,459,266	405,407	4,167,839	598,033
Drinking places	52,429	4,692,109	166,909	37,331	221,642	84,288	509,909	221,716
Catering services	18,613	217,127	8,070	1,524	12,358	2,313	11,685	3,970
Miscellaneous retail stores	1,426,282	58,757,826	1,173,934	187,959	2,165,712	828,657	3,391,665	3,042,530
Drug stores	7,227	3,946,541	34,290	6,336	55,851	20,923	254,501	382,806
Liquor stores	18,364	5,583,466	68,660	4,094	118,955	65,057	167,732	102,836
Used merchandise and antique stores	97,681	2,919,882	72,028	8,240	202,530	39,532	129,894	128,583
Sporting goods and bicycle shops	27,522	2,700,341	52,338	5,252	79,682	64,248	180,738	176,103
Book stores	13,945	1,632,265	27,873	13,058	82,820	17,709	137,751	64,733
Stationery stores	8,185	1,100,666	16,507	4,237	63,883	11,340	139,633	87,626
Jewelry stores	36,565	3,242,979	66,499	17,338	201,187	54,363	219,495	275,685
Hobby, toy and game shops	51,482	1,092,506	21,731	1,622	88,262	11,847	29,863	-15,727
Camera and photographic supply stores	*4,999	*202,308	*13,403	*145	*17,492	*5,934	*29,722	*-8,678
Luggage and leather goods stores	*3,945	*167,869	*1,226	*1,925	*31,770	*3,172	*915	*25,159
Fabric and needlework stores	8,678	538,011	5,520	263	31,105	8,964	51,044	20,460
Catalog or mail order	54,320	1,726,168	21,286	2,278	22,487	12,987	69,375	28,712
Vending machine selling	27,601	812,573	95,942	3,921	7,104	12,827	35,885	53,845
Sales by door-to-door, telephone, etc.	762,910	10,162,872	228,814	62,328	176,062	110,278	232,319	934,970
Gift, novelty and souvenir shops	77,527	2,811,014	79,882	7,156	277,996	73,806	191,895	-77,863
Fuel oil dealers	4,487	1,823,338	52,016	3	11,859	14,363	45,602	72,102
Florists	42,437	3,213,768	62,898	13,704	103,683	57,033	373,447	184,617
Other retail stores	178,407	15,081,260	253,020	36,060	592,984	244,274	1,101,854	606,561

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							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction[1]	Payroll[2]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance, insurance and real estate	**1,290,603**	**43,632,470**	**1,270,120**	**273,505**	**1,123,417**	**1,576,666**	**2,029,116**	**15,440,236**
Finance	123,134	6,060,992	118,544	39,883	209,762	375,672	215,174	1,418,428
Credit agencies and mortgage bankers	17,869	538,353	22,831	1,146	26,089	45,841	4,325	159,756
Security and commodity brokers and services	40,610	2,805,723	27,850	16,150	67,950	79,474	88,673	678,479
Security brokers and dealers	15,078	1,217,906	8,606	861	10,876	20,725	11,037	217,986
Investment advisors and services	11,579	692,283	11,018	9,466	20,342	17,571	24,217	280,475
Commodity contract brokers, exchanges and services	13,953	895,533	8,226	5,823	36,732	41,179	53,418	180,018
Other financial services	64,656	2,716,915	67,863	22,586	115,723	250,357	122,176	580,193
Insurance agents and brokers	381,868	15,684,872	346,124	151,833	508,888	315,138	1,251,135	6,544,970
Insurance service	25,471	642,721	19,612	7,501	13,806	7,434	39,715	187,809
Real estate	760,131	21,243,885	785,840	74,289	390,961	878,421	523,091	7,289,028
Real estate property managers	40,898	1,427,157	45,042	6,512	24,773	66,961	107,071	460,349
Operators and lessors of buildings	10,169	642,548	84,869	1,334	9,182	117,375	47,483	46,407
Operators and lessors, other than buildings	8,578	561,770	62,119	498	9,556	107,487	18,196	60,540
Real estate agents and brokers	685,093	16,626,346	558,970	63,799	333,280	349,177	275,936	6,754,015
Title abstract companies	*1,320	*33,932	*849	*(3)	*346	*169	*3,090	*23,473
Subdividers and developers, except cemeteries	14,073	1,952,133	33,992	2,145	13,823	237,252	71,315	-55,756
Services	**7,641,910**	**246,899,790**	**9,411,097**	**1,591,068**	**9,416,615**	**4,274,209**	**26,635,942**	**86,993,373**
Hotels and other lodging places	49,193	4,394,804	549,527	18,379	105,859	722,710	716,973	-114,971
Hotels, motels and tourist courts	33,604	3,737,122	494,440	16,111	80,795	643,885	603,603	-182,735
Rooming and boarding houses	11,925	506,788	29,438	2,091	22,667	55,214	102,803	61,157
Camps and camping parks	3,664	150,894	25,650	177	2,398	23,611	10,567	6,608
Personal services	1,083,333	23,066,054	964,050	287,982	1,795,225	333,812	2,796,918	6,102,257
Coin-operated laundries and dry cleaning	16,099	1,248,651	132,388	28,262	185,563	51,449	154,357	39,890
Other cleaning services, including laundry, dry cleaning, garment, carpet and upholstery	59,001	3,038,493	163,789	42,305	232,061	53,002	563,504	533,126
Photographic portrait studios	77,754	2,122,924	143,587	7,005	82,369	31,267	94,139	379,179
Beauty shops	344,343	7,620,128	215,649	128,585	982,206	87,297	1,325,988	1,938,347
Barber shops	60,769	1,334,481	42,340	55,829	80,005	18,248	167,410	652,997
Funeral service and crematories	12,854	1,161,272	59,008	8,308	23,050	38,624	85,335	181,042
Miscellaneous personal services	512,515	6,540,104	207,288	17,686	209,972	53,925	406,185	2,377,676
Business services	1,941,517	45,466,684	2,047,611	342,975	1,036,754	587,187	4,445,455	13,027,943
Advertising, except direct mail	71,360	3,623,614	90,625	31,416	73,473	32,749	239,195	689,834
Consumer credit reporting and services	*1,530	*46,718	*537	*(3)	*2,757	*660	*6,461	*17,340
Janitorial and related services to buildings	405,856	5,501,725	219,836	31,664	62,358	66,349	1,129,624	1,559,281
Computer and data processing services	149,447	2,746,808	243,371	17,852	58,598	25,925	127,028	1,013,729
Mailing, reproduction, commercial art and photography and stenographic services	168,530	3,285,655	148,151	43,682	133,669	17,990	117,435	1,012,286
Computer repair, maintenance and leasing	7,697	239,730	16,184	55	16,549	2,841	6,146	42,274
Equipment rental and leasing, except computer and automotive	24,601	1,512,223	277,152	32,991	18,866	93,420	126,308	185,375
Other business services	1,112,495	28,510,210	1,051,755	185,314	670,485	347,252	2,693,258	8,507,823
Automobile repair and services	378,501	19,955,431	872,801	96,840	716,720	400,322	2,900,408	2,274,930
Automotive rentals or leasing, without drivers	7,419	212,304	58,324	2,074	4,751	28,147	17,254	30,811
Automobile parking, except valet	5,923	53,725	5,131	9	19,946	3,900	9,801	2,678
Automotive repair shops	266,621	15,592,056	623,386	67,030	582,845	263,312	2,393,720	1,539,709
Automotive services, except repair	98,537	4,097,345	185,960	27,728	109,178	104,963	479,633	701,731
Miscellaneous repair services	250,674	8,206,079	326,185	39,349	265,209	147,286	766,511	1,522,066
TV and audio equipment repair	27,477	637,704	32,982	14,345	44,183	4,620	42,631	174,105
Electrical repair, except TV and audio equipment	45,037	1,967,761	79,932	755	51,021	27,043	202,567	375,030
Reupholstery and furniture repair	40,217	1,277,773	41,376	4,390	51,898	35,036	160,697	211,894
Other miscellaneous repair	137,942	4,322,841	171,895	19,859	118,107	80,587	360,615	761,037
Motion pictures	67,339	2,258,529	297,884	31,058	215,266	53,943	201,592	326,712
Motion picture and video production	32,967	683,262	41,008	14,781	29,060	8,313	32,253	220,078
Motion picture and tape distribution and allied services	16,409	202,574	18,279	13,993	6,649	13,358	13,854	39,509
Motion picture theaters	*1,407	*85,413	*2,052	*146	*9,341	*2,431	*15,605	*33
Video tape rentals	16,556	1,287,280	236,545	2,138	170,215	29,842	139,881	67,093
Amusement and recreation services, except motion pictures	591,294	12,157,922	776,748	48,984	452,239	217,614	608,095	3,288,730
Entertainers, producers, agents and related services	346,465	6,074,121	334,527	26,058	132,276	50,108	189,248	2,391,277
Bowling centers	5,025	306,520	19,998	518	239	25,156	40,420	66,569
Professional sports and racing, including promoters and managers	94,133	2,370,512	179,196	4,345	33,938	29,288	133,324	421,676
Physical fitness facilities	10,506	310,874	21,353	415	64,371	6,303	26,399	35,358
Other amusement and recreational services	135,165	3,095,895	221,674	17,648	221,415	106,759	218,705	373,850

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							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction[1]	Payroll[2]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Services–Continued								
Medical and health services	785,419	66,817,813	1,731,629	361,190	2,787,472	895,131	8,513,678	30,985,157
Offices of physicians	193,458	28,561,880	575,691	145,106	1,075,106	227,337	2,892,952	16,030,055
Offices of dentists	98,805	17,709,498	545,610	82,522	775,272	329,926	3,412,483	6,418,471
Offices of osteopathic physicians	5,823	959,320	30,429	5,005	29,774	14,679	117,924	517,746
Offices of chiropractors	31,407	4,310,777	176,933	39,127	249,102	82,045	548,140	1,825,259
Offices of optometrists	13,549	2,452,873	80,679	24,971	108,704	41,524	331,951	754,726
Offices of podiatrists	7,108	870,768	41,249	7,617	70,247	17,058	103,085	293,832
Registered and practical nurses	58,534	633,846	9,656	293	3,270	4,344	34,780	386,485
Nursing and personal care facilities	65,785	2,069,377	78,197	5,135	69,967	100,299	417,856	324,413
Medical and dental laboratories	24,039	1,018,919	21,098	2,112	40,486	7,780	119,773	395,385
Other medical and health services	286,910	8,230,555	172,086	49,302	365,544	70,140	534,734	4,038,785
Legal services	256,405	21,454,054	448,296	110,206	916,942	299,109	2,536,768	9,844,101
Educational services	255,574	2,273,921	90,252	10,592	81,531	24,578	154,245	799,285
Child day care	524,505	4,081,610	132,163	22,948	87,707	89,339	360,249	1,306,829
Ministers and chaplains	243,433	3,095,866	49,497	5,157	24,279	26,325	1,742	1,852,781
Engineering services	92,462	4,701,908	182,198	29,399	114,324	76,531	796,657	1,889,410
Architectural services	65,077	2,255,111	73,777	20,715	131,000	28,309	292,181	569,487
Surveying services	19,684	739,648	29,134	1,349	12,343	4,866	140,283	269,151
Accounting, auditing and bookkeeping services	297,670	6,175,794	274,904	50,717	298,108	134,248	755,698	2,475,476
Management services	71,578	2,026,114	56,336	8,860	32,154	53,610	113,281	871,334
Consulting services	592,373	15,625,557	442,953	89,236	232,179	168,865	468,920	8,573,742
Public relations	20,376	324,802	13,816	376	12,768	3,192	21,625	108,589
Counseling, except health practitioners	55,504	1,822,089	51,337	14,755	98,536	7,231	44,661	1,020,363
Nature of business not allocable	**166,253**	**3,253,437**	**75,616**	**16,398**	**84,655**	**48,313**	**241,098**	**787,645**

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 net income							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction[1]	Payroll[2]	Net income less deficit
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries	**11,550,579**	**612,987,706**	**16,627,740**	**3,250,154**	**15,143,504**	**7,622,390**	**58,810,284**	**162,426,709**
Agricultural services, forestry and fishing	**318,069**	**14,680,565**	**680,273**	**101,411**	**186,578**	**246,600**	**1,932,080**	**3,699,965**
Agricultural services	262,844	12,310,859	530,850	71,115	173,970	201,758	1,759,233	2,821,425
Veterinary services, including pets	18,121	2,750,463	104,967	14,382	63,840	82,417	486,631	717,978
Livestock breeding	10,064	310,781	2,436	245	3,786	1,673	13,285	69,014
Animal services, except livestock breeding and veterinary	43,491	1,998,989	72,642	13,114	50,137	21,047	118,470	271,213
Landscape and horticultural services	141,778	5,226,060	264,700	30,395	44,680	73,002	753,657	1,327,059
Farm labor, management and crop services	49,390	2,024,565	86,105	12,980	11,527	23,618	387,191	436,161
Forestry, except logging	10,256	358,629	26,134	792	1,655	4,722	54,445	92,264
Commercial fishing	44,285	2,009,913	123,289	29,504	10,953	40,121	118,402	786,083
Hunting and trapping	*685	*1,164	*(3)	*(3)	*(3)	*(3)	*(3)	*193
Mining	**96,617**	**5,025,093**	**203,526**	**14,617**	**28,587**	**69,349**	**199,351**	**1,037,908**
Metal mining	*2,547	*198,196	*3,240	*(3)	*254	*1,696	*4,350	*20,382
Coal mining	*10	*74,175	*4,344	*8	*77	*1,405	*729	*6,881
Oil and gas extraction	93,364	4,546,564	181,063	13,357	22,844	61,794	159,115	976,181
Quarrying and nonmetallic minerals, except fuels	697	206,158	14,878	1,252	5,412	4,455	35,156	34,464
Construction	**1,486,376**	**82,299,424**	**2,310,421**	**445,334**	**424,575**	**935,906**	**13,288,807**	**16,343,054**
General building contractors and operative builders	239,051	22,532,990	457,341	102,284	68,787	294,332	3,732,669	3,107,567
General building contractors	211,390	20,136,709	424,656	95,276	62,677	260,044	3,198,961	2,694,978
Operative builders	27,661	2,396,282	32,685	7,008	6,111	34,289	533,707	412,588
Heavy construction contractors	17,898	2,131,532	123,395	43,608	2,200	29,620	312,481	257,618
Highway and street construction	6,211	716,511	49,544	9,342	485	10,282	75,485	101,801
Heavy construction, except highway	11,687	1,415,021	73,851	34,266	1,715	19,338	236,996	155,817
Special trade contractors	1,229,427	57,634,902	1,729,685	299,442	353,588	611,954	9,243,657	12,977,870
Plumbing, heating and air conditioning	126,868	8,802,955	167,414	26,248	40,250	97,751	1,093,539	1,657,556
Painting and paperhanging	178,719	5,795,939	125,619	21,563	40,885	34,674	973,767	1,675,240
Electrical work	68,843	5,154,610	143,685	21,326	23,320	39,550	941,752	935,483
Masonry, stonework, tile setting and plastering	163,668	6,746,086	137,632	29,773	36,301	74,862	1,419,490	1,758,187
Carpentering and flooring	392,148	11,940,935	366,319	35,114	76,429	115,556	1,487,100	3,517,576
Roofing, siding and sheet metal work	84,219	5,019,314	97,381	14,098	46,155	32,990	819,259	942,318
Concrete work	34,762	2,905,318	80,295	10,528	10,270	21,189	899,390	330,301
Miscellaneous special trade contractors	180,200	11,269,745	611,340	140,793	79,978	195,382	1,609,360	2,161,209
Manufacturing	**284,476**	**19,610,072**	**872,492**	**149,855**	**429,894**	**298,594**	**3,186,625**	**3,523,680**
Food and kindred products	2,385	859,757	16,791	952	6,027	5,459	64,251	139,744
Textile mill products	*5,192	*159,786	*1,753	*(3)	*3,771	*727	*29,841	*23,831
Apparel and other textile products	19,250	1,484,743	27,523	9,185	39,972	5,670	511,836	273,026
Lumber and wood products, except furniture (includes logging)	70,621	5,155,691	365,482	60,292	19,622	105,374	715,988	797,188
Furniture and fixtures	19,395	1,203,979	35,261	6,027	34,962	13,014	284,845	203,334
Printing, publishing and allied industries	49,588	3,278,234	103,670	47,845	78,188	47,944	459,752	670,517
Leather and leather products	*685	*144,456	*1,397	*(3)	*1,692	*(3)	*1,643	*7,989
Stone, clay and glass products	16,194	411,064	12,327	323	37,137	12,330	27,850	55,619
Primary metal industries	*3,597	*222,058	*14,275	*(3)	*2,252	*2,806	*2,856	*135,675
Fabricated metal products	21,413	1,585,956	62,865	2,581	26,192	26,969	266,820	242,397
Machinery, except electrical	33,078	2,312,153	146,102	2,666	76,003	51,922	394,976	449,615
Electrical and electronic equipment	9,002	414,472	27,102	720	15,018	2,359	43,998	109,739
Paper and allied products	*1,228	*58,230	*5,877	*(3)	*(3)	*60	*7,982	*11,979
Other manufacturing industries	32,849	2,319,493	52,066	19,264	89,058	23,960	373,989	403,024
Transportation and public utilities	**522,416**	**26,903,444**	**1,798,235**	**492,613**	**184,213**	**584,104**	**2,102,479**	**5,518,115**
Local and interurban passenger transit	72,701	1,733,016	73,746	109,106	35,940	43,613	47,235	578,761
Taxicabs	39,359	741,188	4,917	91,883	32,514	17	4,365	266,445
Bus and limousine transportation	27,122	854,405	66,575	17,223	3,427	43,596	42,811	235,620
Other highway passenger transportation	*6,219	*137,423	*2,254	*(3)	*(3)	*(3)	*59	*76,696
Trucking and warehousing	343,496	20,440,424	1,605,461	350,113	98,582	504,246	1,562,522	3,802,916
Trucking, local and long distance, including trash collection without own dump	271,292	19,409,624	1,569,447	341,180	88,911	492,064	1,517,162	3,480,536
Courier or package delivery service	71,716	962,819	32,019	8,591	8,590	7,481	29,148	316,021
Public warehousing	*489	*67,981	*3,994	*342	*1,081	*4,701	*16,211	*6,359
Water transportation	5,523	533,510	16,595	708	2,498	2,503	51,614	316,553
Air transportation	4,950	147,468	11,452	865	2,440	3,033	941	50,899
Transportation services	64,341	2,718,254	50,142	25,325	36,992	15,971	269,825	393,093
Travel agents and tour operators	27,298	1,585,227	19,912	8,917	15,507	1,977	92,134	184,200
Other transportation services	37,044	1,133,027	30,229	16,408	21,484	13,994	177,691	208,892
Communication services	20,125	884,860	10,907	5,026	5,485	7,658	112,837	272,455
Utilities, including dumps, snowplowing, road cleaning, etc.	11,279	445,912	29,933	1,471	2,276	7,081	57,507	103,438

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 net income							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction[1]	Payroll,[2]	Net income less deficit
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade	**1,589,418**	**198,068,620**	**2,831,448**	**542,585**	**4,979,918**	**1,869,208**	**12,582,139**	**19,264,294**
Wholesale trade	297,281	37,379,672	468,514	66,283	349,077	219,842	1,215,634	5,730,297
Durable goods, including machinery, wood, metals, etc.	158,173	18,149,609	272,013	45,608	170,269	122,112	544,481	3,212,395
Nondurable goods, including food, fiber, chemicals, etc.	139,108	19,230,063	196,501	20,675	178,808	97,731	671,153	2,517,903
Retail trade	1,292,137	160,688,948	2,362,934	476,302	4,630,841	1,649,366	11,366,505	13,533,996
Building materials, paint, hardware, garden supply and mobil home supply, and mobil home dealers	32,959	5,288,371	105,320	14,699	80,182	48,237	440,608	579,739
Lumber and other building materials dealers	8,712	1,385,989	37,737	205	20,471	9,149	129,890	125,042
Paint, glass and wallpaper stores	3,915	602,311	10,612	3,748	17,698	2,562	118,640	82,458
Hardware stores	5,884	1,409,181	22,887	8,231	19,003	13,035	87,832	116,749
Retail nurseries and garden supply stores	8,937	1,106,822	25,081	2,239	16,436	3,439	67,909	207,243
Mobile home dealers	5,511	784,068	9,004	277	6,573	20,052	36,337	48,248
General merchandise stores	27,160	3,180,532	28,238	20,463	104,525	18,816	132,642	282,047
Variety stores	7,583	900,510	7,993	8,446	59,500	13,172	52,946	66,325
Computer and software stores	9,006	923,008	9,224	(3)	14,458	610	15,917	66,729
Other general merchandise stores	10,570	1,357,014	11,021	12,016	30,567	5,033	63,779	148,992
Food stores	110,791	30,205,476	348,678	61,715	636,799	250,412	1,699,804	1,574,798
Grocery stores	80,851	24,145,825	269,389	56,253	397,646	198,298	1,181,173	1,125,983
Retail bakeries	14,202	1,037,123	26,315	1,102	76,502	13,168	222,064	124,755
Miscellaneous food stores	15,738	5,022,528	52,975	4,360	162,651	38,947	296,566	324,060
Automotive dealers and service stations	137,150	40,940,673	316,802	82,373	551,236	354,251	2,219,440	1,969,602
Motor vehicle dealers--new car dealers (franchised)	4,655	1,118,939	5,226	536	8,691	22,379	64,713	32,037
Motor vehicle dealers--used cars only	53,149	11,636,938	51,063	12,336	55,385	125,337	228,490	657,370
Auto parts and accessories and selected home supply stores	34,374	5,225,965	78,215	12,941	125,648	68,743	527,179	453,775
Gasoline service stations	27,318	20,077,211	147,208	48,904	348,818	88,821	1,273,304	606,670
Boat dealers	*1,444	*582,170	*6,906	*(3)	*4,382	*10,053	*15,473	*37,955
Miscellaneous automotive dealers	16,209	2,299,450	28,184	7,657	8,312	38,918	110,282	181,795
Apparel and accessory stores	53,974	6,451,999	81,865	29,455	368,081	70,703	489,823	694,071
Men's and boy's clothing stores	3,861	878,365	3,512	6,201	73,858	5,031	62,988	81,324
Women's ready-to-wear stores	13,016	1,747,753	14,257	11,308	103,531	9,334	151,236	137,734
Women's accessory and specialty stores	6,222	95,036	2,493	(3)	5,947	1,247	7,647	22,966
Family clothing stores	6,841	892,632	32,652	1,400	43,072	24,696	70,875	145,107
Shoe stores	10,922	1,908,628	7,606	8,676	95,074	17,779	88,163	165,498
Apparel and accessory stores, not elsewhere classified	13,112	929,585	21,344	1,869	46,599	12,616	108,914	141,442
Furniture and home furnishings stores	55,969	8,193,926	187,684	30,039	233,363	116,964	687,807	962,420
Furniture stores	16,986	2,865,588	94,637	16,131	69,797	54,038	241,539	377,101
Home furnishings and equipment stores, except appliances	14,944	2,376,477	32,182	6,470	78,493	30,053	196,190	279,860
Household appliance stores	5,717	799,211	15,726	5,484	20,009	10,912	75,060	130,396
Television, audio and electronic stores	15,195	1,479,372	32,824	1,153	38,001	13,512	139,252	142,046
Music and record stores	3,128	673,278	12,316	802	27,064	8,450	35,767	33,018
Eating and drinking places	126,740	19,505,474	554,537	96,719	1,213,208	292,466	3,194,948	1,765,583
Eating places	88,570	15,890,847	451,751	84,226	1,061,223	235,713	2,835,754	1,393,254
Drinking places	26,782	3,505,033	97,070	12,429	147,966	55,062	350,373	358,117
Catering services	11,388	109,594	5,716	63	4,018	1,692	8,821	14,213
Miscellaneous retail stores	747,395	46,922,497	739,810	140,840	1,443,448	497,516	2,501,433	5,705,736
Drug stores	6,248	3,923,834	34,287	6,336	54,287	20,918	254,257	386,282
Liquor stores	10,547	4,491,690	42,147	3,435	81,312	45,911	131,175	182,239
Used merchandise and antique stores	47,574	2,408,372	44,743	6,441	121,566	33,625	117,234	314,659
Sporting goods and bicycle shops	19,965	2,041,453	39,359	3,851	51,329	37,123	122,753	196,222
Book stores	6,804	1,258,208	13,292	3,016	54,210	12,173	114,862	146,123
Stationery stores	8,090	962,937	14,789	4,233	51,341	8,792	121,520	92,445
Jewelry stores	28,097	2,544,876	43,294	15,907	144,520	23,795	106,425	396,357
Hobby, toy and game shops	23,170	791,493	12,731	318	51,759	8,324	19,841	67,384
Camera and photographic supply stores	*603	*134,979	*11,721	*(3)	*14,761	*4,051	*22,043	*6,346
Luggage and leather goods stores	*2,717	*167,524	*1,226	*1,925	*31,770	*3,172	*915	*25,608
Fabric and needlework stores	5,438	403,094	2,616	252	25,278	1,772	31,758	49,790
Catalog or mail order	17,868	1,215,376	13,195	19	14,193	10,172	53,955	146,708
Vending machine selling	12,820	701,875	57,861	3,524	6,092	9,627	33,265	128,621
Sales by door-to-door, telephone, etc.	405,407	8,007,155	116,644	44,693	119,977	68,551	175,641	1,875,727
Gift, novelty and souvenir shops	33,090	1,955,407	44,916	6,717	168,485	49,640	123,598	222,353
Fuel oil dealers	3,960	1,715,989	38,831	3	11,859	11,207	39,746	74,604
Florists	21,545	2,367,163	35,599	9,531	63,414	20,939	256,621	297,710
Other retail stores	93,452	11,831,071	172,559	30,640	377,296	127,725	775,825	1,096,558

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 net income							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction[1]	Payroll[2]	Net income less deficit
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Finance, insurance and real estate	**948,371**	**38,051,647**	**892,753**	**203,799**	**872,019**	**680,258**	**1,687,947**	**18,126,499**
Finance	79,347	4,693,090	71,832	25,508	154,109	76,190	183,851	2,208,414
Credit agencies and mortgage bankers	9,153	402,393	5,943	150	18,586	3,134	1,204	222,927
Security and commodity brokers and services	25,820	1,957,486	18,656	13,092	31,602	40,511	76,630	954,416
Security brokers and dealers	11,224	755,591	7,181	592	9,998	9,270	10,229	270,411
Investment advisors and services	7,446	623,007	7,470	9,429	15,365	5,539	16,531	341,220
Commodity contract brokers, exchanges and services	7,150	578,889	4,006	3,070	6,240	25,702	49,871	342,784
Other financial services	44,374	2,333,210	47,233	12,266	103,921	32,545	106,017	1,031,071
Insurance agents and brokers	291,351	14,679,581	287,662	118,172	433,167	255,547	1,157,543	6,971,195
Insurance services	18,086	530,145	16,803	3,983	13,801	6,174	39,697	214,048
Real estate	559,587	18,148,832	516,456	56,136	270,942	342,347	306,855	8,732,841
Real estate property managers	34,469	1,286,644	33,512	5,894	18,645	33,857	76,112	551,832
Operators and lessors of buildings	4,708	331,620	25,807	825	6,891	33,080	17,736	127,879
Operators and lessors, other than buildings	5,315	369,583	37,369	171	2,968	43,964	9,378	98,044
Real estate agents and brokers	506,387	14,842,361	404,576	48,071	236,764	158,671	170,026	7,627,399
Title abstract companies	*1,320	*33,932	*849	*([3])	*346	*169	*3,090	*23,473
Subdividers and developers, except cemeteries	7,388	1,284,691	14,343	1,174	5,329	72,605	30,514	304,215
Services	**6,167,561**	**225,756,239**	**6,985,969**	**1,289,665**	**7,971,016**	**2,919,360**	**23,643,395**	**93,987,148**
Hotels and other lodging places	28,457	2,601,849	221,924	8,341	75,078	271,263	348,638	429,238
Hotels, motels and tourist courts	17,582	2,149,458	204,790	6,258	55,317	242,244	284,109	310,848
Rooming and boarding houses	8,720	379,551	11,846	2,081	19,518	24,496	62,759	89,716
Camps and camping parks	2,155	72,840	5,288	2	243	4,524	1,770	28,673
Personal services	864,298	20,434,630	709,375	235,874	1,408,663	225,607	2,319,412	6,831,852
Coin-operated laundries and dry cleaning	8,958	846,655	74,472	21,466	109,209	21,626	121,884	114,155
Other cleaning services, including laundry, dry cleaning, garment, carpet and upholstery	50,987	2,639,227	129,831	31,692	205,564	38,896	436,972	605,278
Photographic portrait studios	46,303	1,949,621	109,360	6,951	66,447	25,115	90,498	508,328
Beauty shops	290,126	6,745,659	155,133	96,673	782,978	65,667	1,097,803	2,141,537
Barber shops	58,717	1,273,420	39,597	55,829	76,129	16,697	141,588	655,368
Funeral service and crematories	9,666	990,752	56,911	8,308	15,612	19,125	84,961	200,872
Miscellaneous personal services	399,539	5,989,295	144,072	14,954	152,723	38,481	345,707	2,606,315
Business services	1,569,243	40,224,207	1,445,427	238,778	840,774	395,152	3,834,457	14,761,956
Advertising, except direct mail	59,063	3,334,090	74,278	13,707	70,019	13,154	214,811	735,296
Consumer credit reporting and services	*1,528	*46,696	*516	*([3])	*2,757	*660	*6,445	*17,437
Janitorial and related services to buildings	365,225	5,161,496	192,456	18,222	51,874	57,635	1,024,055	1,692,631
Computer and data processing services	102,470	2,528,417	139,578	12,893	44,728	23,787	116,513	1,194,748
Mailing, reproduction, commercial art and photography and stenographic services	118,560	2,948,350	79,809	30,468	104,433	11,996	100,914	1,225,123
Computer repair, maintenance and leasing	4,794	205,456	13,349	55	15,035	2,841	6,146	74,585
Equipment rental and leasing, except computer and automotive	12,056	1,243,518	187,034	29,521	17,536	57,486	85,904	269,146
Other business services	905,547	24,756,185	758,408	133,912	534,394	227,593	2,279,668	9,552,991
Automobile repair and services	297,587	16,743,693	601,725	80,730	513,294	263,903	2,440,224	2,844,609
Automotive rentals or leasing, without drivers	4,217	142,141	25,335	393	3,719	19,705	7,298	45,930
Automobile parking, except valet	*5,889	*40,461	*1,810	*8	*18,349	*([3])	*7,895	*7,823
Automotive repair shops	207,708	13,085,852	458,908	56,808	398,408	194,379	2,010,153	1,979,205
Automotive services, except repair	79,773	3,475,238	115,672	23,521	92,818	49,819	414,878	811,651
Miscellaneous repair services	186,963	7,192,797	267,794	35,106	206,445	94,489	656,295	1,653,991
TV and audio equipment repair	14,881	554,640	19,286	14,194	29,548	3,090	36,043	185,154
Electrical repair, except TV and audio equipment	38,841	1,821,329	70,804	755	49,411	19,652	189,256	387,661
Reupholstery and furniture repair	30,296	1,110,523	36,305	4,333	39,508	30,397	108,962	245,434
Other miscellaneous repair	102,945	3,706,305	141,399	15,824	87,978	41,350	322,033	835,741
Motion pictures	52,299	1,917,567	173,878	29,994	149,683	36,266	161,983	475,033
Motion picture and video production	26,312	655,827	29,185	14,679	18,691	7,556	32,185	280,570
Motion picture and tape distribution and allied services	12,927	195,789	8,997	13,986	5,963	11,441	12,968	58,240
Motion picture theaters	*1,231	*11,576	*150	*([3])	*34	*204	*858	*5,526
Video tape rentals	11,829	1,054,375	135,547	1,329	124,996	17,065	115,972	130,697
Amusement and recreation services, except motion pictures	387,695	10,408,056	460,811	37,145	318,685	120,081	476,503	4,299,834
Entertainers, producers, agents and related services	239,752	5,508,866	216,995	19,695	81,714	33,105	167,024	2,805,949
Bowling centers	*1,293	*253,659	*16,213	*371	*([3])	*20,347	*31,970	*91,269
Professional sports and racing, including promoters and managers	43,055	2,019,630	62,494	2,061	22,307	11,396	108,807	788,081
Physical fitness facilities	4,316	213,686	13,168	331	27,174	4,575	19,116	56,311
Other amusement and recreational services	99,280	2,412,215	151,942	14,686	187,491	50,658	149,585	558,223

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 net income							
	Number of returns	Business receipts	Depreciation deduction	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction[1]	Payroll[2]	Net income less deficit
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services–Continued								
Medical and health services	694,224	65,063,584	1,604,077	341,728	2,691,199	820,526	8,256,115	31,511,772
Offices of physicians	174,168	27,932,129	544,505	130,794	1,044,854	212,490	2,807,608	16,226,344
Offices of dentists	93,984	17,503,539	526,737	80,939	755,051	321,429	3,363,344	6,436,791
Offices of osteopathic physicians	5,699	959,301	30,429	5,005	29,774	14,679	117,924	518,893
Offices of chiropractors	30,720	4,293,126	164,111	39,097	247,214	81,374	546,754	1,830,700
Offices of optometrists	12,795	2,397,760	80,342	24,971	101,681	41,524	322,192	769,973
Offices of podiatrists	6,173	816,274	30,660	7,617	63,824	12,942	94,833	302,402
Registered and practical nurses	54,267	629,769	9,656	293	3,270	4,344	34,780	414,422
Nursing and personal care facilities	58,739	1,787,422	60,424	5,044	65,090	72,917	353,653	395,890
Medical and dental laboratories	24,031	1,012,966	20,958	2,076	40,486	7,665	116,988	395,601
Other medical and health services	233,648	7,731,297	136,255	45,891	339,955	51,161	498,038	4,220,755
Legal services	220,809	20,571,511	386,556	91,690	834,976	234,195	2,357,871	10,116,258
Educational services	208,326	2,108,587	64,236	10,276	63,678	17,939	137,058	923,364
Child day care	456,286	3,577,997	98,580	21,194	68,095	55,474	261,305	1,376,021
Ministers and chaplains	217,460	2,996,601	38,218	5,060	23,681	26,325	1,742	1,908,336
Engineering services	79,787	4,455,903	162,053	27,845	94,704	67,582	699,443	1,944,649
Architectural services	53,138	2,186,137	56,124	20,295	121,536	19,954	284,721	637,436
Surveying services	17,747	691,601	23,951	1,349	11,630	4,803	117,380	269,277
Accounting, auditing and bookkeeping services	258,772	5,880,709	237,939	43,047	261,657	114,777	731,381	2,597,407
Management services	54,866	1,842,020	40,212	6,811	23,455	20,299	83,352	1,055,596
Consulting services	455,571	14,763,613	329,141	39,283	156,386	121,980	422,332	9,197,244
Public relations	14,110	279,528	12,743	363	9,084	1,513	8,563	126,203
Counseling, except health practitioners	49,922	1,815,650	51,204	14,755	98,311	7,231	44,621	1,027,074
Nature of business not allocable	**137,274**	**2,592,603**	**52,624**	**10,275**	**66,701**	**19,011**	**187,461**	**926,046**

[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					Mining	
		Total	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	All other agricultural services, forestry and fishing	Total	Oil and gas extraction
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns	**15,180,722**	**431,594**	**24,665**	**77,284**	**165,177**	**164,468**	**149,548**	**139,052**
Business receipts, total	**712,567,989**	**16,949,061**	**424,833**	**2,387,911**	**5,907,467**	**8,248,850**	**6,861,582**	**6,227,608**
Income from sales and operations	700,681,216	16,640,670	405,999	2,339,922	5,833,477	8,061,272	6,497,998	5,868,244
Other business income	11,886,773	308,391	18,833	27,989	73,991	187,578	363,584	359,364
Business deductions, total	**571,153,515**	**14,169,105**	**662,910**	**2,385,475**	**4,684,857**	**6,435,863**	**6,662,362**	**6,052,686**
Cost of sales and operations	272,626,595	4,403,701	135,846	1,018,349	1,580,156	1,669,351	1,783,683	1,529,055
Inventory, beginning of year	29,516,926	168,211	*13,849	34,662	47,511	72,189	81,705	59,773
Cost of labor	21,917,899	653,974	*8,337	*31,089	289,827	324,721	13,725	2,222
Purchases	200,860,580	2,666,183	122,095	870,094	772,181	901,813	1,226,403	1,055,537
Materials and supplies	28,072,005	739,729	*3,512	38,872	426,520	270,825	23,142	13,371
Other costs	22,041,940	350,980	6,106	87,056	94,272	163,546	529,992	462,966
Inventory, end of year	29,782,755	175,376	*18,054	43,424	50,155	63,744	91,284	64,814
Advertising expenses	6,712,252	123,843	5,185	26,150	62,096	30,412	8,238	7,473
Bad debts from sales or services	1,130,267	15,757	*255	*711	*4,239	10,553	26,767	26,534
Car and truck expenses	22,594,000	643,682	25,354	80,670	314,498	223,161	115,945	96,073
Commissions	7,628,344	101,692	1,495	29,197	3,384	67,616	16,543	9,066
Depletion	717,387	12,232	*12	*198	*3,222	8,800	542,483	533,022
Depreciation	23,076,150	1,055,049	57,763	132,917	360,425	503,944	366,086	317,994
Employee benefit programs	1,016,368	16,436	*155	*1,393	6,503	8,385	6,305	5,888
Insurance	13,064,988	494,816	14,028	46,046	221,747	212,995	63,687	50,915
Legal and professional services	5,376,814	106,369	6,902	11,980	34,812	52,675	113,912	105,533
Meals and entertainment deducted	4,516,821	56,066	7,276	8,871	13,779	26,139	28,251	26,189
Mortgage interest	5,527,499	190,213	25,922	13,677	28,442	122,172	55,301	49,386
Other interest on business indebtedness	6,549,769	230,982	10,076	33,260	73,403	114,244	164,811	157,949
Office expenses	7,086,395	124,264	1,484	8,463	48,268	66,050	41,792	38,396
Pension and profit-sharing plans	519,358	8,009	*12	*6	*5,175	2,816	2,352	2,161
Rent on machinery and equipment	4,160,172	130,616	*3,052	19,268	36,999	71,298	17,809	15,852
Rent on other business property	19,483,110	243,213	5,120	68,268	65,944	103,882	51,923	46,147
Repairs	9,158,697	537,805	4,120	56,285	197,223	280,177	94,272	62,569
Net salaries and wages	48,889,989	1,698,674	12,072	120,446	602,520	963,635	286,032	224,089
Taxes paid	10,629,067	281,475	5,683	15,356	126,947	133,488	170,141	155,528
Travel	5,475,477	124,776	13,543	31,784	17,153	62,295	22,476	20,972
Utilities	13,259,743	301,472	11,783	71,948	96,820	120,922	46,755	42,921
Business use of home	2,897,803	59,608	*180	*9,997	26,448	22,983	1,515	1,511
Other business deductions	79,056,451	3,208,353	315,592	580,237	754,655	1,557,870	2,635,287	2,527,465
Net income less deficit [1]	**141,515,783**	**2,786,050**	**-232,934**	**-17,154**	**1,222,611**	**1,813,528**	**209,959**	**186,612**
Net income [1]	162,426,709	3,699,965	69,014	271,213	1,327,059	2,032,679	1,037,908	976,181
Deficit [1]	20,910,927	913,915	301,948	288,367	104,449	219,151	827,949	789,569
BUSINESSES WITH NET INCOME								
Number of returns	**11,550,579**	**318,069**	**10,064**	**43,491**	**141,778**	**122,736**	**96,617**	**93,364**
Business receipts, total	**612,987,706**	**14,680,565**	**310,781**	**1,998,989**	**5,226,060**	**7,144,734**	**5,025,093**	**4,546,564**
Income from sales and operations	602,892,763	14,440,429	307,194	1,988,456	5,173,092	6,971,687	4,773,916	4,298,148
Other business income	10,094,943	240,135	*3,587	10,533	52,969	173,047	251,177	248,416
Business deductions, total	**450,569,808**	**10,981,070**	**241,775**	**1,727,755**	**3,899,001**	**5,112,539**	**3,991,702**	**3,574,900**
Cost of sales and operations	219,588,111	3,757,384	*127,276	926,128	1,365,024	1,338,956	1,319,182	1,098,194
Inventory, beginning of year	19,179,105	143,195	*13,715	30,303	35,141	64,037	44,003	34,908
Cost of labor	18,009,770	522,185	*8,239	*31,049	256,684	226,213	6,462	*1,740
Purchases	160,948,993	2,368,023	*113,632	855,918	654,080	744,393	942,737	792,210
Materials and supplies	24,145,735	672,367	*3,405	*36,935	390,340	241,687	17,761	7,990
Other costs	17,405,262	191,445	*5,002	*8,589	61,648	116,206	360,879	299,525
Inventory, end of year	20,100,753	139,831	*16,717	36,666	32,869	53,579	52,660	38,179
Advertising expenses	5,071,269	95,842	1,669	19,438	48,064	26,671	4,724	4,018
Bad debts from sales or services	553,772	11,990	*171	*521	*1,521	9,777	5,412	5,178
Car and truck expenses	18,057,006	526,602	*20,640	46,576	274,378	185,008	67,720	64,238
Commissions	6,141,720	86,871	*81	20,170	*2,036	64,584	8,843	2,793
Depletion	469,130	*4,766	--	--	*113	*4,653	361,141	354,371
Depreciation	16,627,740	680,273	2,436	72,642	264,700	340,496	203,526	181,063
Employee benefit programs	881,114	12,716	*64	*390	*5,085	7,177	4,239	4,047
Insurance	10,648,345	366,463	*1,847	29,765	179,922	154,929	46,650	36,517
Legal and professional services	4,049,781	75,268	564	7,457	28,201	39,046	60,923	58,773
Meals and entertainment deducted	3,694,399	41,142	*2,108	5,182	11,082	22,770	18,502	18,122
Mortgage interest	3,324,761	88,479	*240	*9,289	22,694	56,256	28,288	24,451
Other interest on business indebtedness	4,297,629	158,121	*1,434	11,758	50,308	94,621	41,062	37,343
Office expenses	5,739,866	108,159	*1,021	6,451	40,680	60,007	23,090	22,333
Pension and profit-sharing plans	487,220	7,991	--	--	*5,175	2,816	1,627	1,436
Rent on machinery and equipment	3,250,154	101,411	*245	13,114	30,395	57,658	14,617	13,357
Rent on other business property	15,143,504	186,578	*3,786	50,137	44,680	87,976	28,587	22,844
Repairs	6,843,792	403,915	*747	43,786	163,123	196,259	74,594	53,262
Net salaries and wages	40,800,514	1,409,895	*5,046	87,421	496,974	820,455	192,889	157,376
Taxes paid	8,394,973	227,205	*773	11,699	108,355	106,378	121,635	113,380
Travel	4,089,573	84,609	*1,151	21,094	13,785	48,579	15,282	14,332
Utilities	10,021,343	245,464	*3,951	50,048	80,811	110,654	32,530	29,703
Business use of home	2,447,656	48,920	--	*4,469	23,400	21,050	1,370	1,366
Other business deductions	59,946,436	2,251,006	66,525	290,222	638,496	1,255,763	1,315,271	1,256,403
Net income [1]	**162,426,709**	**3,699,965**	**69,014**	**271,213**	**1,327,059**	**2,032,679**	**1,037,908**	**976,181**

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	Mining --Continued	Construction						
				Special trade contractors				
	All other mining	Total	General building and heavy construction contractors	Total	Plumbing, heating and air conditioning	Painting and paperhanging	Electrical work	Masonry, stonework, tile setting and plastering
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns	**10,496**	**1,735,980**	**308,181**	**1,427,800**	**153,007**	**198,835**	**91,691**	**180,011**
Business receipts, total	**633,974**	**92,519,267**	**28,709,525**	**63,809,742**	**9,922,852**	**6,332,601**	**5,658,276**	**7,284,633**
Income from sales and operations	629,754	91,709,227	28,434,652	63,274,575	9,903,931	6,271,299	5,583,845	7,141,377
Other business income	4,220	810,040	274,873	535,167	*18,921	*61,302	74,431	143,256
Business deductions, total	**609,675**	**77,569,605**	**25,867,911**	**51,701,695**	**8,409,367**	**4,750,066**	**4,769,622**	**5,588,299**
Cost of sales and operations	254,627	45,442,057	17,154,015	28,288,041	5,023,494	2,493,971	2,754,755	2,892,038
Inventory, beginning of year	21,932	1,677,234	1,096,071	581,163	133,920	17,200	41,586	*13,164
Cost of labor	*11,504	10,015,980	3,216,223	6,799,758	636,811	764,713	464,331	974,462
Purchases	170,866	13,985,961	4,692,858	9,293,103	2,352,244	681,367	1,056,518	627,133
Materials and supplies	9,771	15,773,052	6,335,644	9,437,407	1,763,331	549,736	1,124,773	1,105,184
Other costs	67,026	5,208,891	2,537,643	2,671,249	293,553	502,509	105,154	185,644
Inventory, end of year	26,471	1,219,062	724,424	494,638	156,365	21,554	37,608	*13,549
Advertising expenses	765	423,898	82,716	341,182	68,463	35,830	24,867	33,885
Bad debts from sales or services	*233	84,383	9,872	74,511	*11,839	*9,031	*9,705	*4,308
Car and truck expenses	19,872	4,166,022	786,840	3,379,182	503,175	411,114	261,157	446,265
Commissions	*7,477	496,500	214,892	281,608	17,205	22,305	3,464	62,235
Depletion	9,461	17,092	1,876	15,216	*51	*4,626	*85	--
Depreciation	48,092	2,797,158	740,076	2,057,081	193,114	143,930	161,965	168,540
Employee benefit programs	*416	105,226	25,774	79,452	19,747	*9,062	8,621	6,766
Insurance	12,772	2,350,104	651,417	1,698,687	254,539	187,415	162,801	205,773
Legal and professional services	8,379	392,458	111,174	281,284	57,476	26,597	22,439	29,744
Meals and entertainment deducted	2,062	248,598	63,747	184,851	17,727	22,949	15,266	18,049
Mortgage interest	5,916	482,380	243,471	238,909	60,961	15,442	10,453	26,265
Other interest on business indebtedness	6,861	792,546	271,676	520,871	74,929	29,008	35,557	64,810
Office expenses	3,396	497,136	135,943	361,193	67,097	41,930	45,075	26,921
Pension and profit-sharing plans	*191	21,724	3,455	18,270	*5,784	*950	--	*1,020
Rent on machinery and equipment	1,957	497,393	164,802	332,590	29,102	24,338	25,055	36,886
Rent on other business property	5,776	549,015	83,012	466,003	89,190	49,736	30,670	39,826
Repairs	31,703	1,179,208	319,652	859,556	80,234	59,065	51,086	71,950
Net salaries and wages	61,943	5,572,826	1,500,945	4,071,881	717,635	332,669	554,510	584,579
Taxes paid	14,613	1,296,490	425,216	871,274	165,393	90,780	99,146	88,484
Travel	1,504	329,573	54,482	275,092	21,402	31,723	21,315	29,884
Utilities	3,835	853,296	174,019	679,278	141,029	62,276	53,049	56,743
Business use of home	*4	272,895	69,835	203,060	25,876	23,344	15,402	19,072
Other business deductions	107,822	8,701,627	2,579,004	6,122,622	763,904	621,975	403,182	674,254
Net income less deficit [1]	**23,347**	**14,949,913**	**2,841,503**	**12,108,410**	**1,513,485**	**1,582,897**	**888,654**	**1,696,334**
Net income [1]	61,727	16,343,054	3,365,184	12,977,870	1,657,556	1,675,240	935,483	1,758,187
Deficit [1]	38,380	1,393,142	523,682	869,460	144,070	92,343	46,830	61,853
BUSINESSES WITH NET INCOME								
Number of returns	**3,254**	**1,486,376**	**256,949**	**1,229,427**	**126,868**	**178,719**	**68,843**	**163,668**
Business receipts, total	**478,529**	**82,299,424**	**24,664,522**	**57,634,902**	**8,802,955**	**5,795,939**	**5,154,610**	**6,746,086**
Income from sales and operations	475,768	81,589,980	24,446,966	57,143,014	8,784,033	5,734,637	5,081,122	6,602,944
Other business income	*2,761	709,444	217,556	491,888	*18,921	*61,302	73,488	143,142
Business deductions, total	**416,802**	**65,956,371**	**21,299,338**	**44,657,033**	**7,145,399**	**4,120,699**	**4,219,126**	**4,987,899**
Cost of sales and operations	220,987	39,015,456	14,389,367	24,626,089	4,348,993	2,146,660	2,520,099	2,606,496
Inventory, beginning of year	*9,095	866,852	369,168	497,685	118,489	13,477	26,366	*11,141
Cost of labor	*4,722	8,476,130	2,808,390	5,667,741	498,714	672,705	456,809	892,164
Purchases	*150,526	11,903,492	3,864,263	8,039,229	1,990,590	518,912	910,379	528,022
Materials and supplies	*9,770	14,083,146	5,623,055	8,460,091	1,611,616	473,894	1,065,051	1,038,418
Other costs	*61,354	4,566,868	2,215,662	2,351,206	251,365	481,787	85,542	148,827
Inventory, end of year	*14,480	881,033	491,171	389,861	121,781	14,114	24,049	*12,075
Advertising expenses	706	359,825	67,646	292,179	57,323	30,837	18,696	31,675
Bad debts from sales or services	*233	51,536	8,831	42,705	*11,791	*4,890	*2,792	*4,308
Car and truck expenses	3,482	3,569,463	674,354	2,895,109	420,328	371,353	190,911	374,067
Commissions	*6,050	387,815	127,325	260,490	16,705	22,305	*2,749	62,232
Depletion	*6,770	16,846	*1,633	15,213	*51	*4,626	*85	--
Depreciation	22,463	2,310,421	580,736	1,729,685	167,414	125,619	143,685	137,632
Employee benefit programs	*192	92,750	23,880	68,870	13,654	*6,958	8,621	*6,739
Insurance	10,133	2,041,469	547,208	1,494,261	226,686	176,122	148,988	187,847
Legal and professional services	2,150	322,241	82,779	239,462	51,527	23,733	18,711	27,538
Meals and entertainment deducted	*380	218,576	53,227	165,349	14,235	20,616	9,510	17,530
Mortgage interest	*3,837	335,641	140,778	194,864	40,690	14,724	9,600	14,337
Other interest on business indebtedness	3,719	600,264	183,175	417,090	57,061	19,949	29,950	60,525
Office expenses	757	414,989	109,307	305,682	53,092	36,522	39,888	22,905
Pension and profit-sharing plans	*191	18,039	3,379	14,660	*2,174	*950	--	*1,020
Rent on machinery and equipment	*1,260	445,334	145,892	299,442	26,248	21,563	21,326	29,773
Rent on other business property	5,743	424,575	70,988	353,588	40,250	40,885	23,320	36,301
Repairs	21,332	973,138	248,138	725,000	70,868	45,020	44,493	67,335
Net salaries and wages	35,514	4,812,677	1,236,760	3,575,916	594,825	301,063	484,943	527,327
Taxes paid	8,255	1,099,463	355,898	743,566	148,013	81,448	88,426	67,426
Travel	*949	267,963	45,173	222,790	10,783	29,007	17,905	27,861
Utilities	2,827	713,339	143,163	570,176	107,996	56,143	43,884	51,569
Business use of home	*4	248,151	63,100	185,051	25,876	12,788	15,402	17,183
Other business deductions	58,867	7,216,399	1,996,603	5,219,796	638,816	526,917	335,144	608,271
Net income [1]	**61,727**	**16,343,054**	**3,365,184**	**12,977,870**	**1,657,556**	**1,675,240**	**935,483**	**1,758,187**

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				
	Special trade contractors--Cont'd						
	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
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns	**447,895**	**356,361**	**426,697**	**99,653**	**79,187**	**42,355**	**205,502**
Business receipts, total	**13,580,699**	**21,030,682**	**23,354,542**	**6,008,816**	**3,840,899**	**2,765,987**	**10,738,840**
Income from sales and operations	13,462,598	20,911,526	23,134,639	5,871,806	3,824,806	2,730,131	10,707,897
Other business income	118,100	119,156	219,903	137,010	16,093	35,856	30,944
Business deductions, total	**10,261,242**	**17,923,099**	**20,760,490**	**5,402,584**	**3,378,885**	**2,397,628**	**9,581,393**
Cost of sales and operations	5,489,010	9,634,774	9,661,570	1,649,246	1,377,411	1,153,439	5,481,473
Inventory, beginning of year	149,918	225,376	648,109	98,067	71,286	88,268	390,488
Cost of labor	1,554,212	2,405,229	2,018,546	265,346	151,618	307,402	1,294,180
Purchases	1,443,256	3,132,585	4,599,995	814,547	728,852	548,531	2,508,064
Materials and supplies	1,735,924	3,158,460	1,797,424	252,945	361,663	126,217	1,056,599
Other costs	685,230	899,158	1,351,304	337,927	139,686	156,981	716,710
Inventory, end of year	79,528	186,035	753,807	119,586	75,693	73,960	484,569
Advertising expenses	59,939	118,199	159,221	8,412	54,743	8,724	87,342
Bad debts from sales or services	13,240	26,388	69,076	*738	17,175	*5,563	45,601
Car and truck expenses	894,346	863,125	628,667	165,589	100,591	78,430	284,057
Commissions	78,735	97,663	208,920	90,902	43,773	13,997	60,248
Depletion	*2,224	8,229	38,259	*33,301	--	--	*4,958
Depreciation	425,717	963,815	1,262,795	490,920	171,447	202,927	397,501
Employee benefit programs	17,341	17,916	50,843	2,995	15,101	6,893	25,854
Insurance	288,708	599,451	538,831	244,782	58,827	59,387	175,834
Legal and professional services	56,058	88,970	137,173	18,580	28,561	17,305	72,728
Meals and entertainment deducted	43,833	67,026	81,782	8,268	29,875	5,056	38,583
Mortgage interest	42,995	82,793	162,358	40,491	24,250	33,402	64,215
Other interest on business indebtedness	84,136	232,430	245,532	112.912	34,202	32,576	65,841
Office expenses	66,867	113,304	174,266	9,623	43,520	19,679	101,443
Pension and profit-sharing plans	*1,170	9,345	7,093	*363	1,282	*3,950	1,498
Rent on machinery and equipment	38,178	179,031	229,107	96,657	58,534	12,494	61,422
Rent on other business property	101,776	154,805	621,275	21,265	116,677	120,978	362,355
Repairs	129,957	467,264	565,682	379,177	46,886	30,025	109,594
Net salaries and wages	536,741	1,345,747	1,937,334	533,760	417,883	227,037	758,653
Taxes paid	151,151	276,319	360,103	98,105	51,468	44,625	165,904
Travel	63,776	106,993	145,086	8,288	50,213	5,665	80,920
Utilities	136,451	229,729	406,918	36,610	80,101	65,787	224,420
Business use of home	67,124	52,242	85,928	16,107	27,956	*1,383	40,482
Other business deductions	1,471,767	2,187,541	2,982,672	1,335,493	528,408	248,306	870,465
Net income less deficit [1]	**3,319,457**	**3,107,583**	**2,595,448**	**606,378**	**462,014**	**368,360**	**1,158,696**
Net income [1]	3,517,576	3,433,827	3,523,680	797,188	670,517	449,615	1,606,359
Deficit [1]	198,119	326,244	928,233	190,811	208,504	81,256	447,663
BUSINESSES WITH NET INCOME							
Number of returns	**392,148**	**299,181**	**284,476**	**70,621**	**49,588**	**33,078**	**131,190**
Business receipts, total	**11,940,935**	**19,194,378**	**19,610,072**	**5,155,691**	**3,278,234**	**2,312,153**	**8,863,993**
Income from sales and operations	11,822,814	19,117,464	19,412,333	5,024,136	3,264,120	2,279,757	8,844,320
Other business income	118,121	76,914	197,739	131,555	14,114	*32,397	19,674
Business deductions, total	**8,423,359**	**15,760,551**	**16,086,538**	**4,358,649**	**2,607,717**	**1,862,538**	**7,257,634**
Cost of sales and operations	4,309,254	8,694,587	7,799,200	1,425,374	1,135,526	896,957	4,341,344
Inventory, beginning of year	147,773	180,438	482,477	80,202	62,295	66,613	273,366
Cost of labor	989,617	2,157,732	1,618,088	246,989	108,693	216,125	1,046,281
Purchases	1,264,948	2,826,379	3,976,884	691,360	642,398	504,860	2,138,266
Materials and supplies	1,408,183	2,862,930	1,522,719	242,926	310,647	72,576	896,569
Other costs	577,027	806,658	786,118	259,485	76,729	96,757	353,147
Inventory, end of year	78,293	139,550	587,086	95,590	65,236	59,975	366,285
Advertising expenses	51,516	102,133	108,230	4,547	40,258	4,713	58,712
Bad debts from sales or services	*6,592	12,332	39,166	*717	10,751	*4,484	23,214
Car and truck expenses	776,093	762,357	483,493	129,349	77,342	66,371	210,431
Commissions	69,613	86,886	187,527	90,796	36,799	13,273	46,660
Depletion	*2,224	*8,227	*4,665	*14	--	--	*4,651
Depreciation	366,319	789,015	872,492	365,482	103,670	146,102	257,237
Employee benefit programs	15,744	17,154	43,489	1,964	13,129	*6,449	21,946
Insurance	230,436	524,181	447,534	208,724	49,209	51,341	138,260
Legal and professional services	45,783	72,170	94,062	15,726	19,567	12,051	46,718
Meals and entertainment deducted	39,756	63,701	55,623	3,485	19,088	4,249	28,801
Mortgage interest	40,341	75,171	123,182	26,795	17,767	30,326	48,293
Other interest on business indebtedness	75,215	174,390	175,413	78,578	30,177	21,595	45,062
Office expenses	54,930	98,345	116,416	7,330	32,927	14,830	61,329
Pension and profit-sharing plans	*1,170	9,345	7,057	*363	1,272	*3,950	1,472
Rent on machinery and equipment	35,114	165,419	149,855	60,292	47,845	2,666	39,053
Rent on other business property	76,429	136,403	429,894	19,622	78,188	76,003	256,081
Repairs	101,809	395,473	435,306	295,913	36,637	25,731	77,026
Net salaries and wages	497,483	1,170,277	1,568,536	468,999	351,059	178,851	569,629
Taxes paid	113,961	244,292	291,794	82,039	43,686	34,711	131,358
Travel	54,549	82,685	85,186	5,599	22,013	4,054	53,521
Utilities	111,513	199,071	316,093	29,333	62,213	53,796	170,752
Business use of home	62,545	51,258	63,492	7,090	26,057	*1,084	29,261
Other business deductions	1,284,969	1,825,678	2,188,830	1,030,518	352,536	208,952	596,824
Net income [1]	**3,517,576**	**3,433,827**	**3,523,680**	**797,188**	**670,517**	**449,615**	**1,606,359**

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	Transportation and public utilities					Wholesale and retail trade			
							Wholesale trade		
	Total	Local and interurban passenger transit	Trucking and warehousing	All other transportation	Communication services and utilities, including dumps, snow plowing, road clearing, etc.	Total	Total	Durable goods including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns	**660,427**	**82,592**	**438,500**	**98,188**	**41,146**	**2,677,709**	**410,332**	**215,242**	**195,091**
Business receipts, total	**33,206,338**	**1,960,405**	**25,736,578**	**3,931,983**	**1,577,372**	**245,891,502**	**42,303,406**	**20,628,434**	**21,674,972**
Income from sales and operations	32,744,845	1,927,660	25,337,584	3,921,153	1,558,448	242,373,146	41,299,496	19,980,499	21,318,997
Other business income	461,493	32,745	398,994	10,830	18,924	3,518,356	1,003,910	647,935	355,974
Business deductions, total	**28,565,405**	**1,427,613**	**22,545,790**	**3,346,217**	**1,245,786**	**232,788,111**	**37,360,924**	**17,857,248**	**19,503,677**
Cost of sales and operations	5,049,773	*12,833	2,819,190	1,714,832	502,918	164,833,805	28,114,092	12,655,195	15,458,897
Inventory, beginning of year	118,944	*1,548	47,421	54,093	15,882	22,519,863	2,269,920	1,431,554	838,366
Cost of labor	814,734	*125	661,762	91,098	61,749	3,066,914	357,548	176,459	181,089
Purchases	1,902,539	*8,837	859,061	694,913	339,728	153,258,577	26,035,957	11,416,764	14,619,193
Materials and supplies	493,356	*138	361,171	108,036	24,010	4,220,115	703,976	590,692	113,285
Other costs	1,823,233	*3,733	926,755	816,585	76,161	4,751,700	730,001	321,280	408,721
Inventory, end of year	103,034	*1,548	36,980	49,894	14,612	22,983,363	1,983,310	1,281,553	701,757
Advertising expenses	120,434	7,762	60,906	31,875	19,891	2,481,913	187,757	115,183	72,574
Bad debts from sales or services	12,649	*538	8,970	2,101	*1,040	385,216	114,554	82,148	32,406
Car and truck expenses	1,870,531	109,570	1,549,854	146,025	65,081	4,000,026	1,190,076	696,303	493,773
Commissions	648,189	81,331	511,616	44,662	10,579	1,631,669	592,044	366,488	225,556
Depletion	4,983	--	4,179	*612	*191	30,907	1,748	*726	*1,022
Depreciation	2,621,242	97,140	2,301,989	158,371	63,743	4,216,987	610,286	330,012	280,274
Employee benefit programs	39,848	*1,747	27,930	6,550	3,622	203,382	22,791	10,457	12,334
Insurance	1,630,833	127,273	1,378,810	80,141	44,608	2,512,776	283,618	147,806	135,812
Legal and professional services	137,107	17,980	91,733	16,813	10,581	944,041	130,732	73,165	57,567
Meals and entertainment deducted	515,532	11,080	483,042	15,951	5,459	704,772	303,957	186,799	117,158
Mortgage interest	266,530	30,326	204,621	25,630	5,954	1,349,074	113,704	61,801	51,902
Other interest on business indebtedness	606,596	16,951	524,933	45,164	19,548	1,631,756	211,842	125,409	86,434
Office expenses	167,661	3,021	119,028	24,458	21,153	1,151,292	268,258	187,054	81,204
Pension and profit-sharing plans	3,069	*27	1,912	*1,057	*74	47,343	15,108	4,706	10,402
Rent on machinery and equipment	640,524	111,666	490,996	31,188	6,674	763,752	99,109	55,114	43,995
Rent on other business property	280,999	39,740	166,806	63,984	10,469	7,111,999	447,436	246,738	200,697
Repairs	2,316,073	108,293	2,125,310	48,016	34,454	1,732,064	196,601	89,247	107,355
Net salaries and wages	1,968,020	50,894	1,494,898	279,479	142,749	13,854,970	1,098,655	524,440	574,215
Taxes paid	657,268	20,418	553,151	54,328	29,370	3,590,610	255,999	132,105	123,894
Travel	256,337	12,566	175,650	59,172	8,948	1,179,380	405,390	287,795	117,595
Utilities	352,583	28,447	251,485	48,880	23,771	4,900,074	372,106	201,006	171,100
Business use of home	47,308	*5,980	29,983	*1,164	*10,180	364,957	161,151	105,917	55,234
Other business deductions	8,351,317	532,029	7,168,797	445,764	204,727	13,165,345	2,163,910	1,171,633	992,277
Net income less deficit [1]	**4,651,488**	**532,674**	**3,192,661**	**595,237**	**330,916**	**13,101,670**	**4,942,424**	**2,771,128**	**2,171,295**
Net income [1]	5,518,115	578,761	3,802,916	760,544	375,893	19,264,294	5,730,297	3,212,395	2,517,903
Deficit [1]	866,626	46,087	610,256	165,307	44,976	6,162,623	787,874	441,266	346,607
BUSINESSES WITH NET INCOME									
Number of returns	**522,416**	**72,701**	**343,496**	**74,815**	**31,405**	**1,589,418**	**297,281**	**158,173**	**139,108**
Business receipts, total	**26,903,444**	**1,733,016**	**20,440,424**	**3,399,232**	**1,330,772**	**198,068,620**	**37,379,672**	**18,149,609**	**19,230,063**
Income from sales and operations	26,661,816	1,701,758	20,248,056	3,396,507	1,315,496	195,133,073	36,447,087	17,543,023	18,904,064
Other business income	241,628	31,258	192,368	2,725	15,276	2,935,546	932,585	606,585	326,000
Business deductions, total	**21,384,527**	**1,154,136**	**16,637,508**	**2,638,308**	**954,575**	**178,802,292**	**31,648,280**	**14,936,119**	**16,712,161**
Cost of sales and operations	4,010,607	*8,433	2,143,512	1,449,271	409,391	130,836,344	24,298,463	10,922,169	13,376,294
Inventory, beginning of year	37,417	*1,548	13,241	*13,803	*8,825	15,124,876	1,550,907	884,189	666,718
Cost of labor	629,009	*125	476,363	90,939	*61,582	2,236,473	332,002	154,282	177,720
Purchases	1,284,208	*4,479	554,275	477,888	247,566	122,514,615	22,619,453	9,890,520	12,728,933
Materials and supplies	463,267	*138	332,997	106,274	*23,857	3,349,284	614,235	535,447	78,788
Other costs	1,631,915	*3,691	782,778	770,427	75,019	3,438,070	603,527	295,486	308,041
Inventory, end of year	35,208	*1,548	16,142	*10,061	*7,457	15,826,974	1,421,661	837,755	583,906
Advertising expenses	91,318	5,983	48,273	23,832	13,230	1,759,576	150,798	96,368	54,430
Bad debts from sales or services	11,530	*538	8,274	1,771	*947	225,714	30,028	10,901	19,127
Car and truck expenses	1,431,267	86,174	1,169,966	117,960	57,166	2,905,950	1,003,718	585,083	418,635
Commissions	506,925	55,301	401,114	41,007	*9,504	1,277,750	543,662	332,257	211,405
Depletion	4,414	--	4,051	*173	*190	18,846	*1,092	*120	*972
Depreciation	1,798,235	73,746	1,605,461	78,189	40,839	2,831,448	468,514	272,013	196,501
Employee benefit programs	27,636	*223	18,869	5,826	2,718	162,165	20,383	9,393	10,990
Insurance	1,259,145	98,683	1,055,035	67,749	37,679	1,845,741	234,987	118,242	116,744
Legal and professional services	88,275	5,129	65,249	10,594	7,303	629,355	97,364	49,439	47,925
Meals and entertainment deducted	435,065	9,323	409,562	12,574	3,606	537,935	258,978	151,870	107,108
Mortgage interest	181,678	28,416	143,933	4,522	4,806	815,083	82,531	42,826	39,705
Other interest on business indebtedness	402,426	15,196	360,312	16,985	9,933	1,054,126	137,312	79,285	58,026
Office expenses	109,910	2,020	71,878	17,152	18,860	794,763	208,092	142,436	65,657
Pension and profit-sharing plans	3,000	*2	1,912	*1,032	*54	37,618	13,369	4,624	8,746
Rent on machinery and equipment	492,613	109,106	350,113	26,897	6,497	542,585	66,283	45,608	20,675
Rent on other business property	184,213	35,940	98,582	41,929	7,761	4,979,918	349,077	170,269	178,808
Repairs	1,728,450	81,679	1,585,945	31,138	29,688	1,201,170	154,715	72,869	81,846
Net salaries and wages	1,473,470	47,110	1,086,159	231,441	108,761	10,345,667	883,632	390,199	493,433
Taxes paid	486,036	17,594	399,520	44,495	24,426	2,644,571	221,428	111,106	110,322
Travel	193,279	7,615	130,933	47,963	6,768	785,324	315,413	219,107	96,306
Utilities	242,672	23,434	169,482	31,170	18,587	3,420,829	307,863	173,840	134,022
Business use of home	45,606	*5,980	28,281	*1,164	*10,180	296,993	150,041	95,547	54,494
Other business deductions	6,176,755	436,510	5,281,092	333,473	125,680	8,852,820	1,650,537	840,547	809,990
Net income [1]	**5,518,115**	**578,761**	**3,802,916**	**760,544**	**375,893**	**19,264,294**	**5,730,297**	**3,212,395**	**2,517,903**

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					
		Building materials, paint, hardware, garden supply and mobile home dealers				
	Total	Total	Lumber and other building materials dealers	Paint, glass and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores and mobile home dealers
	(33)	(34)	(35)	(36)	(37)	(38)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns	**2,267,377**	**46,349**	**10,638**	**5,141**	**8,589**	**21,981**
Business receipts, total	**203,588,096**	**6,301,321**	**1,811,837**	**693,207**	**1,599,143**	**2,197,134**
Income from sales and operations	201,073,650	6,199,807	1,756,172	692,232	1,573,696	2,177,707
Other business income	2,514,446	101,514	55,665	*975	25,447	19,427
Business deductions, total	**195,427,186**	**5,892,920**	**1,709,534**	**624,157**	**1,548,788**	**2,010,441**
Cost of sales and operations	136,719,714	4,140,021	1,228,027	332,871	1,162,760	1,416,363
Inventory, beginning of year	20,249,943	897,676	204,170	*54,323	455,031	184,153
Cost of labor	2,709,366	166,601	44,729	*34,336	*13,554	73,982
Purchases	127,222,620	3,740,647	1,118,642	274,401	1,182,451	1,165,153
Materials and supplies	3,516,138	73,590	*13,081	*695	*13,017	46,798
Other costs	4,021,699	173,844	23,770	*11,467	*15,830	122,778
Inventory, end of year	21,000,053	912,336	176,364	*42,350	517,123	176,500
Advertising expenses	2,294,156	113,492	23,222	12,258	22,928	55,084
Bad debts from sales or services	270,662	5,206	*2,890	*227	*634	*1,455
Car and truck expenses	2,809,949	117,493	33,003	17,643	16,921	49,927
Commissions	1,039,625	11,553	*863	*247	*880	*9,563
Depletion	29,159	*4,216	*9	--	--	*4,207
Depreciation	3,606,700	153,780	55,526	11,265	26,511	60,477
Employee benefit programs	180,591	16,183	*3,161	*7,223	*5,087	*712
Insurance	2,229,158	109,779	26,510	20,024	33,508	29,737
Legal and professional services	813,309	31,230	4,053	3,122	4,847	19,208
Meals and entertainment deducted	400,815	14,761	3,343	*3,543	*2,278	5,598
Mortgage interest	1,235,371	33,210	8,720	*66	*16,155	8,270
Other interest on business indebtedness	1,419,914	42,641	10,813	*3,037	*5,010	23,781
Office expenses	883,034	35,897	9,263	3,206	13,573	9,855
Pension and profit-sharing plans	32,235	*1,265	*214	*2	*56	*993
Rent on machinery and equipment	664,643	15,085	*424	*3,770	*8,232	2,659
Rent on other business property	6,664,563	92,908	21,300	21,034	24,991	25,584
Repairs	1,535,463	59,202	14,819	6,671	13,872	23,839
Net salaries and wages	12,756,315	435,057	136,856	115,574	105,879	76,747
Taxes paid	3,334,611	108,006	30,343	15,228	25,685	36,750
Travel	773,990	15,748	4,226	*903	*2,116	8,503
Utilities	4,527,968	110,579	15,336	20,012	21,948	53,283
Business use of home	203,806	*851	--	--	--	*851
Other business deductions	11,001,434	224,758	76,614	26,232	34,917	86,996
Net income less deficit [1]	**8,159,247**	**408,428**	**102,303**	**69,051**	**50,355**	**186,719**
Net income [1]	13,533,996	579,739	125,042	82,458	116,749	255,491
Deficit [1]	5,374,750	171,312	22,739	*13,407	*66,393	68,772
BUSINESSES WITH NET INCOME						
Number of returns	**1,292,137**	**32,959**	**8,712**	**3,915**	**5,884**	**14,449**
Business receipts, total	**160,688,948**	**5,288,371**	**1,385,989**	**602,311**	**1,409,181**	**1,890,890**
Income from sales and operations	158,685,986	5,195,868	1,334,594	601,357	1,386,986	1,872,930
Other business income	2,002,961	92,503	51,394	*953	22,196	17,960
Business deductions, total	**147,154,012**	**4,708,631**	**1,260,947**	**519,853**	**1,292,433**	**1,635,399**
Cost of sales and operations	106,537,880	3,414,455	920,884	267,706	1,008,253	1,217,612
Inventory, beginning of year	13,573,969	582,457	106,973	*36,282	307,039	132,162
Cost of labor	1,904,471	100,914	*36,174	*3,993	*13,554	*47,192
Purchases	99,895,162	3,178,533	877,707	241,270	1,035,543	1,024,014
Materials and supplies	2,735,049	45,256	*7,742	*695	*3,677	*33,142
Other costs	2,834,543	153,349	11,379	*10,685	*15,830	115,455
Inventory, end of year	14,405,313	646,053	119,091	*25,219	367,391	134,352
Advertising expenses	1,608,778	71,985	7,605	7,221	14,750	42,409
Bad debts from sales or services	195,685	4,882	*2,772	*199	*556	*1,355
Car and truck expenses	1,902,232	100,600	30,396	*12,214	15,899	42,091
Commissions	734,088	2,060	*39	*243	*774	*1,004
Depletion	17,754	*4,207	--	--	--	*4,207
Depreciation	2,362,934	105,320	37,737	10,612	22,887	34,085
Employee benefit programs	141,783	8,675	*2,804	*2,578	*3,039	*254
Insurance	1,610,755	83,972	17,697	16,767	25,744	23,765
Legal and professional services	531,991	20,001	2,841	2,452	4,084	10,624
Meals and entertainment deducted	278,957	11,629	3,011	*1,758	*2,257	4,604
Mortgage interest	732,552	19,493	*4,776	*60	*8,827	*5,830
Other interest on business indebtedness	916,814	28,744	4,373	*2,502	*4,208	17,661
Office expenses	586,671	30,466	6,767	2,977	11,761	8,962
Pension and profit-sharing plans	24,249	*1,095	*214	*2	*56	*823
Rent on machinery and equipment	476,302	14,699	*205	*3,748	*8,231	*2,516
Rent on other business property	4,630,841	80,182	20,471	17,698	*19,003	23,009
Repairs	1,046,456	39,713	12,713	6,662	10,685	9,653
Net salaries and wages	9,462,035	339,695	93,716	114,647	74,277	57,054
Taxes paid	2,423,143	75,868	23,737	11,744	15,319	25,068
Travel	469,911	13,455	3,115	*460	*2,116	7,764
Utilities	3,112,967	81,495	11,944	16,539	13,738	39,274
Business use of home	146,952	*851	--	--	--	*851
Other business deductions	7,202,284	155,089	53,130	21,065	25,970	54,924
Net income [1]	**13,533,996**	**579,739**	**125,042**	**82,458**	**116,749**	**255,491**

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								
		Food stores			Automotive dealers and service stations				
	General merchandise stores	Total	Grocery stores	All other food stores	Total	New car dealers (franchised)	Used car dealers	Gasoline service stations	All other automotive dealers
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns	**42,124**	**156,412**	**108,474**	**47,938**	**194,215**	**8,281**	**76,513**	**35,944**	**73,477**
Business receipts, total	**3,953,840**	**38,219,283**	**30,470,585**	**7,748,698**	**51,627,747**	**1,514,246**	**13,792,540**	**25,195,322**	**11,125,639**
Income from sales and operations	3,923,695	37,930,535	30,237,910	7,692,625	51,198,219	1,495,869	13,633,693	25,051,711	11,016,946
Other business income	30,145	288,748	232,675	56,073	429,528	18,377	158,847	143,610	108,694
Business deductions, total	**3,771,649**	**37,080,502**	**29,572,762**	**7,507,740**	**50,144,624**	**1,515,903**	**13,339,493**	**24,689,257**	**10,599,971**
Cost of sales and operations	2,823,010	29,201,846	23,921,475	5,280,371	40,976,181	1,214,311	11,274,025	20,880,242	7,607,603
Inventory, beginning of year	618,781	2,195,198	1,922,188	273,010	4,054,464	281,056	1,166,484	633,650	1,973,274
Cost of labor	*44,337	285,007	139,822	145,186	574,296	*24,203	*79,541	349,827	120,725
Purchases	2,671,542	27,959,729	23,109,490	4,850,239	38,606,530	1,121,915	10,255,316	20,258,839	6,970,461
Materials and supplies	*27,834	752,875	592,804	160,071	452,763	*3,187	167,000	40,903	241,673
Other costs	19,118	398,122	263,428	134,694	1,204,797	47,909	766,853	210,750	179,286
Inventory, end of year	558,602	2,389,085	2,106,258	282,828	3,916,669	263,958	1,161,169	613,727	1,877,815
Advertising expenses	47,497	182,352	115,057	67,296	259,265	12,311	65,539	67,674	113,740
Bad debts from sales or services	4,216	20,556	18,750	1,806	102,273	6,968	43,610	25,133	26,563
Car and truck expenses	65,965	252,568	146,089	106,479	313,704	8,745	93,235	56,590	155,133
Commissions	*32,934	17,263	4,871	12,392	155,639	18,621	85,829	10,784	40,406
Depletion		*202	*202	--	5,056	*6	*3,071	*470	*1,508
Depreciation	45,534	534,679	368,408	166,270	425,080	6,411	64,389	202,840	151,440
Employee benefit programs	*1,396	30,337	20,110	10,228	35,595	4,298	*5,100	14,657	11,539
Insurance	42,960	287,926	194,861	93,065	519,171	13,189	120,089	201,741	184,152
Legal and professional services	15,485	96,746	70,183	26,563	120,248	6,016	26,021	52,284	35,927
Meals and entertainment deducted	11,400	18,528	13,195	5,333	33,586	955	16,501	3,396	12,733
Mortgage interest	*3,339	226,152	189,173	36,979	222,220	*11,532	65,758	59,926	85,004
Other interest on business indebtedness	28,526	164,436	109,966	54,470	339,243	15,742	138,609	68,114	116,779
Office expenses	16,115	54,995	32,215	22,780	132,443	2,714	44,051	26,882	58,795
Pension and profit-sharing plans	--	7,013	897	*6,116	3,096	*307	*732	*1,463	*594
Rent on machinery and equipment	26,586	85,151	77,435	7,716	107,419	*677	19,244	56,924	30,573
Rent on other business property	150,333	909,784	556,906	352,879	741,061	15,051	65,726	473,890	186,393
Repairs	23,822	259,322	197,364	61,958	304,274	11,829	120,052	88,853	83,540
Net salaries and wages	158,833	1,917,298	1,378,444	538,854	2,293,717	62,792	220,708	1,225,935	784,282
Taxes paid	36,435	518,701	409,673	109,028	612,792	10,687	146,753	264,550	190,802
Travel	7,444	19,485	12,262	7,224	59,199	2,095	21,201	9,987	25,916
Utilities	65,488	921,140	738,504	182,636	604,542	13,459	111,881	277,681	201,521
Business use of home	*3,923	5,512	*4,295	*1,218	*3,043	--	*435	*1	*2,607
Other business deductions	160,406	1,348,508	992,427	356,082	1,775,776	77,186	586,932	619,239	492,418
Net income less deficit [1]	**182,192**	**1,138,781**	**897,823**	**240,958**	**1,483,337**	**-1,798**	**453,177**	**506,065**	**525,893**
Net income [1]	282,047	1,574,798	1,125,983	448,815	1,969,602	32,037	657,370	606,670	673,524
Deficit [1]	99,855	436,017	228,160	207,857	486,265	33,835	204,194	100,605	147,631
BUSINESSES WITH NET INCOME									
Number of returns	**27,160**	**110,791**	**80,851**	**29,940**	**137,150**	**4,655**	**53,149**	**27,318**	**52,028**
Business receipts, total	**3,180,532**	**30,205,476**	**24,145,825**	**6,059,652**	**40,940,673**	**1,118,939**	**11,636,938**	**20,077,211**	**8,107,585**
Income from sales and operations	3,162,618	29,973,532	23,952,527	6,021,005	40,589,347	1,103,895	11,512,966	19,967,553	8,004,933
Other business income	17,914	231,944	193,297	38,647	351,326	15,044	123,972	109,657	102,652
Business deductions, total	**2,898,485**	**28,630,678**	**23,019,842**	**5,610,837**	**38,970,963**	**1,086,794**	**10,979,568**	**19,470,540**	**7,434,060**
Cost of sales and operations	2,212,058	22,848,511	18,707,180	4,141,330	32,357,137	892,626	9,494,964	16,638,311	5,331,236
Inventory, beginning of year	451,282	1,690,876	1,522,968	167,908	2,870,284	194,556	806,074	483,548	1,386,106
Cost of labor	*13,342	254,922	125,951	128,971	459,430	*22,643	*54,230	324,773	57,784
Purchases	2,176,198	21,686,824	17,919,151	3,767,673	30,804,197	831,582	8,939,840	16,051,954	4,980,821
Materials and supplies	*3,248	695,350	577,050	118,300	374,342	*2,998	118,208	37,967	215,169
Other costs	*18,703	376,081	251,815	124,266	741,581	*30,498	445,419	200,915	64,749
Inventory, end of year	450,715	1,855,544	1,689,756	165,788	2,892,697	189,651	868,808	460,845	1,373,393
Advertising expenses	39,702	126,919	88,039	38,880	193,852	9,890	51,833	56,750	75,379
Bad debts from sales or services	*4,184	15,109	14,041	1,067	71,320	*5,298	26,359	19,036	20,627
Car and truck expenses	55,600	187,646	122,975	64,671	247,352	*7,716	77,061	40,007	122,568
Commissions	*27,239	15,586	3,604	*11,982	120,171	*11,174	68,895	*10,093	30,010
Depletion		*98	*98	--	*5,021	*6	*3,056	*470	*1,489
Depreciation	28,238	348,678	269,389	79,289	316,802	5,226	51,063	147,208	113,305
Employee benefit programs	*1,358	25,507	18,441	7,066	26,781	3,380	*2,442	12,038	8,921
Insurance	22,704	201,598	141,927	59,671	379,323	9,812	81,762	161,881	125,867
Legal and professional services	13,111	75,337	57,046	18,291	82,152	2,322	13,217	41,037	25,576
Meals and entertainment deducted	10,216	16,660	12,878	3,782	27,212	507	13,168	2,945	10,592
Mortgage interest	*1,837	144,193	122,857	21,337	141,788	*10,604	33,569	41,724	55,890
Other interest on business indebtedness	16,979	106,219	75,441	30,778	212,464	11,775	91,768	47,096	61,824
Office expenses	12,519	41,500	24,007	17,493	95,298	1,905	26,708	21,489	45,196
Pension and profit-sharing plans	--	2,360	892	*1,468	2,990	*247	*732	*1,424	*586
Rent on machinery and equipment	20,463	61,715	56,253	5,462	82,373	*536	12,336	48,904	20,597
Rent on other business property	104,525	636,799	397,646	239,153	551,236	*8,691	55,385	348,818	138,342
Repairs	11,328	188,307	145,011	43,296	204,430	9,437	62,886	65,473	66,634
Net salaries and wages	119,300	1,444,881	1,055,222	389,659	1,760,010	42,070	174,259	948,531	595,150
Taxes paid	23,712	397,869	309,974	87,896	431,253	7,571	103,244	202,757	117,682
Travel	6,159	16,472	11,264	5,208	49,298	1,393	17,931	7,410	22,563
Utilities	44,665	705,645	579,103	126,542	440,157	10,118	79,958	209,219	140,862
Business use of home	*3,923	4,767	*4,295	*472	*3,043	--	*435	*1	*2,607
Other business deductions	118,665	1,018,302	802,259	216,043	1,169,499	34,490	436,536	397,917	300,556
Net income [1]	**282,047**	**1,574,798**	**1,125,983**	**448,815**	**1,969,602**	**32,037**	**657,370**	**606,670**	**673,524**

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							
	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
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns	**81,851**	**91,849**	**157,254**	**52,429**	**7,227**	**18,364**	**97,681**	**27,522**
Business receipts, total	**7,595,946**	**10,291,958**	**21,930,939**	**4,692,109**	**3,946,541**	**5,583,466**	**2,919,882**	**2,700,341**
Income from sales and operations	7,561,552	10,221,122	21,797,266	4,636,461	3,918,408	5,528,305	2,857,897	2,616,100
Other business income	34,394	70,835	133,672	55,648	28,133	55,160	61,985	*84,241
Business deductions, total	**7,125,059**	**9,682,607**	**21,332,063**	**4,470,555**	**3,563,735**	**5,480,679**	**2,791,996**	**2,524,238**
Cost of sales and operations	4,677,510	6,185,374	9,558,417	2,419,162	2,919,952	4,551,121	1,719,722	1,804,538
Inventory, beginning of year	1,769,846	1,415,480	315,580	138,317	366,011	603,774	853,530	691,909
Cost of labor	112,745	278,123	586,639	72,849	*32,015	*12,909	33,806	*40,923
Purchases	4,421,290	5,252,029	8,365,821	2,050,736	2,896,360	4,103,542	1,529,387	1,852,061
Materials and supplies	106,128	297,694	290,351	37,415	*3,072	*214,935	9,515	*19,929
Other costs	79,174	319,663	302,804	235,628	*1,486	262,813	244,893	7,019
Inventory, end of year	1,811,673	1,377,615	302,779	115,783	378,992	646,852	951,410	807,304
Advertising expenses	134,007	233,839	408,196	51,689	24,073	20,642	37,917	51,069
Bad debts from sales or services	13,382	14,777	8,293	9,325	6,828	6,687	*1,356	*483
Car and truck expenses	73,725	211,194	129,413	23,172	13,548	13,323	106,069	34,841
Commissions	38,442	118,489	30,309	*6,388	*12,309	*137	7,774	*9,068
Depletion	*111	*3,940	8,318	--	*3	*384	*64	*8
Depreciation	119,081	244,707	734,927	166,909	34,290	68,660	72,028	52,338
Employee benefit programs	5,883	15,373	19,556	*3,242	4,699	*3,114	*2,979	*2,204
Insurance	75,097	129,290	403,806	84,424	24,745	30,606	33,101	33,544
Legal and professional services	43,887	49,262	156,987	37,522	13,535	15,802	12,497	7,520
Meals and entertainment deducted	18,804	48,124	8,660	943	1,023	2,940	10,477	8,286
Mortgage interest	61,870	72,353	219,508	47,779	*3,990	31,545	19,106	28,868
Other interest on business indebtedness	54,806	85,824	185,899	36,509	16,933	33,512	20,425	35,380
Office expenses	40,803	65,858	65,445	6,579	13,947	8,829	12,567	7,205
Pension and profit-sharing plans	*368	4,134	3,199	--	*2,711	*132	*121	*2,104
Rent on machinery and equipment	44,211	45,262	114,116	37,331	6,336	4,094	8,240	*5,252
Rent on other business property	509,067	402,432	1,459,266	221,642	55,851	118,955	202,530	79,682
Repairs	46,469	52,544	328,781	89,863	14,300	29,132	19,882	9,513
Net salaries and wages	463,573	654,996	3,581,200	437,060	222,486	154,823	96,088	139,814
Taxes paid	118,784	170,358	748,470	155,683	30,690	115,151	42,570	29,920
Travel	54,363	55,645	19,658	8,312	4,879	*1,172	41,923	18,886
Utilities	141,346	218,835	1,089,200	250,075	37,338	105,506	54,617	39,301
Business use of home	4,991	34,501	4,700	--	--	*1,088	*7,794	*3,620
Other business deductions	384,479	565,498	2,045,738	376,947	99,267	163,324	262,148	120,793
Net income less deficit [1]	**470,912**	**609,349**	**598,033**	**221,716**	**382,806**	**102,836**	**128,583**	**176,103**
Net income [1]	694,071	962,420	1,393,254	358,117	386,282	182,239	314,659	196,222
Deficit [1]	223,159	353,071	795,220	136,401	*3,476	79,403	186,076	20,120
BUSINESSES WITH NET INCOME								
Number of returns	**53,974**	**55,969**	**88,570**	**26,782**	**6,248**	**10,547**	**47,574**	**19,965**
Business receipts, total	**6,451,999**	**8,193,926**	**15,890,847**	**3,505,033**	**3,923,834**	**4,491,690**	**2,408,372**	**2,041,453**
Income from sales and operations	6,421,054	8,129,989	15,817,301	3,457,619	3,895,701	4,440,853	2,347,242	1,957,778
Other business income	30,945	63,937	73,546	47,414	28,133	50,837	61,130	*83,674
Business deductions, total	**5,757,928**	**7,231,505**	**14,496,715**	**3,146,916**	**3,537,552**	**4,309,501**	**2,093,713**	**1,845,231**
Cost of sales and operations	3,936,774	4,782,503	6,671,591	1,787,664	2,898,233	3,627,641	1,344,371	1,310,369
Inventory, beginning of year	1,142,532	873,758	202,282	92,778	365,748	342,051	582,472	479,159
Cost of labor	108,877	208,270	335,390	*47,398	*32,015	*12,909	*32,943	*13,684
Purchases	3,751,837	3,954,828	5,892,933	1,577,092	2,871,326	3,249,727	1,273,420	1,370,538
Materials and supplies	77,770	267,336	221,591	15,832	*3,008	*212,397	6,835	*2,684
Other costs	57,868	257,745	201,498	*137,630	*1,486	*189,386	142,482	*6,591
Inventory, end of year	1,202,110	779,434	182,102	83,067	375,350	378,830	693,779	562,286
Advertising expenses	106,368	171,140	283,601	33,653	23,856	15,410	30,888	39,505
Bad debts from sales or services	8,087	9,806	5,990	*8,995	6,828	5,367	*1,352	*483
Car and truck expenses	51,672	150,128	89,884	14,329	13,537	9,613	62,536	32,594
Commissions	24,676	103,127	17,909	*5,817	*12,309	*13	2,496	*8,453
Depletion	*13	*2,370	*1,732	--	*3	*42	*55	*8
Depreciation	81,865	187,684	451,751	97,070	34,287	42,147	44,743	39,359
Employee benefit programs	3,782	9,369	16,097	*3,241	4,699	*3,112	*2,930	*329
Insurance	53,284	98,362	291,812	63,447	24,724	25,096	27,617	22,187
Legal and professional services	32,971	23,821	98,581	25,702	13,192	9,626	7,148	5,476
Meals and entertainment deducted	14,337	41,085	6,165	*831	1,023	*1,033	3,969	7,408
Mortgage interest	42,420	53,848	112,753	35,770	*3,990	26,254	18,107	*17,334
Other interest on business indebtedness	28,282	63,116	122,960	19,292	16,928	19,658	15,518	19,789
Office expenses	29,863	44,309	36,992	3,587	13,940	6,814	7,087	6,518
Pension and profit-sharing plans	*132	4,043	2,642	--	*2,711	*132	*121	*2,104
Rent on machinery and equipment	29,455	30,039	84,226	12,429	6,336	3,435	6,441	*3,851
Rent on other business property	368,081	233,363	1,061,223	147,966	54,287	81,312	121,566	51,329
Repairs	34,998	39,986	220,775	53,649	13,617	20,442	10,513	6,885
Net salaries and wages	380,946	479,537	2,500,364	302,975	222,242	118,266	84,291	109,069
Taxes paid	100,089	137,989	499,779	104,776	30,663	89,427	38,207	16,423
Travel	43,305	43,916	13,796	*7,356	4,879	*978	11,041	14,042
Utilities	109,512	152,200	720,373	143,842	37,315	71,935	45,642	29,507
Business use of home	*4,990	22,152	3,915	--	--	*1,088	*6,967	*3,620
Other business deductions	272,026	347,613	1,181,803	274,525	97,954	130,663	200,105	98,590
Net income [1]	**694,071**	**962,420**	**1,393,254**	**358,117**	**386,282**	**182,239**	**314,659**	**196,222**

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			Finance, insurance and real estate				
	Retail trade--Continued				Finance			
	Sales by door-to-door, telephone, etc.	Gift, novelty and souvenir shops	All other retail stores	Total	Total	Credit agencies and mortgage bankers	Security, commodity brokers and services	Other financial services
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns	762,910	77,527	453,664	1,290,603	123,134	17,869	40,610	64,656
Business receipts, total	10,162,872	2,811,014	30,850,837	43,632,470	6,060,992	538,353	2,805,723	2,716,915
Income from sales and operations	9,695,434	2,790,032	30,198,816	42,156,821	5,804,305	537,815	2,686,318	2,580,172
Other business income	467,438	20,982	652,020	1,475,649	256,687	*539	119,405	136,743
Business deductions, total	9,227,903	2,888,877	29,449,780	28,226,527	4,644,824	378,598	2,128,190	2,138,037
Cost of sales and operations	4,583,208	1,597,294	19,562,357	4,701,975	1,409,613	*22,813	937,109	449,691
Inventory, beginning of year	742,393	810,158	4,776,827	1,189,246	220,824	*1,083	78,638	141,103
Cost of labor	45,655	*23,453	400,007	206,506	*8,557	--	*16	*8,541
Purchases	4,103,171	1,512,697	18,157,077	2,572,382	1,086,637	*3,285	745,698	337,654
Materials and supplies	500,634	68,394	661,008	212,311	27,655	*4,010	*10,346	13,299
Other costs	213,491	20,951	537,895	1,705,684	250,850	*18,126	158,019	74,705
Inventory, end of year	1,022,136	838,359	4,970,457	1,184,154	184,910	*3,692	55,609	125,610
Advertising expenses	201,284	56,311	472,525	999,799	79,917	12,241	20,548	47,128
Bad debts from sales or services	20,104	5,228	51,947	163,013	87,375	12,294	6,113	68,968
Car and truck expenses	855,392	70,791	528,751	2,967,803	229,736	36,280	88,571	104,885
Commissions	294,414	9,623	295,283	2,476,504	317,791	56,016	106,306	155,469
Depletion	*140	*6	6,710	11,439	2,113	--	521	1,592
Depreciation	228,814	79,882	645,991	1,270,120	118,544	22,831	27,850	67,863
Employee benefit programs	5,742	*197	34,091	73,932	9,145	*104	6,313	2,728
Insurance	79,256	35,270	340,183	532,929	34,390	2,690	11,269	20,432
Legal and professional services	52,193	32,942	127,453	556,080	93,580	10,827	43,026	39,727
Meals and entertainment deducted	146,407	9,087	67,788	857,589	81,443	5,927	45,709	29,807
Mortgage interest	30,909	37,921	196,600	750,604	88,407	*37,980	14,145	36,283
Other interest on business indebtedness	79,369	35,885	260,526	826,062	287,265	7,861	65,330	214,074
Office expenses	149,004	24,878	248,470	920,469	84,674	4,872	37,177	42,625
Pension and profit-sharing plans	*2,451	*837	4,803	22,300	2,150	*1	1,467	*682
Rent on machinery and equipment	62,328	7,156	96,075	273,505	39,883	*1,146	16,150	22,586
Rent on other business property	176,062	277,996	1,266,994	1,123,417	209,762	26,089	67,950	115,723
Repairs	61,540	27,301	209,521	297,808	25,163	1,792	4,316	19,054
Net salaries and wages	186,664	168,442	1,846,265	1,822,609	206,617	*4,325	88,656	113,636
Taxes paid	75,549	62,646	508,856	443,235	47,505	8,499	11,877	27,129
Travel	265,515	37,635	164,125	473,988	63,387	2,012	24,856	36,519
Utilities	191,052	85,875	613,072	868,274	72,775	8,618	20,306	43,851
Business use of home	83,182	*7,339	43,262	159,025	30,414	*1,786	6,636	21,992
Other business deductions	1,397,323	218,337	1,858,131	5,634,047	1,023,175	91,591	475,989	455,595
Net income less deficit [1]	934,970	-77,863	1,399,064	15,440,236	1,418,428	159,756	678,479	580,193
Net income [1]	1,875,727	222,353	2,542,467	18,126,499	2,208,414	222,927	954,416	1,031,071
Deficit [1]	940,757	300,216	1,143,402	2,686,263	789,986	63,171	275,938	450,878
BUSINESSES WITH NET INCOME								
Number of returns	405,407	33,090	235,952	948,371	79,347	9,153	25,820	44,374
Business receipts, total	8,007,155	1,955,407	24,204,180	38,051,647	4,693,090	402,393	1,957,486	2,333,210
Income from sales and operations	7,676,537	1,939,852	23,680,695	36,769,218	4,527,725	401,909	1,890,690	2,235,125
Other business income	330,618	15,555	523,485	1,282,430	165,365	*484	66,796	98,084
Business deductions, total	6,131,428	1,733,054	21,661,714	19,929,418	2,485,349	179,466	1,003,134	1,302,748
Cost of sales and operations	3,300,245	1,034,526	15,011,803	2,727,654	687,786	*141	350,239	337,405
Inventory, beginning of year	446,181	367,043	3,085,064	480,733	24,353	--	*13,142	11,211
Cost of labor	27,365	*7,106	249,906	137,091	*4,798	--	*16	*4,782
Purchases	2,790,021	1,075,284	14,242,403	1,521,280	599,368	--	*310,699	288,669
Materials and supplies	376,203	20,250	412,949	101,167	14,999	--	*10,335	*4,664
Other costs	175,658	12,092	362,393	996,682	87,997	*141	*29,207	58,649
Inventory, end of year	515,183	447,249	3,340,913	509,299	43,730	--	*13,160	30,570
Advertising expenses	122,164	27,954	321,782	820,164	62,445	4,772	18,898	38,775
Bad debts from sales or services	12,468	*1,352	39,463	19,876	5,276	*294	*1,205	3,777
Car and truck expenses	510,201	24,410	352,130	2,401,475	170,481	23,799	73,403	73,279
Commissions	193,809	*3,920	196,503	1,990,606	238,278	*35,150	68,284	134,843
Depletion	*11	--	4,194	5,940	2,055	--	*496	1,559
Depreciation	116,644	44,916	423,431	892,753	71,832	5,943	18,656	47,233
Employee benefit programs	*4,335	*150	31,418	66,349	7,465	*64	5,278	2,123
Insurance	57,940	16,510	242,178	407,273	20,642	*316	7,122	13,204
Legal and professional services	28,150	9,867	86,857	349,467	42,001	6,515	16,738	18,748
Meals and entertainment deducted	90,336	4,638	42,413	703,473	47,029	4,855	23,610	18,563
Mortgage interest	15,352	27,735	71,677	325,792	21,693	*36	6,840	14,818
Other interest on business indebtedness	53,199	21,905	171,763	354,466	54,497	*3,098	33,671	17,728
Office expenses	73,539	7,880	176,358	747,834	68,999	3,878	28,680	36,441
Pension and profit-sharing plans	*2,277	*837	2,805	17,736	1,392	--	718	*674
Rent on machinery and equipment	44,693	6,717	69,431	203,799	25,508	*150	13,092	12,266
Rent on other business property	119,977	168,485	850,509	872,019	154,109	*18,586	31,602	103,921
Repairs	35,815	15,248	150,749	186,922	8,989	*4	2,521	6,464
Net salaries and wages	148,276	116,492	1,335,692	1,550,856	179,053	*1,204	76,614	101,236
Taxes paid	51,345	34,797	390,946	308,728	30,531	*288	9,814	20,430
Travel	131,103	15,145	98,965	331,261	38,696	*1,951	17,833	18,913
Utilities	114,261	37,850	378,568	671,330	52,829	*1,682	16,806	34,341
Business use of home	58,438	*3,501	29,697	129,821	18,247	*1,786	5,186	11,275
Other business deductions	846,850	108,218	1,182,381	3,843,822	475,516	64,954	175,828	234,734
Net income [1]	1,875,727	222,353	2,542,467	18,126,499	2,208,414	222,927	954,416	1,031,071

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	Finance, insurance and real estate--Continued						
	Insurance		Real estate				
	Insurance agents and brokers	Insurance services	Total	Operators and lessors	Real estate agents and brokers	Subdividers and developers, except cemeteries	Property managers and other real estate
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns	**381,868**	**25,471**	**760,131**	**18,747**	**685,093**	**14,073**	**42,218**
Business receipts, total	**15,684,872**	**642,721**	**21,243,885**	**1,204,318**	**16,626,346**	**1,952,133**	**1,461,089**
Income from sales and operations	15,083,451	639,334	20,629,731	1,110,762	16,206,218	1,887,987	1,424,764
Other business income	601,421	3,387	614,154	93,556	420,127	64,146	36,325
Business deductions, total	**9,145,096**	**462,616**	**13,973,990**	**1,098,238**	**9,882,391**	**2,015,726**	**977,635**
Cost of sales and operations	744,255	*34,909	2,513,199	145,304	915,423	1,229,951	222,520
Inventory, beginning of year	*17,021	*2,896	948,506	28,413	443,804	474,234	2,054
Cost of labor	*72,991	--	124,959	*15,988	89,961	12,272	*6,737
Purchases	278,601	*274	1,206,869	23,725	669,385	508,288	5,472
Materials and supplies	10,993	--	173,663	*59,267	43,921	65,822	4,653
Other costs	397,585	*31,947	1,025,302	42,660	143,912	633,419	205,311
Inventory, end of year	32,936	*208	966,099	24,750	475,560	464,083	1,707
Advertising expenses	273,515	9,493	636,874	16,252	587,506	10,071	23,044
Bad debts from sales or services	8,045	*528	67,066	1,817	31,070	9,321	24,857
Car and truck expenses	1,001,101	62,450	1,674,517	42,241	1,548,619	14,749	68,909
Commissions	796,534	50,577	1,311,602	43,035	1,227,362	19,031	22,174
Depletion	1,479	*33	7,814	*225	7,244	*252	*93
Depreciation	346,124	19,612	785,840	146,987	558,970	33,992	45,890
Employee benefit programs	52,665	*520	11,601	1,103	5,449	2,125	2,925
Insurance	237,200	6,203	255,135	29,521	196,894	11,082	17,639
Legal and professional services	139,949	9,762	312,789	15,397	217,492	49,896	30,005
Meals and entertainment deducted	343,398	15,155	417,593	2,999	390,846	5,915	17,833
Mortgage interest	101,764	*4,721	555,711	196,875	149,640	163,839	45,357
Other interest on business indebtedness	213,374	*2,713	322,710	27,987	199,537	73,413	21,773
Office expenses	366,542	13,989	455,264	10,731	412,479	11,947	20,107
Pension and profit-sharing plans	11,656	*328	8,166	*458	6,229	551	*928
Rent on machinery and equipment	151,833	7,501	74,289	1,833	63,799	2,145	6,512
Rent on other business property	508,888	13,806	390,961	18,739	333,280	13,823	25,119
Repairs	75,675	3,480	193,490	66,547	98,783	9,265	18,894
Net salaries and wages	1,178,144	39,715	398,133	49,691	185,975	59,043	103,424
Taxes paid	141,855	4,937	248,937	63,537	124,887	32,976	27,537
Travel	201,306	22,539	186,756	7,491	159,401	5,400	14,464
Utilities	356,731	12,071	426,697	70,671	303,269	10,628	42,130
Business use of home	46,570	*1,919	80,122	*3,025	67,005	*961	9,131
Other business deductions	1,846,494	125,653	2,638,726	135,771	2,091,233	245,353	166,369
Net income less deficit [1]	**6,544,970**	**187,809**	**7,289,028**	**106,947**	**6,754,015**	**-55,756**	**483,823**
Net income [1]	6,971,195	214,048	8,732,841	225,923	7,627,399	304,215	575,305
Deficit [1]	426,225	26,239	1,443,813	118,976	873,384	359,971	91,482
BUSINESSES WITH NET INCOME							
Number of returns	**291,351**	**18,086**	**559,587**	**10,023**	**506,387**	**7,388**	**35,789**
Business receipts, total	**14,679,581**	**530,145**	**18,148,832**	**701,203**	**14,842,361**	**1,284,691**	**1,320,576**
Income from sales and operations	14,117,630	526,761	17,597,102	620,953	14,424,765	1,258,017	1,293,366
Other business income	561,951	*3,384	551,730	80,250	417,596	26,674	27,210
Business deductions, total	**7,709,944**	**316,503**	**9,417,624**	**476,295**	**7,215,069**	**980,415**	**745,844**
Cost of sales and operations	658,439	*347	1,381,083	23,659	510,074	630,401	216,950
Inventory, beginning of year	*11,111	*280	444,989	3,420	192,290	247,999	*1,281
Cost of labor	*66,186	--	66,107	*4,774	48,229	*7,616	*5,488
Purchases	246,514	*274	675,124	9,297	335,817	327,887	*2,123
Materials and supplies	*4,269	--	81,898	*180	36,118	41,200	*4,400
Other costs	347,673	--	561,012	*7,940	81,840	266,487	*204,744
Inventory, end of year	17,314	*208	448,047	*1,953	184,220	260,789	*1,086
Advertising expenses	235,908	8,945	512,866	9,725	476,571	7,500	19,070
Bad debts from sales or services	7,094		7,506	*608	4,403	*113	*2,382
Car and truck expenses	811,565	53,682	1,365,748	30,359	1,264,888	10,007	60,495
Commissions	679,172	35,128	1,038,028	39,616	973,688	9,134	15,591
Depletion	1,344	*33	2,507	*220	2,185	*14	*88
Depreciation	287,662	16,803	516,456	63,176	404,576	14,343	34,361
Employee benefit programs	50,630	*520	7,734	373	4,075	1,391	1,896
Insurance	213,707	5,433	167,491	14,075	134,140	4,998	14,278
Legal and professional services	114,916	6,302	186,248	4,590	139,065	23,516	19,078
Meals and entertainment deducted	297,708	11,845	346,892	2,130	330,108	3,910	10,744
Mortgage interest	88,351	*4,505	211,243	69,611	67,939	51,998	21,694
Other interest on business indebtedness	167,195	*1,669	131,105	7,433	90,732	20,607	12,333
Office expenses	322,375	10,694	345,766	5,749	318,098	6,441	15,478
Pension and profit-sharing plans	11,618	*328	4,399	*441	*3,421	*122	*416
Rent on machinery and equipment	118,172	*3,983	56,136	996	48,071	1,174	5,894
Rent on other business property	433,167	13,801	270,942	9,859	236,764	5,329	18,991
Repairs	63,895	3,293	110,746	27,440	63,720	4,318	15,267
Net salaries and wages	1,091,357	39,697	240,748	22,340	121,797	22,897	73,714
Taxes paid	129,031	4,361	144,804	28,607	79,787	13,209	23,201
Travel	155,889	15,194	121,482	6,726	105,403	3,122	6,232
Utilities	315,694	5,468	297,339	42,093	212,557	5,280	37,409
Business use of home	43,245	*1,919	66,410	*2,741	61,456	*847	*1,367
Other business deductions	1,411,810	72,551	1,883,945	63,729	1,561,551	139,746	118,918
Net income [1]	**6,971,195**	**214,048**	**8,732,841**	**225,923**	**7,627,399**	**304,215**	**575,305**

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						
	Total	Hotels and other lodging places			Personal services		
		Total	Hotels, motels and tourist courts	Other lodging places	Total	Coin-operated laundry and dry cleaning	Other cleaning, including laundry, dry cleaning, etc.
	(71)	(72)	(73)	(74)	(75)	(76)	(77)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns	7,641,910	49,193	33,604	15,589	1,083,333	16,099	59,001
Business receipts, total	246,899,790	4,394,804	3,737,122	657,682	23,066,054	1,248,651	3,038,493
Income from sales and operations	242,259,008	4,305,456	3,659,297	646,159	22,609,202	1,245,427	2,922,740
Other business income	4,640,783	89,348	77,825	11,523	456,852	3,224	115,753
Business deductions, total	159,945,456	4,526,843	3,936,831	590,011	16,967,296	1,208,756	2,505,367
Cost of sales and operations	35,774,380	441,301	405,023	36,278	4,026,736	140,156	534,185
Inventory, beginning of year	2,861,388	70,949	68,954	*1,995	301,938	11,586	8,387
Cost of labor	5,085,692	97,827	87,474	*10,353	686,421	*44,702	69,549
Purchases	20,070,059	246,617	235,983	10,634	1,898,541	43,582	257,487
Materials and supplies	4,771,561	30,026	26,842	*3,184	832,324	24,115	124,266
Other costs	6,077,131	67,165	56,333	*10,831	702,128	*29,003	83,388
Inventory, end of year	3,091,451	71,282	70,563	*720	394,616	12,833	8,892
Advertising expenses	2,370,787	98,453	93,506	4,947	379,099	8,555	77,791
Bad debts from sales or services	368,750	3,161	3,161		20,155	*6,967	3,076
Car and truck expenses	8,047,127	60,353	43,331	17,022	812,663	21,016	115,300
Commissions	1,994,766	26,405	25,035	1,370	214,062	8,519	11,354
Depletion	58,051	7,520	7,157	*363	2,660	*66	--
Depreciation	9,411,097	549,527	494,440	55,088	964,050	132,388	163,789
Employee benefit programs	517,938	13,827	13,538	*289	20,237	*1,333	*1,880
Insurance	4,904,802	137,953	121,984	15,969	371,233	32,836	80,173
Legal and professional services	2,966,179	39,063	33,072	5,990	139,016	10,390	16,791
Meals and entertainment deducted	1,996,524	7,184	6,844	339	105,684	*260	4,580
Mortgage interest	2,248,395	589,811	528,442	61,369	165,124	32,621	24,526
Other interest on business indebtedness	2,025,814	132,899	115,443	17,456	168,689	18,828	28,477
Office expenses	3,972,260	25,424	22,420	3,004	216,618	3,365	13,534
Pension and profit-sharing plans	404,807	1,824	1,824	--	9,648	*7	*1,296
Rent on machinery and equipment	1,591,068	18,379	16,111	2,268	287,982	28,262	42,305
Rent on other business property	9,416,615	105,859	80,795	25,064	1,795,225	185,563	232,061
Repairs	2,391,299	217,526	185,628	31,898	313,688	40,019	56,130
Net salaries and wages	21,550,250	619,146	516,129	103,017	2,110,497	109,654	493,955
Taxes paid	3,797,716	259,451	231,912	27,538	423,277	24,432	64,927
Travel	2,888,546	19,504	17,244	2,260	175,919	*99	5,138
Utilities	5,467,538	435,517	382,276	53,241	1,036,676	229,604	174,798
Business use of home	1,902,439	6,127	*3,471	*2,656	191,635	*1,337	*4,387
Other business deductions	33,878,309	710,629	588,043	122,585	3,016,726	172,478	354,916
Net income less deficit [1]	86,993,373	-114,971	-182,735	67,765	6,102,257	39,890	533,126
Net income [1]	93,987,148	429,238	310,848	118,389	6,831,852	114,155	605,278
Deficit [1]	6,993,775	544,208	493,584	50,625	729,595	74,265	72,153
BUSINESSES WITH NET INCOME							
Number of returns	6,167,561	28,457	17,582	10,875	864,298	8,958	50,987
Business receipts, total	225,756,239	2,601,849	2,149,458	452,392	20,434,630	846,655	2,639,227
Income from sales and operations	221,603,942	2,560,358	2,114,040	446,318	20,039,408	844,427	2,565,009
Other business income	4,152,297	41,491	35,417	*6,074	395,222	2,227	74,218
Business deductions, total	131,771,387	2,172,733	1,838,731	334,002	13,603,096	732,416	2,033,948
Cost of sales and operations	29,523,927	223,181	213,041	*10,141	3,431,547	89,935	433,850
Inventory, beginning of year	1,902,693	25,850	25,727	*122	236,335	*5,182	8,387
Cost of labor	4,357,239	31,191	31,148	*43	571,493	*36,766	26,318
Purchases	16,191,689	159,825	153,284	*6,541	1,617,554	12,535	246,945
Materials and supplies	3,894,890	16,317	13,183	*3,133	638,202	14,626	82,354
Other costs	5,212,284	14,415	14,047	*368	660,584	*24,998	78,736
Inventory, end of year	2,034,868	24,416	24,350	*66	292,622	*4,172	*8,891
Advertising expenses	1,811,792	34,247	33,332	915	282,933	5,042	53,862
Bad debts from sales or services	186,196	2,065	2,065	--	11,680	*170	*2,507
Car and truck expenses	6,546,978	37,602	25,373	12,228	662,607	14,322	96,058
Commissions	1,652,205	15,595	14,542	*1,052	156,697	*8,508	*7,290
Depletion	52,507	*5,001	*4,811	*190	2,428	*66	--
Depreciation	6,985,969	221,924	204,790	17,134	709,375	74,472	129,831
Employee benefit programs	469,379	7,783	7,733	*50	18,798	*138	*1,851
Insurance	4,207,436	77,654	66,795	10,859	299,399	23,294	65,687
Legal and professional services	2,415,295	21,981	17,406	4,575	107,980	6,546	14,019
Meals and entertainment deducted	1,660,482	5,416	5,119	*297	82,707	*58	4,266
Mortgage interest	1,417,168	207,214	180,315	26,900	105,042	10,762	19,723
Other interest on business indebtedness	1,502,191	64,049	61,929	*2,120	120,565	10,864	19,173
Office expenses	3,392,653	13,579	12,111	1,468	161,244	1,796	12,789
Pension and profit-sharing plans	392,239	*1,178	*1,178	--	7,613	*7	*1,296
Rent on machinery and equipment	1,289,665	8,341	6,258	*2,084	235,874	*21,466	31,692
Rent on other business property	7,971,016	75,078	55,317	*19,761	1,408,663	109,209	205,564
Repairs	1,817,548	102,525	86,095	16,430	241,842	22,809	44,915
Net salaries and wages	19,286,156	317,447	252,961	64,486	1,747,920	85,118	410,654
Taxes paid	3,196,757	136,219	118,563	17,657	336,223	15,476	47,102
Travel	2,278,986	7,712	7,075	*636	142,697	*73	4,240
Utilities	4,330,191	237,526	207,863	29,663	776,506	126,899	147,400
Business use of home	1,609,774	*3,871	*1,215	*2,656	168,090	*1,337	*4,387
Other business deductions	27,774,877	345,546	252,843	92,703	2,384,666	104,048	275,792
Net income [1]	93,987,148	429,238	310,848	118,389	6,831,852	114,155	605,278

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							
	Personal services--Continued				Business services			
	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
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns	**77,754**	**344,343**	**60,769**	**525,369**	**1,941,517**	**71,360**	**405,856**	**1,464,300**
Business receipts, total	**2,122,924**	**7,620,128**	**1,334,481**	**7,701,376**	**45,466,684**	**3,623,614**	**5,501,725**	**36,341,345**
Income from sales and operations	2,107,896	7,551,849	1,320,107	7,461,182	44,665,954	3,609,043	5,483,032	35,573,879
Other business income	15,028	68,280	*14,373	240,194	800,730	14,571	18,694	767,465
Business deductions, total	**1,743,745**	**5,682,184**	**681,484**	**5,145,760**	**32,444,689**	**2,942,780**	**3,942,393**	**25,559,516**
Cost of sales and operations	471,557	1,244,142	33,206	1,603,490	10,680,364	1,441,283	793,347	8,445,735
Inventory, beginning of year	22,095	95,558	*3,177	161,135	730,408	15,388	*18,743	696,277
Cost of labor	*43,124	434,324	--	94,722	1,475,611	143,499	368,494	963,617
Purchases	185,323	441,123	23,583	947,443	6,259,708	688,415	156,116	5,415,177
Materials and supplies	129,381	333,905	*9,506	211,150	1,205,361	188,470	229,633	787,257
Other costs	129,170	38,916	*1,513	420,138	1,831,208	418,800	39,315	1,373,092
Inventory, end of year	37,536	99,683	*4,573	231,099	821,930	13,289	*18,955	789,686
Advertising expenses	43,412	115,483	11,972	121,886	440,724	44,243	52,326	344,155
Bad debts from sales or services	*367	2,251	*90	7,404	111,683	*2,802	*2,151	106,729
Car and truck expenses	123,170	114,970	11,729	426,478	2,342,239	185,826	458,512	1,697,901
Commissions	16,126	93,970	*22,998	61,096	585,076	79,792	11,277	494,006
Depletion	*871	*1,008	*135	*579	13,566	*5,229	--	8,337
Depreciation	143,587	215,649	42,340	266,296	2,047,611	90,625	219,836	1,737,150
Employee benefit programs	*137	7,490	*755	8,643	55,464	2,786	*540	52,137
Insurance	23,596	98,801	13,969	121,859	721,040	32,253	179,589	509,198
Legal and professional services	12,045	46,890	5,964	46,935	410,252	32,164	28,037	350,051
Meals and entertainment deducted	15,737	31,032	*2,728	51,347	396,481	55,443	14,858	326,180
Mortgage interest	*12,816	31,673	8,345	55,144	235,044	*6,775	27,499	200,771
Other interest on business indebtedness	18,451	55,625	*9,904	37,404	352,143	25,974	38,851	287,318
Office expenses	42,561	62,717	4,318	90,122	644,996	32,699	52,366	559,931
Pension and profit-sharing plans	*450	*3,460	--	4,435	25,269	*1,417	*618	23,235
Rent on machinery and equipment	7,005	128,585	55,829	25,995	342,975	31,416	31,664	279,894
Rent on other business property	82,369	982,206	80,005	233,022	1,036,754	73,473	62,358	900,923
Repairs	27,424	83,712	11,132	95,271	549,940	15,681	73,711	460,549
Net salaries and wages	51,015	891,664	167,410	396,798	2,969,844	95,696	761,129	2,113,018
Taxes paid	45,786	158,298	18,672	111,160	515,768	34,593	96,392	384,782
Travel	28,159	28,880	*175	113,467	578,597	34,368	10,878	533,351
Utilities	41,097	363,022	61,947	166,208	794,991	47,896	79,764	667,330
Business use of home	48,699	41,630	*1,447	94,136	370,538	49,783	31,273	289,483
Other business deductions	487,309	879,025	116,414	1,006,583	6,222,971	520,562	915,416	4,787,352
Net income less deficit [1]	**379,179**	**1,938,347**	**652,997**	**2,558,718**	**13,027,943**	**689,834**	**1,559,281**	**10,778,828**
Net income [1]	508,328	2,141,537	655,368	2,807,187	14,761,956	735,296	1,692,631	12,334,029
Deficit [1]	129,148	203,190	*2,371	248,469	1,734,013	45,462	133,350	1,555,201
BUSINESSES WITH NET INCOME								
Number of returns	**46,303**	**290,126**	**58,717**	**409,205**	**1,569,243**	**59,063**	**365,225**	**1,144,955**
Business receipts, total	**1,949,621**	**6,745,659**	**1,273,420**	**6,980,047**	**40,224,207**	**3,334,090**	**5,161,496**	**31,728,621**
Income from sales and operations	1,946,783	6,678,741	1,259,079	6,745,369	39,520,916	3,321,179	5,142,802	31,056,936
Other business income	*2,838	66,918	*14,342	234,678	703,290	12,911	18,694	671,686
Business deductions, total	**1,441,294**	**4,604,525**	**618,053**	**4,172,860**	**25,459,906**	**2,598,794**	**3,468,814**	**19,392,299**
Cost of sales and operations	439,118	1,065,627	32,587	1,370,430	8,438,134	1,334,164	742,174	6,361,796
Inventory, beginning of year	*12,848	81,581	*3,157	125,181	439,927	*14,948	*9,761	415,218
Cost of labor	*42,617	371,139	--	94,653	1,241,794	143,045	346,496	752,252
Purchases	174,919	396,762	22,985	763,408	4,650,618	614,524	149,031	3,887,063
Materials and supplies	118,810	269,390	*9,506	143,516	971,310	185,793	209,249	576,269
Other costs	116,635	34,084	*1,513	404,618	1,577,745	389,142	39,183	1,149,421
Inventory, end of year	26,711	87,330	*4,573	160,945	443,260	*13,288	*11,545	418,427
Advertising expenses	30,892	87,027	11,812	94,299	302,266	42,009	45,097	215,160
Bad debts from sales or services	*358	1,493	*90	7,061	35,390	*1,636	*1,566	32,188
Car and truck expenses	92,851	95,589	11,585	352,203	1,873,142	149,496	411,779	1,311,867
Commissions	*15,212	62,977	*12,839	49,871	492,135	76,659	10,022	405,453
Depletion	*871	*1,008	*135	*347	13,478	*5,229	--	8,249
Depreciation	109,360	155,133	39,597	200,982	1,445,427	74,278	192,456	1,178,693
Employee benefit programs	*137	7,340	*755	8,577	43,500	1,846	*540	41,114
Insurance	18,525	73,065	12,769	106,059	578,599	27,599	154,793	396,206
Legal and professional services	8,616	39,346	5,346	34,106	304,019	21,848	23,328	258,843
Meals and entertainment deducted	9,813	26,239	*1,172	41,158	303,409	38,466	13,931	251,012
Mortgage interest	*7,119	28,289	6,833	32,316	137,911	*1,239	23,895	112,778
Other interest on business indebtedness	17,997	37,378	*9,864	25,289	257,241	11,915	33,741	211,585
Office expenses	28,452	49,755	3,720	64,732	489,915	26,714	43,667	419,535
Pension and profit-sharing plans	*450	*1,426	--	4,435	23,050	*1,417	*618	21,016
Rent on machinery and equipment	6,951	96,673	55,829	23,263	238,778	13,707	18,222	206,849
Rent on other business property	66,447	782,978	76,129	168,335	840,774	70,019	51,874	718,882
Repairs	17,175	66,056	10,134	80,754	418,444	13,186	60,976	344,283
Net salaries and wages	47,881	726,664	141,588	336,015	2,592,663	71,766	677,559	1,843,339
Taxes paid	40,563	127,012	18,072	87,997	434,214	30,532	83,537	320,145
Travel	17,122	22,154	*51	99,057	411,339	28,085	8,544	374,710
Utilities	27,828	280,066	59,473	134,839	611,798	37,252	69,467	505,079
Business use of home	47,682	39,628	*1,447	73,609	316,600	45,258	25,853	245,489
Other business deductions	389,874	731,603	106,227	777,123	4,857,321	474,475	775,177	3,608,030
Net income [1]	**508,328**	**2,141,537**	**655,368**	**2,807,187**	**14,761,956**	**735,296**	**1,692,631**	**12,334,029**

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		
	Total	Automotive repair shops	All other automotive services		Total	Entertainers, producers, agents and related services	All other amusement and recreation services
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns	**378,501**	**266,621**	**111,880**	**250,674**	**658,633**	**346,465**	**312,168**
Business receipts, total	**19,955,431**	**15,592,056**	**4,363,375**	**8,206,079**	**14,416,451**	**6,074,121**	**8,342,330**
Income from sales and operations	19,718,850	15,492,424	4,226,426	8,176,811	13,995,316	5,838,745	8,156,570
Other business income	236,581	99,632	136,949	29,268	421,136	235,376	185,760
Business deductions, total	**17,680,296**	**14,052,345**	**3,627,951**	**6,684,013**	**10,806,567**	**3,682,832**	**7,123,736**
Cost of sales and operations	8,909,224	7,333,333	1,575,891	3,131,738	1,780,455	263,631	1,516,825
Inventory, beginning of year	743,122	575,218	167,904	300,606	321,754	36,439	285,316
Cost of labor	1,012,414	841,967	170,446	370,224	150,924	53,016	97,908
Purchases	6,486,298	5,374,712	1,111,586	2,014,932	1,132,616	78,610	1,054,006
Materials and supplies	890,382	859,645	30,738	523,515	146,237	38,099	108,138
Other costs	557,129	300,375	256,754	221,965	354,483	106,021	248,462
Inventory, end of year	780,120	618,584	161,536	299,504	325,560	48,554	277,005
Advertising expenses	232,143	195,733	36,410	107,300	203,234	73,132	130,102
Bad debts from sales or services	23,292	19,334	3,958	11,436	4,499	*282	4,217
Car and truck expenses	457,638	281,413	176,225	476,136	621,905	346,661	275,244
Commissions	110,692	71,091	39,601	30,038	303,054	200,738	102,316
Depletion	*3,137	*78	*3,060	*1	1,080	164	915
Depreciation	872,801	623,386	249,415	326,185	1,074,632	334,527	740,105
Employee benefit programs	38,694	33,772	4,922	*3,934	10,334	3,478	6,856
Insurance	497,063	349,289	147,774	172,139	187,536	43,927	143,610
Legal and professional services	128,170	101,764	26,406	40,919	265,924	163,977	101,947
Meals and entertainment deducted	28,033	16,942	11,090	19,061	263,009	172,624	90,386
Mortgage interest	229,843	156,828	73,015	74,748	118,473	12,641	105,833
Other interest on business indebtedness	170,478	106,483	63,995	72,538	153,083	37,468	115,615
Office expenses	141,383	113,353	28,030	68,848	160,128	83,670	76,458
Pension and profit-sharing plans	2,186	2,081	*105	*171	9,183	5,368	3,815
Rent on machinery and equipment	96,840	67,030	29,811	39,349	80,042	26,058	53,984
Rent on other business property	716,720	582,845	133,874	265,209	667,505	132,276	535,229
Repairs	209,124	119,000	90,124	99,864	192,115	50,223	141,892
Net salaries and wages	1,887,994	1,551,753	336,242	396,287	658,764	136,232	522,532
Taxes paid	524,133	443,062	81,072	142,890	188,958	30,287	158,671
Travel	35,283	22,727	12,556	25,994	386,068	210,998	175,069
Utilities	578,818	437,568	141,249	264,858	293,261	88,403	204,858
Business use of home	19,471	12,134	*7,338	29,411	120,323	66,862	53,461
Other business deductions	1,767,136	1,411,346	355,789	884,957	3,063,002	1,199,205	1,863,796
Net income less deficit [1]	**2,274,930**	**1,539,709**	**735,220**	**1,522,066**	**3,615,442**	**2,391,277**	**1,224,165**
Net income [1]	2,844,609	1,979,205	865,404	1,653,991	4,774,866	2,805,949	1,968,917
Deficit [1]	569,680	439,496	130,184	131,924	1,159,424	414,672	744,752
BUSINESSES WITH NET INCOME							
Number of returns	**297,587**	**207,708**	**89,879**	**186,963**	**439,995**	**239,752**	**200,242**
Business receipts, total	**16,743,693**	**13,085,852**	**3,657,841**	**7,192,797**	**12,325,623**	**5,508,866**	**6,816,757**
Income from sales and operations	16,530,761	13,007,197	3,523,564	7,170,935	11,967,584	5,293,039	6,674,545
Other business income	212,931	78,654	134,277	21,863	358,039	215,827	142,212
Business deductions, total	**13,898,788**	**11,106,646**	**2,792,142**	**5,538,806**	**7,551,531**	**2,702,905**	**4,848,626**
Cost of sales and operations	7,145,450	5,892,144	1,253,306	2,742,617	1,361,759	190,775	1,170,984
Inventory, beginning of year	481,462	411,841	69,621	201,780	214,911	18,509	196,402
Cost of labor	810,680	670,495	140,184	351,015	130,153	52,329	77,824
Purchases	5,345,060	4,406,873	938,187	1,678,385	855,283	36,782	818,501
Materials and supplies	627,777	607,788	19,989	471,846	101,841	25,213	76,628
Other costs	389,863	229,712	160,151	221,818	287,177	88,235	198,942
Inventory, end of year	509,391	434,565	74,826	182,226	227,606	30,292	197,313
Advertising expenses	151,631	124,352	27,279	87,221	130,335	43,323	87,012
Bad debts from sales or services	18,602	14,942	3,661	8,693	4,021	*204	3,818
Car and truck expenses	363,668	216,732	146,937	379,545	433,866	242,387	191,478
Commissions	74,653	36,687	37,966	19,002	251,859	166,734	85,126
Depletion	*3,137	*78	*3,060	--	863	112	*751
Depreciation	601,725	458,908	142,817	267,794	634,689	216,995	417,694
Employee benefit programs	32,383	28,100	4,283	*3,664	7,186	2,136	5,049
Insurance	364,712	281,861	82,851	141,002	120,147	31,916	88,231
Legal and professional services	86,160	65,326	20,834	35,154	182,221	121,916	60,305
Meals and entertainment deducted	19,776	12,531	7,244	14,950	212,709	136,126	76,583
Mortgage interest	145,046	104,561	40,485	55,458	58,873	10,293	48,580
Other interest on business indebtedness	118,857	89,818	29,039	39,031	97,474	22,811	74,663
Office expenses	105,665	82,072	23,593	55,964	122,628	73,775	48,852
Pension and profit-sharing plans	2,117	*2,012	*105	*171	8,942	5,259	3,683
Rent on machinery and equipment	80,730	56,808	23,922	35,106	67,139	19,695	47,444
Rent on other business property	513,294	398,408	114,886	206,445	468,369	81,714	386,655
Repairs	160,558	99,041	61,516	69,599	110,816	28,783	82,033
Net salaries and wages	1,629,545	1,339,658	289,886	305,280	508,333	114,696	393,637
Taxes paid	404,431	348,305	56,127	117,190	143,759	24,748	119,011
Travel	27,993	17,381	10,612	19,582	296,885	165,146	131,739
Utilities	459,317	346,114	113,204	209,516	198,798	65,738	133,060
Business use of home	18,879	*11,541	*7,338	25,467	106,030	54,171	51,859
Other business deductions	1,370,461	1,079,269	291,192	700,353	2,023,831	883,452	1,140,379
Net income [1]	**2,844,609**	**1,979,205**	**865,404**	**1,653,991**	**4,774,866**	**2,805,949**	**1,968,917**

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
	Medical and health services				Legal services	Educational services	Accounting, auditing, and bookkeeping	Counseling except health	Other services	
	Total	Offices of physicians	Offices of dentists	All other medical and health services						
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
BUSINESSES WITH AND WITHOUT NET INCOME										
Number of returns	**785,419**	**193,458**	**98,805**	**493,156**	**256,405**	**255,574**	**297,670**	**55,504**	**1,629,487**	**166,253**
Business receipts, total	**66,817,813**	**28,561,880**	**17,709,498**	**20,546,435**	**21,454,054**	**2,273,921**	**6,175,794**	**1,822,089**	**32,850,617**	**3,253,437**
Income from sales and operations	65,824,787	27,852,626	17,595,715	20,376,447	20,913,162	2,216,318	6,125,169	1,820,506	31,887,476	3,164,863
Other business income	993,025	709,254	113,784	169,988	540,892	57,603	50,625	*1,583	963,141	88,574
Business deductions, total	**35,833,698**	**12,529,818**	**11,291,049**	**12,012,830**	**11,613,852**	**1,474,659**	**3,700,379**	**801,726**	**17,411,440**	**2,466,454**
Cost of sales and operations	3,463,953	689,857	1,114,220	1,659,876	593,015	110,307	174,208	*19,549	2,443,529	975,650
Inventory, beginning of year	105,776	16,452	1,840	87,484	24,998	8,152	*4,581	*31,743	217,361	252,227
Cost of labor	430,876	105,297	222,279	103,299	40,098	*12,815	48,372	--	760,110	*41,825
Purchases	1,099,631	99,984	168,077	831,570	46,775	55,002	63,767	*25,672	740,499	578,481
Materials and supplies	840,302	133,222	314,053	393,027	12,906	32,160	14,244	*3,210	240,894	41,316
Other costs	1,105,300	356,880	411,946	336,474	493,660	10,257	49,411	*711	683,714	243,025
Inventory, end of year	117,932	21,979	3,975	91,979	25,422	8,079	6,167	*41,787	199,050	181,223
Advertising expenses	441,741	91,070	108,377	242,294	209,758	37,722	54,741	17,159	148,712	24,121
Bad debts from sales or services	28,961	2,770	7,322	18,869	18,265	6,160	*22,489	*102	118,546	4,657
Car and truck expenses	962,874	312,648	101,730	548,496	411,368	143,558	270,358	58,831	1,429,203	154,198
Commissions	249,069	51,676	54,455	142,938	106,665	43,716	19,673	*430	305,886	53,561
Depletion	13,753	7,676	*1,015	5,062	4,386	*84	*3,148	*5	8,713	*1,940
Depreciation	1,731,629	575,691	545,610	610,328	448,296	90,252	274,904	51,337	979,873	75,616
Employee benefit programs	192,089	60,684	65,348	66,057	62,883	1,932	34,095	*250	84,200	2,458
Insurance	1,938,158	1,106,337	405,583	426,238	400,024	22,283	98,516	23,128	335,731	36,211
Legal and professional services	823,946	356,323	200,348	267,275	414,664	17,239	126,214	25,889	534,882	23,495
Meals and entertainment deducted	323,858	122,468	67,204	134,186	227,328	30,596	80,569	25,836	488,886	27,707
Mortgage interest	416,085	102,674	137,054	176,357	108,773	*11,222	55,398	*1,567	242,307	22,643
Other interest on business indebtedness	479,046	124,663	192,872	161,511	190,336	13,356	78,850	5,665	208,730	25,670
Office expenses	1,257,490	474,189	372,742	410,559	624,993	40,900	181,599	62,722	547,159	37,255
Pension and profit-sharing plans	240,646	118,202	92,582	29,862	45,457	--	6,830	*98	63,496	*2,661
Rent on machinery and equipment	361,190	145,106	82,522	133,563	110,206	10,592	50,717	14,755	178,039	16,398
Rent on other business property	2,787,472	1,075,106	775,272	937,094	916,942	81,531	298,108	98,536	646,755	84,655
Repairs	428,335	111,880	148,291	168,163	114,472	29,667	55,898	3,684	176,988	44,486
Net salaries and wages	8,082,803	2,787,654	3,190,204	2,104,944	2,496,670	141,430	707,325	44,661	1,434,828	199,273
Taxes paid	1,038,885	365,023	374,869	298,992	299,990	20,879	92,194	10,179	281,112	32,031
Travel	394,577	144,210	58,963	191,404	158,340	76,423	86,068	18,816	932,958	55,316
Utilities	985,114	325,246	273,916	385,953	390,511	54,536	121,362	30,532	481,363	62,831
Business use of home	168,820	26,301	3,133	139,386	36,239	61,568	52,776	43,141	802,389	4,128
Other business deductions	9,023,204	3,352,362	2,917,417	2,753,425	3,224,271	428,705	754,340	244,854	4,537,155	499,494
Net income less deficit [1]	**30,985,157**	**16,030,055**	**6,418,471**	**8,536,631**	**9,844,101**	**799,285**	**2,475,476**	**1,020,363**	**15,441,322**	**787,645**
Net income [1]	31,511,772	16,226,344	6,436,791	8,848,637	10,116,258	923,364	2,597,407	1,027,074	16,514,761	926,046
Deficit [1]	526,614	196,289	18,320	312,005	272,156	124,079	121,932	6,711	1,073,439	138,400
BUSINESSES WITH NET INCOME										
Number of returns	**694,224**	**174,168**	**93,984**	**426,072**	**220,809**	**208,326**	**258,772**	**49,922**	**1,348,965**	**137,274**
Business receipts, total	**65,063,584**	**27,932,129**	**17,503,539**	**19,627,916**	**20,571,511**	**2,108,587**	**5,880,709**	**1,815,650**	**30,793,400**	**2,592,603**
Income from sales and operations	64,081,470	27,221,917	17,390,073	19,469,479	20,039,318	2,051,279	5,832,030	1,814,068	29,995,815	2,508,056
Other business income	982,114	710,212	113,466	158,437	532,193	57,309	48,679	*1,581	797,585	84,547
Business deductions, total	**33,552,613**	**11,706,352**	**11,066,770**	**10,779,491**	**10,456,181**	**1,185,223**	**3,283,362**	**788,576**	**14,280,570**	**1,666,503**
Cost of sales and operations	3,183,862	542,898	1,111,481	1,529,482	583,184	89,146	157,183	*19,538	2,148,325	598,357
Inventory, beginning of year	100,322	14,886	1,840	83,596	24,998	*6,217	*4,581	*31,737	134,574	96,857
Cost of labor	428,463	105,246	222,279	100,938	39,540	*9,858	48,040	--	695,014	*27,094
Purchases	1,082,808	99,091	168,077	815,641	46,654	48,909	56,687	*25,667	624,239	246,064
Materials and supplies	806,295	128,235	313,534	364,526	11,831	23,792	14,240	*3,210	208,229	41,135
Other costs	879,867	215,681	409,726	254,460	485,584	*6,062	39,802	*711	648,656	221,001
Inventory, end of year	113,892	20,239	3,975	89,678	25,422	*5,691	6,167	*41,787	162,387	33,793
Advertising expenses	418,702	88,712	103,901	226,089	184,057	30,361	49,064	16,581	124,393	19,797
Bad debts from sales or services	23,944	2,749	6,971	14,224	16,364	*6,002	*615	*102	58,717	*2,353
Car and truck expenses	850,154	285,376	99,617	465,161	352,845	95,953	230,365	58,825	1,208,407	124,057
Commissions	207,316	45,288	54,454	107,575	102,432	39,810	13,948	*430	278,327	43,177
Depletion	13,124	7,062	*1,015	5,047	3,896	*65	*3,147	*5	7,362	*5
Depreciation	1,604,077	544,505	526,737	532,835	386,556	64,236	237,939	51,204	761,023	52,624
Employee benefit programs	185,388	58,665	64,987	61,736	57,829	*1,848	33,279	*250	77,471	*2,392
Insurance	1,846,782	1,070,512	397,496	378,775	373,525	16,629	91,923	22,675	274,389	26,635
Legal and professional services	774,232	328,947	196,023	249,262	355,925	11,575	109,751	25,746	400,552	14,894
Meals and entertainment deducted	300,143	119,426	66,100	114,617	203,701	22,861	74,925	25,823	394,062	23,601
Mortgage interest	379,713	98,782	134,883	146,049	97,547	*11,203	50,716	*1,567	166,879	9,451
Other interest on business indebtedness	440,813	113,709	186,546	140,558	136,649	6,736	64,061	5,665	151,052	9,561
Office expenses	1,210,061	461,823	369,153	379,085	553,446	34,119	155,041	56,461	434,529	32,052
Pension and profit-sharing plans	239,015	116,735	92,582	29,699	45,296	--	6,827	*98	57,932	*1,912
Rent on machinery and equipment	341,728	130,794	80,939	129,995	91,690	10,276	43,047	14,755	122,200	10,275
Rent on other business property	2,691,199	1,044,854	755,051	891,294	834,976	63,678	261,657	98,311	508,572	66,701
Repairs	405,147	108,594	146,616	149,937	103,012	20,216	47,551	3,682	134,156	22,747
Net salaries and wages	7,827,652	2,702,362	3,141,065	1,984,225	2,318,332	127,200	683,341	44,621	1,183,824	160,367
Taxes paid	1,003,537	352,079	369,271	282,186	278,328	19,868	86,807	10,122	226,057	18,785
Travel	345,591	136,718	57,759	151,114	131,657	59,682	63,196	18,759	753,893	47,683
Utilities	923,188	311,874	269,708	341,606	346,316	46,267	104,274	30,084	386,602	48,894
Business use of home	129,775	21,513	3,133	105,129	26,671	45,920	35,905	43,126	689,441	3,530
Other business deductions	8,207,471	3,012,377	2,831,282	2,363,811	2,871,949	361,571	678,798	240,146	3,732,404	326,656
Net income [1]	**31,511,772**	**16,226,344**	**6,436,791**	**8,848,637**	**10,116,258**	**923,364**	**2,597,407**	**1,027,074**	**16,514,761**	**926,046**

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

* 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.