

Sole Proprietorship Returns, 1993

by *Therese M. Cruciano*

Nonfarm sole proprietorship profits for 1993 increased from \$154.0 billion for 1992 to \$156.5 billion. This small 1.6 percent increase reflects a modest growth in both receipts and deductions for 1993. While receipts increased by 2.7 percent to \$757.2 billion, deductions increased by 3.0 percent to \$600.8 billion.

The slow growth of sole proprietorship profits was exemplified by the services industrial division. This division, the largest industrial division for sole proprietorships, showed a slight decrease in profits for 1993. Among services, which included 59 percent of all sole proprietorship profits, the largest amount, \$32.9 billion, was reported by the medical and health services industrial group. This amount was only 1.5 percent more than 1992. While slow growth was the general trend for sole proprietorships for 1993, some industrial divisions, such as finance, insurance, and real estate, and construction, showed sizable increases in profits.

Receipts and Profits

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 1993 increased 2.3 percent, from 15.5 million for 1992 to 15.8 million (Figure A) [1]. The two largest industrial divisions, services and wholesale and retail trade, showed slight increases (1.2 percent and 0.9 percent, respectively) in the number of sole proprietorship returns in 1993. Sole proprietorship total business receipts for all industries (the sum of "income from sales and operations" and "other business income") increased 2.7 percent from \$737.1 billion to \$757.2 billion (Figure B) [2]. For 1993, all of the sole proprietorship industrial divisions reported dollar increases in receipts, except wholesale and retail trade and manufacturing, which decreased 1.1 percent and 0.3 percent, respectively. Of the sole proprietorship industrial divisions reporting increases in receipts, finance, insurance, and real estate showed the largest percentage increase, 15.0 percent.

Another industrial division showing a large increase was construction. The \$10.8 billion growth in construction receipts was the largest dollar increase of all the industrial divisions for 1993.

Sole proprietorship profits for 1993 increased only 1.6 percent compared to 1992, from \$154.0 billion to \$156.5 billion [3]. This percentage change represents a slower growth than the 8.8 percent increase for 1992. While both receipts and deductions increased for 1993, deductions

Figure A

Nonfarm Sole Proprietorship Returns, Tax Years 1992 and 1993

Industrial division	Number of returns		
	1992 (1)	1993 (2)	Percentage increase (3)
All Industries	15,495,419	15,848,119	2.3
Agricultural services; forestry, and fishing.....	411,180	497,148	20.9
Mining.....	131,093	124,138	-5.3
Construction.....	1,908,511	1,926,626	0.9
Manufacturing.....	460,845	472,334	2.5
Transportation and public utilities.....	615,174	711,367	15.6
Wholesale and retail trade.....	2,835,467	2,860,073	0.9
Finance, insurance, and real estate.....	1,277,992	1,273,020	-0.4
Services.....	7,622,911	7,718,150	1.2
Nature of business not allocable.....	232,247	265,262	14.2

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

grew at a slightly faster rate, thereby slowing the growth in profits. When inflation is taken into account, 1993 profits decreased by 0.5 percent (Figure C) [4]. This constant-dollar decline was only the second such decline since 1982, the other being for the recession year 1991.

After the economy recovered from the recession of the early 1980's, sole proprietorship profits rose sharply each year from 1983 through 1988, as receipts grew more rapidly than deductions. After 1988, the growth in receipts slowed, resulting in small year-to-year changes (Figure D). For 1993, receipts increased by 2.7 percent to \$757.2 billion (in current dollars). In constant dollars, the amount is still below 1988 levels. From 1982 until 1992, profits gradually increased as a percentage of receipts (Figure E). This trend ended for 1993, with a 1.1 percent decrease.

Deductions and Losses

Total business deductions (cost of sales and operations, plus business expenses, including expenses for a home office) increased 3.0 percent from 1992 to \$600.8 billion for 1993 [5,6]. The ratio of deductions to receipts increased for the first time since 1982, corresponding with the smaller increase in sole proprietorship profits (Figure F). Much of this gain in deductions can be attributed to the cost of sales and operations, which accounted for nearly half of total business deductions. This deduction increased 5.6 percent, from \$274.2 billion for 1992 to \$289.6 billion for 1993. The other half of business deductions increased only 0.7 percent for 1993, to \$311.2 billion. The home office business deduction, reported on nearly 1.6 million sole proprietorship returns, increased

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Figure B

Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1992-1993

[Money amounts are in billions of dollars]

Industrial group	Total business receipts			Total business deductions			Net income (less deficit)		
	1992	1993	Percentage increase	1992	1993	Percentage increase	1992	1993	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries.....	737.1	757.2	2.7	583.1	600.8	3.0	154.0	156.5	1.6
Agricultural services, forestry, and fishing..	18.4	20.2	9.8	15.3	17.2	12.4	3.1	3.0	-3.2
Mining.....	5.6	6.3	12.5	5.2	6.3	21.2	0.4	0.1	-75.0
Construction.....	96.6	107.4	11.2	79.7	89.2	11.9	16.9	18.2	7.7
Special trade contractors.....	66.9	70.4	5.2	53.6	56.2	4.9	13.3	14.2	6.8
Manufacturing.....	27.2	27.2	-0.3	23.7	23.9	0.8	3.5	3.2	-8.6
Transportation and public utilities.....	33.3	35.9	7.8	28.6	30.8	7.7	4.7	5.1	8.5
Wholesale and retail trade.....	247.3	244.7	-1.1	233.3	229.9	-1.5	13.9	14.8	6.5
Wholesale trade.....	40.3	38.8	-3.7	34.8	33.8	-2.9	5.4	5.0	-7.4
Retail trade.....	207.0	205.9	-0.5	198.5	196.1	-1.2	8.5	9.8	15.3
Food stores.....	35.5	34.7	-2.3	34.3	33.4	-2.6	1.2	1.3	8.3
Automotive dealers and service stations.....	54.8	55.7	1.6	53.6	53.9	0.6	1.2	1.8	50.0
Finance, insurance, and real estate.....	45.9	52.8	15.0	28.8	33.9	17.7	17.1	18.9	10.5
Finance.....	6.9	9.8	42.0	5.0	8.1	62.0	1.9	1.7	-10.5
Insurance.....	17.0	18.1	6.5	9.5	10.1	6.3	7.5	7.9	5.3
Real estate.....	21.9	25.0	14.2	14.2	15.7	10.6	7.7	9.2	19.5
Services.....	259.5	260.3	0.3	166.4	167.9	0.9	93.1	92.4	-0.8
Business and personal services.....	71.8	67.6	-5.8	50.8	48.1	-5.3	21.1	19.5	-7.6
Medical services.....	70.4	70.7	0.4	37.9	37.7	-0.5	32.4	32.9	1.5
Legal services.....	23.6	24.1	2.1	12.4	12.8	3.2	11.2	11.3	0.9
Consulting and management services.....	18.8	19.8	5.3	8.3	9.5	14.5	10.5	10.3	-1.9
Nature of business not allocable.....	3.3	2.4	-27.3	2.1	1.6	-23.8	1.2	0.8	-33.3

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

2.5 percent to more than \$3.0 billion. The services industrial division accounted for \$2.1 billion, or 67.8 percent, of this deduction (Figure G).

Figure C

Nonfarm Sole Proprietorship Profits, Tax Years 1982-1993

[Money amounts are in billions of dollars]

Tax year	Net income (less deficit), current dollars	Percentage increase	Net income (less deficit), constant dollars ¹	Percentage increase
	(1)	(2)	(3)	(4)
1982.....	50.6	-4.7	60.4	-10.3
1983.....	60.4	19.4	69.3	14.7
1984.....	70.8	17.2	77.8	12.3
1985.....	78.8	11.3	83.5	7.3
1986.....	90.4	14.7	93.3	11.8
1987 ²	105.5	16.7	105.5	13.1
1988 ²	126.3	19.7	121.6	15.2
1989 ²	132.7	5.1	122.3	0.6
1990 ²	141.4	6.6	124.8	2.0
1991 ²	141.5	0.1	120.3	-3.6
1992 ²	154.0	8.8	127.4	5.9
1993 ²	156.5	1.6	126.7	-0.5

¹ Constant dollars are based on the overall implicit price deflator for gross domestic product (1987=100), computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, July issue, 1989 through 1993; and for years before 1989, in the *National Income and Product Accounts of the United States*, Volume 2, 1959-88.

² Net income (less deficit) after 1986 is after passive loss limitations.

For 1993, positive net income increased by 2.0 percent to \$177.0 billion, while net losses grew by 5.1 percent to \$20.5 billion (Figure H). Although the 2.0 percent increase is small compared to the 6.8 percent increase for 1992, positive net income has consistently increased over the years. On the other hand, net losses increased steadily

Figure D

Receipts and Deductions, Tax Years 1982-1993

[Money amounts are in billions of dollars]

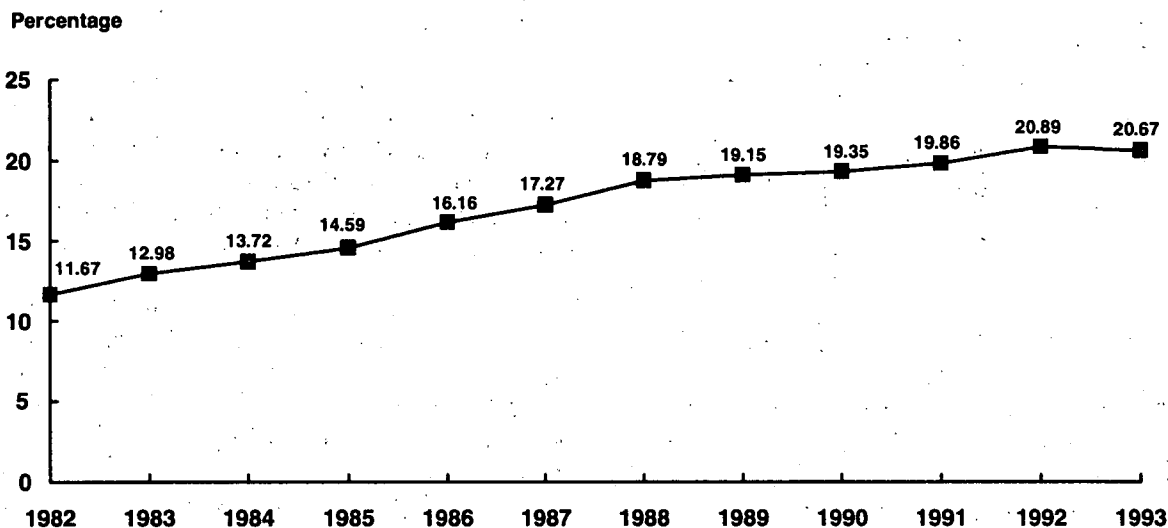
Tax year	Total business receipts		Total business deductions	
	Current dollars	Constant dollars ¹	Current dollars	Constant dollars ¹
	(1)	(2)	(3)	(4)
1982.....	433.7	517.5	383.1	457.2
1983.....	465.2	533.5	404.8	464.2
1984.....	516.0	567.0	445.3	489.3
1985.....	540.0	572.0	461.3	488.7
1986.....	559.4	577.3	469.0	484.0
1987.....	610.8	610.8	505.4	505.4
1988.....	672.0	646.8	545.7	525.2
1989.....	692.8	638.5	560.2	516.3
1990.....	730.6	644.8	589.2	520.0
1991.....	712.6	606.0	571.2	485.7
1992.....	737.1	609.7	583.1	482.3
1993.....	757.2	613.1	600.8	486.5

¹ Constant dollars are based on the overall implicit price deflator for gross domestic product (1987=100), computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, July issue, 1989 through 1993; and for years before 1989, in the *National Income and Product Accounts of the United States*, Volume 2, 1959-88.

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Figure E

Profits as a Percentage of Receipts, Tax Years 1982-1993



NOTE: Profits after 1986 are after passive loss limitations

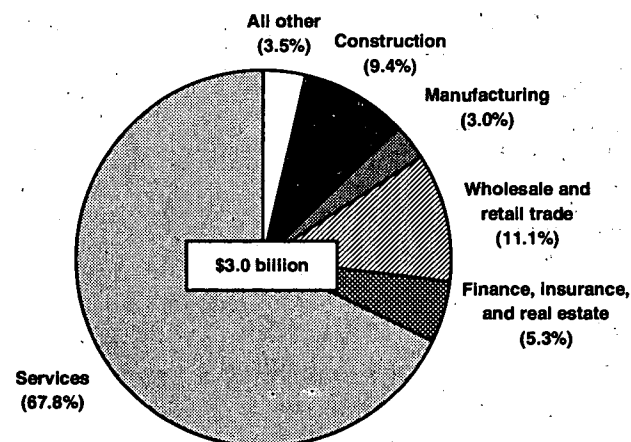
until 1987, when losses dropped 9.0 percent. After 1987, net losses increased steadily until 1992, when they declined 6.7 percent to \$19.5 billion.

The depreciation deduction for 1993 increased by 7.3 percent, the largest increase since 1985. Some of this increase may be attributable to the provision of the Omnibus Budget Reconciliation Act of 1993 (OBRA '93) which increased the amount of capital expenditures that certain small businesses could immediately deduct (according to Code section 179) from \$10,000 to \$17,500 [7]. The total depreciation deduction began to decline starting with 1987, following enactment of the Tax Reform Act of 1986 (TRA '86). TRA '86 reduced the allowable depreciation

deduction by lengthening the cost recovery periods and changing the depreciation methods for property placed in service after 1986. The depreciation deduction dropped 3.0 percent for 1987, the first such decrease since 1961. After increasing slightly for 1988, its decline resumed until 1992, when it began to increase, again. The 1993 depreciation deduction, \$25.0 billion, accounted for 4.2 percent of total business deductions. For 1986, the last year prior to TRA '86, the depreciation deduction was

Figure G

Nonfarm Sole Proprietorship Home Office Business Deduction, by Industrial Division, Tax Year 1993



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

Figure F

Business Deductions as a Percentage of Receipts, Tax Years 1982-1993

(Money amounts are in billions of dollars)

Tax year	Total deductions (1)	As a percentage of total receipts (2)
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	80.6
1991.....	571.2	80.2
1992.....	583.1	79.1
1993.....	600.8	79.3

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Figure H

Net Income, Net Loss, and Depreciation, Tax Years 1982-1993

(Money amounts are in billions of dollars)

Tax year	Net income	Net loss	Depreciation
	(1)	(2)	(3)
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 ¹	123.8	18.3	25.6
1988 ¹	145.5	19.2	26.1
1989 ¹	152.4	19.7	24.5
1990 ¹	161.7	20.2	23.7
1991 ¹	162.4	20.9	23.1
1992 ¹	173.5	19.5	23.3
1993 ¹	177.0	20.5	25.0

¹ Net losses after 1986 are after passive loss limitations.

\$26.4 billion and accounted for 5.6 percent of total business deductions.

TRA '86 also placed restrictions on "passive losses," effective for 1987, in an effort to curb investment in "tax shelters" [8]. However, the restrictions had a very limited effect on overall sole proprietorship profits, amounting to only \$81.8 million for 1993, down from \$100.6 million for 1992.

Tax Year 1992 was the first year the Schedule C-EZ, *Net Profit From Business*, a simplified version of the Schedule C, *Profit or Loss From Business*, was available for certain smaller businesses. (These two schedules are the source of the sole proprietorship statistics.) Taxpayers

could use the Schedule C-EZ if they had gross receipts of \$25,000 or less; business expenses of \$2,000 or less; used the cash accounting method; had no inventories; did not report a net loss from the business; had only one business as a sole proprietor; had no employees; claimed no depreciation or amortization deductions or a deduction for home business expenses; and had no prior-year disallowed passive activity losses from the business. Taxpayers using the Schedule C-EZ did not itemize business deductions. Therefore, the detailed deductions in Table 2 are slightly understated and will not add to the totals.

The numbers and percentages of nonfarm sole proprietorship returns filed on Schedule C-EZ are presented by industrial division (Figure I). Of the almost 1.8 million Schedule C-EZ returns filed for 1993, about 1.1 million, or 63.0 percent, were filed by taxpayers in the service industries. In contrast, there were nearly 1.4 million Schedule C-EZ returns filed in 1992, about 65.0 percent of which were concentrated in the services industries. For 1993, business receipts from Schedule C-EZ filers totaled \$6.1 billion, or 0.8 percent of total business receipts reported. However, the business deductions reported on the Schedule C-EZ returns, accounted for only 0.1 percent of total business deductions. Even in the services division, with its concentration of Schedule C-EZ filers, deductions reported on Schedule C-EZ accounted for only 0.3 percent of total business deductions reported.

Figure I

Sole Proprietorship Returns with Schedule C-EZ Compared to All Sole Proprietorship Returns, Tax Year 1993

(Money amounts are in millions of dollars)

Industrial division	Number of returns			Total business deductions		
	Total	With Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)
All Industries.....	15,848,119	1,767,794	11.2	600,765.1	776.2	0.1
Agricultural services, forestry, and fishing.....	497,148	75,120	15.1	17,173.7	33.9	0.2
Mining.....	124,138	6,852	5.5	6,251.0	4.8	0.1
Construction.....	1,926,626	167,661	8.7	89,249.0	91.0	0.1
Manufacturing.....	472,334	32,266	6.8	23,940.8	17.7	0.1
Transportation and public utilities.....	711,367	47,017	6.6	30,814.5	22.4	0.1
Wholesale and retail trade.....	2,860,073	160,618	5.6	229,919.6	54.0	(¹)
Finance, insurance, and real estate.....	1,273,020	88,562	7.0	33,930.5	45.6	0.1
Services.....	7,718,150	1,114,584	14.4	167,894.2	489.4	0.3
Nature of business not allocable.....	265,262	75,115	28.3	1,591.9	17.4	1.1

¹ Less than 0.05 percent.

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

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Industry Trends

Half of all industrial divisions showed an increase in sole proprietorship profits for 1993. Finance, insurance, and real estate showed the largest percentage increase. Net income less deficit for this division grew by 10.5 percent, from \$17.1 billion to \$18.9 billion (Figure B). Of the other principal divisions characterized by sole proprietorship activity, construction profits increased 7.7 percent, while wholesale and retail trade showed a 6.5 percent increase. Profits for services declined 0.8 percent primarily because of declines in "business and personal services" and "consulting and management services". However, services still accounted for 59.0 percent of all sole proprietorship profits.

Using receipts as a measure of business size, Figure B also shows that services continued to be the largest division, with 34.4 percent of all sole proprietorship

The services division was the largest, with 34.4 percent of sole proprietorship receipts.

receipts. Total receipts for this division, at \$260.3 billion, were 0.3 percent more than those reported for 1992. Total deductions for the services division increased 0.9 percent to \$167.9 billion. While some of the smaller groups within the services division (such as engineering services and counseling, except health practitioners) showed substantial percentage increases in profits, most of the larger industrial groups showed little or no increase. Business and personal services reported sizable decreases in receipts and deductions, which caused their net profits to decrease 7.6 percent to \$19.5 billion. Medical and health services reported slight changes in both receipts and deductions. The net effect of these changes was that profits for this industrial group increased 1.5 percent to \$32.9 billion. However, this was the smallest percentage increase since 1981 [9]. Consulting and management services combined, while showing a sizable increase of 5.3 percent in receipts, reported a 1.9 percent decline in profits because of a 14.5 percent increase in deductions. Legal services reported moderate increases in both receipts and deductions, generating a small increase in profits to \$11.3 billion.

Wholesale and retail trade was the second largest sole proprietorship division in terms of receipts, with 32.3 percent of the total for 1993. For this division, both receipts and deductions declined slightly. Automotive dealers and service stations reported slight increases in both receipts and deductions over 1992, which caused their combined net profits to increase to \$1.8 billion. Conversely, food stores reported decreases in both

receipts and deductions, yet the net effect of these two decreases was that profits for sole proprietorship food stores increased by 8.3 percent. Profits for retailers increased to \$9.8 billion, while profits for wholesalers decreased to \$5.0 billion. As a result, total profits for the entire wholesale and retail trade division increased 6.5 percent to \$14.8 billion.

The third largest industrial division for sole proprietorships was construction, with receipts totaling \$107.4 billion. This amount was 14.2 percent of all sole proprietorship receipts for 1993, representing an 11.2 percent increase from the year before. Deductions likewise increased, by 11.9 percent. This led to a 7.7 percent increase in overall profits. Special trade contractors reported the largest portion of these profits. As a group, they showed increases of 5.2 percent for receipts and 6.8 percent for profits.

The fourth largest division was finance, insurance, and real estate, which accounted for 7.0 percent of sole proprietorship receipts for 1993. These receipts increased by 15.0 percent to \$52.8 billion. When combined with a 17.7 percent increase in deductions, the resulting increase of 10.5 percent in net profits gave finance, insurance, and real estate the largest percentage gain in profits of all the principal industrial divisions. A 19.5 percent increase in profits for the real estate industry group contributed greatly to the profits of this industrial division. The continuing decline in interest rates for 1993 most likely contributed to the increased profits of the real estate industry group by increasing the demand for real estate.

Summary

For 1993, profits for nonfarm sole proprietorships rose by 1.6 percent to \$156.5 billion. Receipts and deductions both increased, but by larger percentages. However, in constant dollars, profits for 1993 actually decreased 0.5 percent. The largest percentage increases in profits among principal industrial divisions were 10.5 percent for finance, insurance, and real estate, and 7.7 percent for construction. The services division accounted for 59.0 percent of the overall profits for 1993, although profits decreased by 0.8 percent to \$92.4 billion. Medical services experienced its smallest increase in profits in over a decade, despite the fact that its profits were the largest of any group in the services industrial division for 1993. Total 1993 depreciation deductions increased 7.3 percent, with the increased expensing of capital expenditures under a provision of Omnibus Budget Reconciliation Act of 1993 (OBRA '93). However, with the gradual decline that began after enactment of the Tax Reform Act of 1986 (TRA '86), this depreciation deduction was still less than 1985 levels.

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Data Sources and Limitations

The 1993 sole proprietorship estimates are based on a stratified probability sample of unaudited individual income tax returns, Forms 1040 and 1040PC, processed by the Internal Revenue Service during 1994. Returns in the sample were stratified based on: (a) the presence or absence of Schedule C, *Profit or Loss From Business (Sole Proprietorship)* or Schedule C-EZ, *Net Profit From Business (Sole Proprietorship)* and Schedule F, *Profit or Loss From Farming*; (b) the larger of positive income or negative income (i.e., "adjusted gross income" before statutory adjustments); and tax year. The returns were selected at rates that ranged from 0.02 percent to 100 percent. The 1993 nonfarm sole proprietorship data are based on a sample of 35,808 returns and a population of 15,854,389 returns [10]. The corresponding sample and population for the 1992 data were 34,236 and 15,673,472 returns, respectively.

Since the data presented in this article are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CV's) are used to measure that magnitude. Estimated coefficients of variation for the number of returns and money amounts for selected items are presented in Figure J. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in the appendix to this issue of the *Bulletin*.

Figure J

Coefficients of Variation for Selected Items, Tax Year 1993

[Number of returns is in thousands--money amounts are in billions of dollars]

Item	Number of returns	Coefficient of variation (percent)	Amount	Coefficient of variation (percent)
	(1)	(2)	(3)	(4)
Total receipts.....	15,442.5	0.01	757.2	0.02
Total deductions.....	14,423.6	0.01	600.8	0.02
Net income (less deficit)...	15,631.8	0.01	156.5	0.02
Depreciation.....	5,772.4	0.02	25.0	0.02

Notes and References

[1] For 1993, the 15,848,119 nonfarm sole proprietorship returns accounted for 17,714,121 nonfarm businesses. Actually, there may have been more businesses than those counted; processing for tax administration purposes allows only three businesses (reported on separate Schedules C) per return, and combines any

remaining businesses onto one (or more) of the three Schedules C. *Statistics of Income--1981, Sole Proprietorship Returns* contains a more detailed explanation of the relationship between proprietors and proprietorships.

For purposes of the statistics, if a proprietor owned more than one business, the statistics for each business were combined with those of the proprietor's dominant business and included in the industrial group for that business activity. 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 for a specific industrial group.

The *Standard Industrial Classification Manual, 1987*, issued by the U.S. Office of Management and Budget, was used to classify data by industry. These classifications were applied on a "per business" (rather than on a "per establishment") basis for *Statistics of Income* by combining various industry groups, although businesses were further combined as described above. While the wording of the industry titles used for the sole proprietorship statistics diverge somewhat from those appearing in the *Standard Industrial Classification Manual*, the definitions are consistent.

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

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

[4] Based on the overall implicit price deflator for gross domestic product. See U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, July issue, 1989 through 1993; for

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years before 1989, *National Income and Product Accounts of the United States*, Volume 2, 1959-88. The deflator represents the annual average of current-weighted prices, based on 1987=100. Indices used for Figures C and D were:

<u>Year</u>	<u>Indices</u>	<u>Year</u>	<u>Indices</u>
1982	83.8	1988	103.9
1983	87.2	1989	108.5
1984	91.0	1990	113.3
1985	94.4	1991	117.6
1986	96.9	1992	120.9
1987	100.0	1993	123.5

- [5] Sole proprietors report personal, i.e., nonbusiness, income and expense items apart from business income or loss, which are reported on the attached Schedules C, *Profit or Loss From Business* (or, to a lesser extent, on Schedule C-EZ, *Net Profit From Business*). Salaries paid to owners 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 on Schedule A, *Itemized Deductions*. However, the owner of a sole proprietorship 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.
- [6] Business deductions include the home office business deduction. After 1990, home office expenses were calculated separately on Form 8829, *Expenses for Business Use of Your Home*, and the deductible portion brought forward to the Schedule C. In some cases, these expenses were limited to tentative profit. Prior to 1990, these expenses were not limited and were included with other expenses on the Schedule C, such as depreciation deduction, utilities, and "other" expenses.
- [7] Part of the cost of certain tangible property placed in

service after 1992 (as described in section 179 of the Internal Revenue Code) may be treated as an expense rather than a capital expenditure (for which depreciation could be claimed over several years). The maximum amount of this allowable tax return deduction was increased from \$10,000 to \$17,500 for 1993. The total amount of this deduction claimed for 1993 for all individual taxpayers (including sole proprietorships) was \$13.5 billion, an increase of 32.4 percent compared to 1992.

- [8] Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts are passed directly through to the owners), 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'86) gradually eliminated the use of passive losses as a means to offset nonpassive income, such as salaries and wages. TRA'86 provided for a 5-year phase-in (ending in 1991) of the limitations on passive losses for investments made prior to 1987; for 1993, the restrictions applied to all passive losses. However, exceptions of up to \$25,000 were made for certain real estate losses. Under prior law, passive losses were fully deductible.
- [9] For 1981, profits for the sole proprietorships in the medical and health services industrial group decreased 1.0 percent. However, after 1982, annual profits showed substantial growth (double-digit growth from 1984 through 1990) over the previous year. For more information regarding this growth, see "Sole Proprietorship Returns, 1992," *Statistics of Income Bulletin*, Fall 1994, Volume 14, Number 2, pp. 37-38.
- [10] The small difference between the number of returns in the population and the total number of returns in Tables 1 and 2 is mainly due to amended returns and tentative returns, data from which are not reflected in these statistics.

Sole Proprietorship Returns, 1993

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							Net income less deficit
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All nonfarm industries.....	15,848,119	757,215,452	24,964,396	4,733,446	20,274,625	9,430,614	72,730,891	156,458,803
Agricultural services, forestry, and fishing.....	497,148	20,169,374	1,235,191	169,120	277,177	333,172	2,739,815	2,994,137
Agricultural services.....	411,316	17,356,818	981,077	155,092	245,268	256,314	2,495,684	2,368,528
Veterinary services, including pets.....	22,470	3,324,261	150,994	26,433	73,869	90,522	653,626	776,555
Livestock breeding.....	19,877	194,790	45,338	423	7,683	6,038	18,445	-117,849
Animal services, except livestock breeding, and veterinary.....	85,414	4,631,500	166,212	10,619	92,316	52,871	259,246	30,935
Landscape and horticultural services.....	237,660	6,853,236	469,446	81,847	66,819	79,027	1,020,157	1,478,689
Farm labor, management, and crop services.....	45,895	2,353,032	149,087	35,769	4,582	27,856	544,211	200,198
Forestry, except logging.....	16,462	701,254	56,540	11,575	2,976	5,208	71,871	127,121
Commercial fishing.....	69,323	2,108,044	188,396	2,454	27,474	64,731	172,180	517,827
Hunting and trapping.....	*47	*3,258	*9,179	--	*1,459	*6,918	*79	*-19,339
Mining.....	124,138	6,334,808	423,711	18,862	53,910	137,588	246,035	93,628
Metal mining.....	4,678	6,809	16,990	3	1,677	4	1,282	-46,722
Coal mining.....	*987	*91,636	*7,585	*28	*55	*2,312	*8,434	*-2,456
Oil and gas extraction.....	115,727	5,980,908	377,747	9,033	50,906	128,529	190,867	126,091
Quarrying and nonmetallic minerals, except fuels.....	2,746	255,455	21,388	9,797	1,272	6,743	45,452	16,713
Construction.....	1,926,626	107,420,172	3,350,865	597,556	611,086	992,734	16,434,279	18,171,267
General building contractors and operative builders.....	342,442	32,820,968	669,710	137,007	142,995	370,700	4,194,883	3,505,182
General building contractors.....	290,594	28,152,482	577,796	115,082	114,664	332,101	3,643,076	2,925,060
Operative builders.....	51,848	4,668,486	91,914	21,925	28,331	38,600	551,807	580,122
Heavy construction contractors.....	58,577	4,176,490	272,842	54,829	19,917	52,473	648,797	471,969
Highway and street construction.....	20,384	1,425,850	104,002	7,857	3,059	20,292	235,853	229,373
Heavy construction, except highway.....	38,193	2,750,640	168,840	46,972	16,858	32,181	412,944	242,596
Special trade contractors.....	1,525,607	70,422,714	2,408,314	405,720	448,173	569,561	11,590,599	14,194,116
Plumbing, heating, and air conditioning.....	132,269	10,021,826	334,461	40,919	72,933	110,802	1,537,776	1,086,543
Painting and paperhanging.....	229,246	6,444,734	162,477	24,660	45,070	42,889	1,022,628	2,098,620
Electrical work.....	117,609	5,301,194	164,877	17,600	37,884	37,256	880,446	929,423
Masonry, stonework, tile setting, and plastering.....	160,765	7,609,349	192,033	35,057	25,766	44,811	1,612,594	1,808,072
Carpentering and flooring.....	489,369	18,073,908	496,329	68,257	115,201	106,960	2,508,097	4,354,129
Roofing, siding, and sheet metal work.....	101,089	4,868,200	92,500	27,583	32,771	24,057	795,267	988,101
Concrete work.....	42,478	2,460,614	79,529	27,204	11,327	22,291	492,093	403,376
Miscellaneous special trade contractors.....	252,781	15,642,889	886,109	164,440	107,221	180,495	2,741,698	2,525,852
Manufacturing.....	472,334	27,157,994	1,344,741	232,268	697,544	375,248	4,064,428	3,216,585
Food and kindred products.....	10,270	1,188,680	19,823	9,517	17,625	8,531	151,612	180,954
Textile mill products.....	*11	*79,269	*906	*361	*922	*543	*26,591	*2,144
Apparel and other textile products.....	48,335	2,330,629	68,528	9,991	79,715	34,812	531,000	282,820
Lumber and wood products, except furniture (including logging).....	95,903	7,699,002	598,560	85,362	33,138	128,523	1,054,579	774,371
Furniture and fixtures.....	45,227	1,509,359	47,761	2,795	52,589	15,964	265,843	262,314
Printing, publishing, and allied industries.....	106,093	4,868,059	175,182	73,913	157,064	70,263	598,704	542,604
Leather and leather products.....	*4,087	*199,464	*880	--	*9,273	*42	*730	*9,852
Stone, clay, and glass products.....	27,605	433,839	30,240	7,524	26,631	9,794	41,751	40,890
Primary metal industries.....	*2,224	*476,580	*10,242	*753	*3,012	*734	*1,907	*22,625
Fabricated metal products.....	26,905	1,525,949	83,452	2,763	34,647	24,989	276,043	216,416
Machinery, except electrical.....	38,286	2,730,042	179,621	17,838	121,693	44,244	522,001	444,568
Electrical and electronic equipment.....	11,555	661,339	12,231	1,371	26,159	1,855	95,210	83,372
Paper and allied products.....	*4,998	*204,066	*5,676	*4,819	--	*1,395	*27,374	*6,624
Other manufacturing industries.....	50,836	3,251,715	111,640	15,261	135,075	33,557	471,083	347,031
Transportation and public utilities.....	711,367	35,886,552	2,972,259	683,383	381,710	626,089	3,174,596	5,071,564
Local and interurban passenger transit.....	76,462	1,782,770	95,913	91,586	67,143	38,452	92,938	476,464
Taxicabs.....	39,039	681,492	7,312	66,317	61,477	7,920	--	239,177
Bus and limousine transportation.....	36,142	1,068,004	84,834	25,226	5,271	29,394	83,654	232,712
Other highway passenger transportation.....	*1,281	*33,275	*3,766	*44	*395	*1,137	*9,284	*4,575
Trucking and warehousing.....	478,197	28,454,289	2,564,798	548,676	208,099	523,351	2,673,195	3,795,960
Trucking, local and long distance, including trash collection without own dump.....	359,079	26,713,934	2,508,697	528,920	180,333	504,691	2,576,527	3,218,129
Courier or package delivery service.....	118,810	1,617,054	50,118	15,616	12,254	11,961	73,257	555,935
Public warehousing.....	308	123,301	5,982	4,140	15,512	6,699	23,411	21,896
Water transportation.....	9,138	276,798	55,753	1,661	3,985	18,011	1,281	-10,701
Air transportation.....	12,344	351,576	43,102	293	17,122	10,485	1,791	146,224
Transportation services.....	91,458	3,626,808	124,867	32,343	75,757	19,589	240,661	397,667
Travel agents and tour operators.....	38,087	2,530,186	33,744	10,361	51,925	3,364	160,881	145,745
Other transportation services.....	53,371	1,096,622	91,123	21,982	23,831	16,226	79,780	251,921
Communication services.....	23,875	836,950	63,635	2,915	6,434	10,146	136,274	158,606
Utilities, including dumps, snowplowing, road cleaning, etc.....	19,894	557,361	24,193	5,908	3,171	6,055	28,456	107,344

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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							Net income less deficit
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ²	Payroll ³	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wholesale and retail trade.....	2,880,073	244,689,874	4,253,104	753,554	7,019,955	2,293,831	16,369,267	14,771,612
Wholesale trade.....	416,143	38,813,767	515,403	85,738	426,697	209,122	1,264,967	4,978,555
Durable goods, including machinery, wood, metals, etc.....	249,912	20,909,160	332,881	45,386	234,033	111,291	809,563	3,364,008
Nondurable goods, including food, fiber, chemicals, etc.....	166,231	17,904,807	182,522	40,352	192,665	97,830	455,404	1,614,547
Retail trade.....	2,443,930	205,876,107	3,737,702	667,817	6,593,258	2,084,709	15,104,300	9,793,057
Building materials, paint, hardware, garden supply, and mobile home dealers.....	53,142	8,412,262	225,359	17,059	114,250	124,917	724,451	560,780
Lumber and other building materials dealers.....	10,711	2,143,907	51,105	1,617	10,641	18,432	154,391	122,862
Paint, glass, and wallpaper stores.....	4,122	460,712	9,987	6,225	10,704	3,415	77,922	53,177
Hardware stores.....	10,612	2,298,784	41,611	3,472	45,983	33,742	211,284	148,952
Retail nurseries and garden supply stores.....	17,627	1,972,129	68,460	3,627	41,352	21,484	143,197	130,799
Mobile home dealers.....	10,069	1,536,730	54,197	2,119	5,569	49,844	137,658	104,989
General merchandise stores.....	48,154	5,065,019	96,230	2,153	135,812	36,517	200,776	530,845
Variety stores.....	11,491	1,393,418	16,072	827	46,629	14,079	85,184	99,624
Computer and software stores.....	19,341	2,080,621	49,721	446	40,558	8,147	8,998	375,845
Other general merchandise stores.....	17,322	1,590,981	30,438	879	48,625	14,291	106,594	55,376
Food stores.....	152,212	34,711,250	512,927	82,928	866,329	308,337	2,135,573	1,291,164
Grocery stores.....	83,374	26,422,754	340,528	60,182	442,240	225,253	1,317,182	896,281
Retail bakeries.....	21,847	1,765,527	72,733	6,989	117,416	36,216	360,072	134,850
Miscellaneous food stores.....	46,991	6,522,969	99,667	15,777	306,673	46,668	458,319	260,033
Automotive dealers and service stations.....	192,931	55,661,101	445,464	83,272	750,116	438,429	2,364,869	1,758,106
Motor vehicle dealers--new car dealers (franchised).....	13,672	1,721,872	6,078	2,061	995	11,255	56,915	39,349
Motor vehicle dealers--used cars only.....	65,857	16,476,374	64,734	15,789	154,394	168,874	337,105	505,770
Auto parts and accessories and selected home supply stores.....	34,335	5,316,029	76,477	13,026	132,356	56,837	407,418	314,662
Gasoline service stations.....	36,439	26,159,866	230,214	47,319	418,362	108,000	1,349,899	523,538
Boat dealers.....	4,526	942,731	11,180	362	7,841	16,352	25,188	14,997
Miscellaneous automotive dealers.....	38,103	5,044,228	56,781	4,715	36,168	79,111	188,343	359,789
Apparel and accessory stores.....	73,582	5,902,184	81,071	31,990	513,937	57,056	449,310	214,596
Men's and boy's clothing stores.....	2,058	338,853	2,343	1,493	6,432	3,107	27,290	8,763
Women's ready-to-wear stores.....	11,596	952,889	11,273	5,922	114,327	7,643	96,038	-19,491
Women's accessory and specialty stores.....	11,007	436,481	4,301	4,719	18,934	5,248	17,366	52,687
Family clothing stores.....	6,680	1,287,511	18,720	552	104,208	17,415	87,161	3,124
Shoe stores.....	8,545	1,359,997	9,698	9,277	127,821	12,849	84,502	106,269
Apparel and accessory stores, not elsewhere classified.....	31,696	1,526,453	34,736	10,028	142,215	10,793	136,953	63,244
Furniture and home furnishings stores.....	98,310	9,735,733	293,334	50,895	340,748	138,750	927,910	502,449
Furniture stores.....	33,525	3,873,542	88,985	23,209	107,280	65,516	298,219	194,943
Home furnishings and equipment stores, except appliances.....	22,116	2,206,974	72,232	13,677	98,091	27,052	282,332	112,111
Household appliance stores.....	8,272	1,089,265	19,617	7,681	53,177	12,292	177,387	117,864
Television, audio, and electronic stores.....	12,211	1,597,531	32,287	1,388	33,602	15,382	177,387	70,704
Music and record stores.....	22,186	968,420	80,213	4,940	48,598	12,319	47,699	8,825
Eating and drinking places.....	223,906	26,151,796	838,638	146,945	1,729,059	383,628	4,984,965	1,275,236
Eating places.....	150,360	21,741,116	708,303	121,213	1,521,582	324,066	4,470,116	1,004,190
Drinking places.....	44,939	4,101,151	125,863	25,662	195,204	56,407	501,989	210,022
Catering services.....	28,608	309,529	4,472	70	12,273	3,155	12,860	61,024
Miscellaneous retail stores.....	1,601,692	60,236,762	1,244,678	252,575	2,143,008	599,077	3,316,447	3,659,882
Drug stores.....	6,987	4,403,783	37,081	11,102	58,865	12,276	280,118	438,432
Liquor stores.....	17,583	5,557,424	77,035	8,780	172,709	54,214	203,354	121,984
Used merchandise and antique stores.....	116,387	3,743,862	86,472	43,206	247,842	35,574	155,795	144,509
Sporting goods and bicycle shops.....	33,609	2,792,339	46,880	16,535	61,952	41,549	199,011	114,093
Book stores.....	12,234	1,013,801	27,108	717	67,402	8,487	98,263	-2,322
Stationery stores.....	6,478	951,834	15,111	2,028	63,752	25,350	108,133	-9,817
Jewelry stores.....	39,493	3,614,189	49,077	24,168	182,033	28,860	219,681	332,034
Hobby, toy, and game shops.....	48,056	1,772,052	19,577	3,881	116,895	12,602	75,794	-25,209
Camera and photographic supply stores.....	2,447	187,836	7,256	142	26,223	3,510	16,430	6,256
Luggage and leather goods stores.....	1,618	224,602	6,746	1,135	21,804	2,230	428	25,765
Fabric and needlework stores.....	14,336	434,218	11,670	1,428	37,187	626	37,188	6,858
Catalog or mail order.....	112,823	2,667,689	41,123	4,760	44,843	19,489	62,290	-100,195
Vending machine selling.....	39,592	812,821	164,746	13,946	11,548	12,151	37,857	28,547
Sales by door-to-door, telephone, etc.....	868,042	12,883,922	212,074	50,114	138,078	92,444	285,785	1,594,188
Gift, novelty, and souvenir shops.....	78,349	2,531,860	78,321	11,714	291,778	43,730	143,943	-81,338
Fuel oil dealers.....	2,833	1,042,186	24,871	453	2,370	7,771	39,435	66,552
Florists.....	45,644	2,511,473	73,722	23,201	129,364	30,885	344,468	42,360
Other retail shops.....	157,182	13,091,070	266,004	35,463	468,562	167,329	1,010,478	959,185

Footnote at end of table.

Sole Proprietorship Returns, 1993

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 ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance, insurance, and real estate.....	1,273,020	52,816,574	1,275,832	331,003	1,210,382	1,188,577	2,474,109	18,865,707
Finance.....	129,807	9,772,973	150,871	49,069	218,816	258,562	285,241	1,683,498
Credit agencies and mortgage bankers.....	19,847	816,780	14,623	4,586	9,202	10,128	23,121	227,088
Security and commodity brokers and services.....	59,112	5,838,613	56,536	21,476	124,216	74,390	121,973	907,680
Security brokers and dealers.....	16,998	3,108,591	8,186	12,081	6,408	19,147	8,399	259,169
Investment advisors and services.....	30,549	1,290,981	21,728	8,963	48,362	31,498	56,511	432,634
Commodity contract brokers, exchanges, and services.....	11,565	1,439,041	26,625	431	69,446	23,745	57,063	215,878
Other financial services.....	50,847	3,117,580	79,712	23,007	85,398	174,044	140,147	548,731
Insurance agents and brokers.....	347,886	16,015,056	320,163	161,433	522,232	200,487	1,355,725	7,082,215
Insurance services.....	53,614	2,065,086	73,371	12,130	22,423	9,153	172,975	861,117
Real estate.....	741,713	24,963,459	731,426	108,370	446,911	700,376	660,168	9,238,877
Real estate property managers.....	43,593	1,753,936	55,377	4,211	78,905	56,003	94,880	448,624
Operators and lessors of buildings.....	14,008	660,021	80,303	674	8,483	146,548	38,613	21,895
Operators and lessors, other than buildings.....	8,849	440,865	53,330	1,880	12,718	67,117	16,239	42,660
Real estate agents and brokers.....	655,959	19,406,804	501,269	97,968	339,579	259,742	425,955	8,496,808
Title abstract companies.....	5,679	199,248	5,898	2,046	900	6,440	41,199	84,937
Subdividers and developers.....	15,625	2,502,584	35,248	1,593	6,326	164,525	43,281	144,152
Services.....	7,718,150	260,305,190	10,078,983	1,911,634	9,998,940	3,496,437	27,147,472	92,431,030
Hotels and other lodging places.....	43,187	5,000,841	619,690	28,433	98,695	660,630	792,174	10,106
Hotels, motels, and tourist courts.....	31,794	4,473,834	554,601	19,497	84,800	593,771	678,441	26,633
Rooming and boarding houses.....	7,188	349,967	31,699	8,451	11,876	43,519	98,510	-5,784
Camps and camping parks.....	4,206	177,041	33,390	486	2,019	23,340	15,222	-10,743
Personal services.....	1,177,758	27,604,865	1,027,572	307,152	1,957,391	288,103	2,927,035	7,996,061
Coin-operated laundries and dry cleaning.....	19,384	1,278,717	119,827	18,822	214,115	47,148	189,426	88,758
Other cleaning services, including laundry, dry cleaning, garment, carpet, and upholstery.....	60,834	3,100,332	115,763	54,351	230,776	36,390	671,324	623,076
Photographic portrait studios.....	55,875	2,220,058	144,241	30,993	120,225	15,985	145,730	354,069
Beauty shops.....	395,128	8,454,446	240,562	131,523	1,044,245	105,142	1,230,264	2,493,735
Barber shops.....	60,284	1,327,517	55,774	34,839	111,906	10,430	156,629	515,831
Funeral service and crematories.....	12,091	767,617	43,360	9,675	13,198	6,249	61,791	235,749
Miscellaneous personal services, including valet parking.....	574,162	10,456,179	308,044	26,949	222,926	66,759	471,872	3,684,844
Business services.....	1,819,590	39,994,976	1,999,873	315,320	891,098	434,685	3,566,598	11,483,369
Advertising, except direct mail.....	61,720	2,916,414	96,451	9,787	73,173	14,212	126,209	475,479
Consumer credit reporting and collecting services.....	5,711	68,154	2,192	-	7,152	-	*17,032	*2,909
Janitorial and related services to buildings.....	454,918	5,471,322	184,898	30,395	27,009	27,142	926,579	1,950,841
Computer and data processing services.....	148,986	3,317,389	214,830	33,197	81,955	26,495	239,074	1,327,580
Mailing, reproduction, commercial art and photography, and stenographic services.....	217,540	4,926,669	235,644	49,439	170,932	28,828	250,627	1,564,994
Computer repair, maintenance, and leasing.....	16,499	509,478	42,160	665	15,894	6,364	63,503	30,722
Equipment rental and leasing, except computer and automotive.....	26,121	1,668,416	407,440	20,611	22,459	107,634	129,482	176,377
Other business services.....	888,094	21,117,133	816,258	171,226	492,523	224,010	1,814,092	5,954,467
Automobile repair and services.....	367,467	22,420,562	996,380	237,988	886,047	351,055	3,015,602	2,253,576
Automotive rentals or leasing, without drivers.....	9,168	266,810	106,530	799	453	18,158	10,862	17,178
Automobile parking, except valet.....	2,274	217,106	7,166	24,050	67,323	3,438	24,205	37,498
Automotive repair shops.....	285,686	18,471,707	712,529	200,424	750,200	241,776	2,586,019	1,786,165
Automotive services, except repair.....	70,339	3,464,939	170,154	12,715	88,071	87,683	394,517	412,735
Miscellaneous repair services.....	254,098	8,696,570	347,116	52,240	248,649	127,523	551,490	1,834,565
TV and audio equipment repair.....	22,765	506,621	12,308	1,708	47,548	2,986	19,088	105,753
Electrical repair, except TV and audio equipment.....	49,359	1,827,851	73,551	10,489	42,138	17,376	131,864	281,884
Reupholstery and furniture repair.....	31,941	1,153,884	27,923	2,429	68,363	21,341	141,873	228,133
Other miscellaneous repair.....	150,032	5,208,214	233,335	37,613	90,599	85,821	258,665	1,218,797
Motion pictures.....	55,539	2,198,912	219,587	30,914	186,069	21,301	225,462	438,923
Motion picture and video production.....	27,000	809,055	63,830	27,476	26,095	6,049	55,124	279,884
Motion picture and tape distribution and allied services.....	10,739	119,532	6,396	3	1,213	266	50	53,591
Motion picture theaters.....	*561	*136,779	*6,765	*941	*14,922	*2,696	*24,391	*6,625
Video tape rentals.....	17,240	1,133,547	142,596	2,494	143,839	12,290	145,897	98,823
Amusement and recreation services, except motion pictures.....	578,919	12,206,174	866,745	92,322	448,502	161,033	605,997	2,633,277
Entertainers, producers, agents, and related services.....	357,408	5,782,709	380,121	56,466	143,311	24,332	110,559	1,930,951
Bowling centers.....	*1,253	*209,689	*24,446	*672	*819	*17,420	*22,105	*46,361
Professional sports and racing, including promoters and managers.....	72,239	2,522,524	204,422	9,793	26,035	38,682	164,454	347,193
Other amusement and recreational services.....	121,928	3,218,367	239,024	21,806	186,938	73,280	270,936	252,044
Physical fitness facilities.....	26,090	472,885	18,732	3,584	91,399	7,319	37,943	56,729

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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 ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Services—Continued								
Medical and health services.....	776,057	70,656,135	1,880,926	423,410	2,862,023	802,764	9,451,475	32,935,728
Offices of physicians.....	212,145	28,503,400	592,981	142,200	1,037,696	182,337	2,994,389	16,055,031
Offices of dentists.....	97,925	20,579,409	688,688	118,274	862,758	307,246	3,974,077	7,628,347
Offices of osteopathic physicians.....	8,369	1,482,195	36,083	8,349	42,555	18,126	180,188	841,959
Offices of chiropractors.....	29,579	3,904,029	134,617	43,422	229,771	60,597	576,631	1,443,476
Offices of optometrists.....	12,220	2,532,395	84,463	10,061	144,862	39,759	345,036	735,868
Offices of podiatrists.....	4,544	759,267	32,359	8,499	43,978	15,126	96,233	270,875
Registered and practical nurses.....	54,598	905,701	15,373	4,384	9,252	3,723	17,769	645,040
Nursing and personal care facilities.....	47,548	2,298,399	77,030	3,867	75,077	104,396	584,702	263,916
Medical and dental laboratories.....	26,826	1,178,122	21,359	12,650	52,253	7,274	155,999	540,503
Other medical and health services.....	282,304	8,513,215	197,973	71,703	363,822	64,179	526,450	4,510,713
Legal services.....	300,922	24,069,720	483,245	133,809	1,151,105	211,513	2,866,045	11,299,219
Educational services.....	248,882	2,362,999	133,343	34,736	125,446	20,174	182,604	638,167
Child day care.....	521,943	4,538,093	146,402	6,514	85,729	58,346	356,871	1,511,424
Ministers and chaplains.....	227,787	2,952,830	60,947	936	30,897	28,973	183	1,702,284
Engineering services.....	111,860	4,836,916	162,516	21,674	119,435	80,449	537,233	2,220,510
Architectural services.....	67,383	2,658,397	115,133	17,129	105,504	21,946	311,091	684,637
Surveying services.....	20,766	704,288	28,386	5,563	15,183	7,164	210,976	170,968
Accounting, auditing, and bookkeeping services.....	297,991	6,461,965	294,864	53,499	343,519	81,100	768,574	2,654,428
Management services.....	95,964	2,772,144	48,988	20,650	44,701	33,528	165,536	1,587,161
Consulting services.....	667,548	17,053,278	527,236	116,156	245,462	91,379	534,544	8,755,121
Public relations.....	18,373	468,123	30,190	2,638	13,290	855	5,151	182,670
Counseling, except health practitioners.....	66,117	2,647,400	90,845	10,552	140,196	13,917	72,829	1,438,836
Nature of business not allocable.....	265,262	2,434,914	28,709	36,066	23,920	6,939	80,891	843,274

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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 ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	Net income less deficit
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries.....	11,872,224	662,829,577	18,266,299	3,710,309	16,229,367	6,323,451	62,069,951	176,983,281
Agricultural services, forestry, and fishing.....	349,940	17,904,877	785,348	141,985	236,547	234,014	2,392,814	3,829,633
Agricultural services.....	282,750	15,458,109	651,015	127,976	208,885	181,144	2,168,938	3,167,676
Veterinary services, including pets.....	17,420	3,237,266	142,439	26,433	73,869	82,686	643,605	801,784
Livestock breeding.....	5,176	100,498	8,853	—	101	1,936	625	36,698
Animal services, except livestock breeding, and veterinary.....	42,056	3,966,136	73,915	4,551	70,679	20,996	191,057	393,508
Landscape and horticultural services.....	180,031	6,056,406	312,659	61,935	59,981	51,260	894,153	1,702,406
Farm labor, management, and crop services.....	38,067	2,097,804	113,149	35,057	4,255	24,265	439,498	233,280
Forestry, except logging.....	12,799	656,005	36,457	11,575	2,505	4,730	69,274	143,027
Commercial fishing.....	54,391	1,790,763	97,874	2,433	25,157	48,140	154,603	618,930
Hunting and trapping.....	—	—	—	—	—	—	—	—
Mining.....	78,554	4,175,472	202,116	13,408	30,511	50,405	161,469	920,490
Metal mining.....	192	4,993	1,155	—	—	—	—	—
Coal mining.....	*937	*17,274	*589	*17	—	*33	*3,500	*951
Oil and gas extraction.....	75,911	3,955,710	183,980	4,917	29,245	47,204	116,422	886,399
Quarrying and nonmetallic minerals, except fuels.....	1,514	197,495	16,392	8,474	1,266	3,166	41,547	30,311
Construction.....	1,631,821	96,433,715	2,753,164	467,473	503,409	717,151	14,348,328	19,738,445
General building contractors and operative builders.....	282,212	28,734,732	505,280	105,831	102,973	204,484	3,440,161	4,140,380
General building contractors.....	235,722	24,651,090	423,126	86,025	93,920	180,032	2,981,073	3,492,035
Operative builders.....	46,490	4,083,643	82,154	19,807	9,053	24,451	459,088	648,345
Heavy construction contractors.....	43,469	3,550,413	217,881	28,180	13,576	38,141	542,248	555,113
Highway and street construction.....	16,719	1,277,061	94,587	4,877	1,822	15,150	201,443	239,207
Heavy construction, except highway.....	26,750	2,273,352	123,294	23,303	11,755	22,990	340,804	315,906
Special trade contractors.....	1,306,140	64,148,569	2,030,004	333,462	386,860	474,526	10,365,920	15,040,952
Plumbing, heating, and air conditioning.....	103,355	8,946,380	287,881	38,832	51,699	93,936	1,292,272	1,241,747
Painting and paperhanging.....	207,546	6,211,079	123,047	24,207	40,266	38,100	977,452	2,168,801
Electrical work.....	86,916	4,702,324	147,442	16,810	27,295	28,082	809,567	1,017,141
Masonry, stonework, tile setting, and plastering.....	146,475	7,245,028	186,506	31,708	24,212	39,255	1,534,616	1,843,031
Carpentering and flooring.....	436,079	16,309,865	424,288	44,260	104,918	90,608	2,147,400	4,494,709
Roofing, siding, and sheet metal work.....	90,070	4,593,694	89,057	26,254	32,426	19,737	753,024	1,026,018
Concrete work.....	38,851	2,307,846	74,024	25,355	10,960	21,808	464,675	438,575
Miscellaneous special trade contractors.....	196,847	13,832,353	697,757	126,036	95,084	142,999	2,386,715	2,810,929
Manufacturing.....	310,777	23,537,026	1,089,088	192,121	530,185	253,119	3,522,035	3,917,420
Food and kindred products.....	5,238	968,043	16,848	8,052	9,051	7,426	123,923	208,533
Textile mill products.....	*11	*79,269	*906	*361	*922	*543	*26,591	*2,144
Apparel and other textile products.....	33,552	1,949,540	62,443	8,361	76,838	9,822	466,170	325,985
Lumber and wood products, except furniture (including logging).....	68,301	7,100,848	527,383	68,291	27,335	107,119	983,094	909,422
Furniture and fixtures.....	25,319	1,279,823	35,932	2,124	36,171	12,254	234,863	344,837
Printing, publishing, and allied industries.....	67,417	3,949,445	124,571	57,208	94,122	33,086	453,481	729,372
Leather and leather products.....	503	174,823	314	—	*9,273	—	—	*10,507
Stone, clay, and glass products.....	15,530	368,105	14,264	7,349	21,353	6,023	37,002	82,720
Primary metal industries.....	*2,223	*474,623	*10,127	*753	*3,012	*625	*1,455	*23,532
Fabricated metal products.....	14,869	1,430,202	65,522	1,276	26,931	23,435	269,354	255,357
Machinery, except electrical.....	30,158	2,268,031	127,975	17,737	90,329	28,958	437,435	513,848
Electrical and electronic equipment.....	8,107	578,048	7,990	1,371	20,466	1,472	76,969	103,829
Paper and allied products.....	*4,998	*204,066	*5,676	*4,819	—	*1,395	*27,374	*6,624
Other manufacturing industries.....	34,550	2,712,159	89,135	14,419	114,382	20,960	384,323	400,710
Transportation and public utilities.....	581,016	29,648,349	2,101,188	563,592	260,602	439,152	2,449,258	5,980,520
Local and interurban passenger transit.....	69,125	1,549,318	65,689	81,840	55,970	28,731	52,278	529,607
Taxicabs.....	37,804	666,669	7,312	66,317	51,410	7,920	—	239,300
Bus and limousine transportation.....	30,044	849,528	54,614	15,480	4,213	19,673	43,482	285,166
Other highway passenger transportation.....	*1,278	*33,121	*3,763	*44	*346	*1,137	*8,796	*5,141
Trucking and warehousing.....	397,393	23,437,761	1,857,066	446,514	141,345	378,358	2,079,067	4,377,280
Trucking, local and long distance, including trash collection without own dump.....	295,164	21,926,846	1,810,839	431,686	125,369	366,923	2,010,949	3,763,855
Courier or package delivery service.....	101,978	1,442,155	43,063	13,117	7,364	9,680	59,862	583,546
Public warehousing.....	*252	*68,760	*3,163	*1,711	*8,611	*1,756	*8,256	*29,879
Water transportation.....	6,617	210,409	6,532	902	3,679	4,329	1,281	74,742
Air transportation.....	8,025	295,144	25,530	106	12,644	4,539	901	187,701
Transportation services.....	67,244	2,918,527	102,385	26,140	38,427	14,915	189,888	487,733
Travel agents and tour operators.....	20,382	2,029,724	23,970	9,559	33,532	2,996	130,784	200,787
Other transportation services.....	46,862	888,804	78,414	16,581	4,895	11,918	59,104	286,947
Communication services.....	17,825	743,570	26,026	2,770	5,499	5,239	102,535	206,846
Utilities, including dumps, snowplowing, road cleaning, etc.....	14,785	493,620	17,960	5,319	3,039	3,042	23,308	116,609

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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 ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ²	Payroll ³	Net income less deficit
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade.....	1,635,393	201,987,882	2,814,059	531,753	5,015,822	1,571,971	12,832,829	20,795,068
Wholesale trade.....	299,045	33,898,870	399,596	71,029	328,465	156,891	1,072,577	5,667,159
Durable goods, including machinery, wood, metals, etc.....	182,670	18,569,425	252,873	35,945	169,323	79,018	694,210	3,766,177
Nondurable goods, including food, fiber, chemicals, etc.....	116,375	15,329,545	146,724	35,084	159,142	77,873	378,366	1,900,982
Retail trade.....	1,336,348	168,088,912	2,414,463	460,725	4,687,357	1,415,081	11,760,252	15,127,909
Building materials, paint, hardware, garden supply, and mobile home dealers.....	41,294	6,998,690	171,149	14,058	81,122	87,851	538,848	711,002
Lumber and other building materials dealers.....	9,967	1,742,823	43,791	1,146	8,947	8,404	105,441	138,162
Paint, glass, and wallpaper stores.....	4,118	454,031	9,232	6,196	10,704	3,369	76,829	53,464
Hardware stores.....	6,653	1,821,076	30,165	2,649	37,708	23,928	147,240	177,109
Retail nurseries and garden supply stores.....	11,321	1,607,230	45,403	1,956	19,737	13,142	107,398	212,466
Mobile home dealers.....	9,235	1,373,530	42,558	2,111	4,027	39,008	101,939	129,801
General merchandise stores.....	36,409	4,681,992	82,731	2,052	99,091	23,913	184,068	627,395
Variety stores.....	10,842	1,317,041	15,170	815	42,123	9,471	79,099	111,065
Computer and software stores.....	14,006	2,058,511	46,871	446	26,440	2,296	8,967	427,621
Other general merchandise stores.....	11,561	1,306,440	20,690	790	30,528	12,146	76,002	88,709
Food stores.....	110,255	29,122,178	375,479	72,834	690,246	217,470	1,707,251	1,568,557
Grocery stores.....	65,237	22,148,406	243,291	55,517	363,958	157,911	1,060,490	1,052,586
Retail bakeries.....	17,871	1,583,641	65,915	6,699	98,293	34,482	307,935	156,907
Miscellaneous food stores.....	27,147	5,390,131	66,273	10,618	227,996	25,076	338,826	359,064
Automotive dealers and service stations.....	127,671	46,122,934	347,706	66,174	543,252	332,805	1,959,845	2,340,908
Motor vehicle dealers--new car dealers (franchised).....	7,481	1,330,936	4,669	1,969	735	8,006	40,640	68,452
Motor vehicle dealers--used cars only.....	43,004	13,931,584	48,432	11,036	90,058	131,416	293,667	715,927
Auto parts and accessories and selected home supply stores.....	23,395	4,763,714	65,728	9,686	97,163	50,292	346,387	400,617
Gasoline service stations.....	23,854	21,494,912	171,053	40,720	326,402	79,608	1,117,218	668,570
Boat dealers.....	2,737	726,852	6,943	362	6,358	9,674	11,132	50,636
Miscellaneous automotive dealers.....	27,200	3,874,936	50,881	2,402	22,537	53,809	150,801	436,706
Apparel and accessory stores.....	44,555	4,398,784	51,021	11,834	336,249	36,983	295,985	478,837
Men's and boy's clothing stores.....	530	251,023	524	187	3,175	2,546	16,030	17,985
Women's ready-to-wear stores.....	8,101	654,339	7,351	26	68,782	2,589	60,571	52,088
Women's accessory and specialty stores.....	7,964	323,736	2,847	1,228	7,803	3,638	10,268	67,077
Family clothing stores.....	5,239	871,217	9,653	340	56,244	9,755	56,912	82,500
Shoe stores.....	7,945	1,184,906	9,372	154	114,110	12,363	67,078	111,916
Apparel and accessory stores, not elsewhere classified.....	14,775	1,113,564	21,274	9,898	86,136	6,092	85,127	147,269
Furniture and home furnishings stores.....	61,022	8,306,050	124,522	29,632	240,709	93,597	797,319	926,920
Furniture stores.....	22,412	3,233,141	42,459	10,578	73,407	36,976	222,283	347,094
Home furnishings and equipment stores, except appliances.....	15,365	1,832,254	22,795	10,565	50,136	23,494	260,732	218,662
Household appliance stores.....	6,349	987,517	16,990	6,715	50,648	14,619	107,469	125,654
Television, audio, and electronic stores.....	7,788	1,408,391	27,028	605	29,243	11,984	159,166	109,487
Music and record stores.....	9,107	844,748	15,250	1,169	37,275	6,524	47,667	126,022
Eating and drinking places.....	138,133	20,561,258	550,713	126,264	1,304,070	262,774	3,742,557	1,991,468
Eating places.....	92,135	17,296,291	472,317	101,179	1,167,657	233,547	3,382,097	1,533,502
Drinking places.....	22,047	2,965,916	73,924	25,015	124,152	26,072	347,705	393,965
Catering services.....	23,951	299,051	4,472	70	12,281	3,155	12,754	64,001
Miscellaneous retail stores.....	777,009	47,897,026	711,142	137,877	1,392,615	359,687	2,554,380	6,482,823
Drug stores.....	6,830	4,355,186	36,749	11,078	58,865	11,719	275,551	441,209
Liquor stores.....	10,146	4,143,286	56,039	1,502	123,107	43,633	131,032	191,925
Used merchandise and antique stores.....	60,000	2,898,994	41,541	13,731	136,229	21,581	139,113	339,818
Sporting goods and bicycle shops.....	12,524	2,394,133	33,456	2,982	40,442	36,749	162,409	216,801
Book stores.....	3,884	836,454	14,659	542	35,260	7,131	78,401	92,160
Stationery stores.....	1,869	691,913	8,360	1,916	47,750	9,307	70,384	43,462
Jewelry stores.....	27,553	3,137,234	39,205	19,573	162,478	17,745	144,053	416,450
Hobby, toy, and game shops.....	22,039	1,184,759	6,213	32	45,817	6,487	47,649	99,176
Camera and photographic supply stores.....	1,475	132,729	5,658	142	26,223	688	11,316	13,288
Luggage and leather goods stores.....	1,615	224,520	6,741	1,135	21,804	2,223	426	25,786
Fabric and needlework stores.....	7,015	239,072	470	80	21,984	488	10,507	28,894
Catalog or mail order.....	29,289	1,769,959	14,259	2,282	23,683	9,486	50,851	192,277
Vending machine selling.....	11,659	705,717	66,577	4,462	5,416	4,894	34,404	159,471
Sales by door-to-door, telephone, etc.....	426,359	10,296,015	111,424	38,006	90,038	36,614	228,881	2,564,975
Gift, novelty, and souvenir shops.....	26,213	1,501,408	29,744	1,252	170,387	28,806	98,715	167,230
Fuel oil dealers.....	2,799	891,158	23,958	453	2,370	7,184	38,613	66,863
Florists.....	23,075	1,850,369	36,867	18,329	35,076	17,094	214,631	200,546
Other retail shops.....	100,664	10,844,120	179,422	20,379	345,686	97,878	787,444	1,222,692

Footnote at end of table.

Sole Proprietorship Returns, 1993

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 ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	Net income less deficit
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Finance, insurance, and real estate.....	985,149	47,385,395	1,002,311	294,079	986,506	572,152	2,141,409	21,307,515
Finance.....	95,902	7,620,492	120,896	35,120	119,448	91,625	243,505	2,366,090
Credit agencies and mortgage bankers.....	14,013	538,222	11,677	4,586	9,202	7,970	23,090	255,911
Security and commodity brokers and services.....	41,007	4,374,892	40,047	15,781	46,973	38,473	103,190	1,236,710
Security brokers and dealers.....	13,099	2,235,902	4,261	7,255	1,731	5,188	3,718	337,788
Investment advisors and services.....	20,919	1,130,231	12,567	8,192	34,178	16,701	55,219	531,671
Commodity contract brokers, exchanges, and services.....	6,989	1,008,759	23,220	334	11,064	16,585	44,253	367,252
Other financial services.....	40,882	2,707,377	69,172	14,753	63,273	45,182	117,225	873,469
Insurance agents and brokers.....	278,351	15,303,491	274,184	152,850	463,837	170,063	1,308,650	7,530,326
Insurance services.....	47,583	2,051,363	69,052	12,114	21,550	5,955	171,212	925,356
Real estate.....	543,312	22,410,049	538,179	93,994	381,671	304,509	418,042	10,485,743
Real estate property managers.....	35,525	1,523,760	42,614	2,725	63,263	32,671	68,985	541,628
Operators and lessors of buildings.....	10,949	358,145	25,497	113	5,852	22,647	19,807	127,018
Operators and lessors, other than buildings.....	4,581	392,018	28,172	1,343	12,035	44,459	14,657	111,632
Real estate agents and brokers.....	479,184	18,177,923	416,680	87,100	296,666	152,909	254,707	9,190,088
Title abstract companies.....	5,679	199,248	5,898	2,046	900	6,440	41,199	84,937
Subdividers and developers.....	7,393	1,758,955	19,316	666	2,956	45,383	18,686	430,443
Services.....	8,115,874	239,563,282	7,506,933	1,471,902	8,647,206	2,481,201	24,160,053	99,379,993
Hotels and other lodging places.....	24,635	3,233,486	322,823	11,665	76,413	298,266	456,801	471,189
Hotels, motels, and tourist courts.....	18,514	2,976,694	303,045	11,636	70,806	278,767	419,810	422,685
Rooming and boarding houses.....	4,081	160,741	9,572	29	4,108	14,382	27,656	29,235
Camps and camping parks.....	2,040	96,051	10,206	--	*1,499	*5,116	*9,335	*19,270
Personal services.....	938,166	24,953,586	748,899	222,559	1,595,145	208,659	2,481,191	8,823,021
Coin-operated laundries and dry cleaning.....	11,173	1,008,929	69,762	12,156	156,872	35,030	168,221	122,406
Other cleaning services, including laundry, dry cleaning, garment, carpet, and upholstery.....	46,244	2,853,942	104,036	50,746	220,653	29,815	584,765	663,477
Photographic portrait studios.....	40,195	2,020,540	119,697	5,490	72,412	15,703	136,002	457,107
Beauty shops.....	326,200	7,491,220	179,830	93,423	870,031	70,486	991,680	2,714,359
Barber shops.....	50,522	1,221,743	20,934	34,839	94,838	9,943	144,006	559,643
Funeral service and crematories.....	12,091	767,617	43,360	9,675	13,198	6,249	61,791	235,749
Miscellaneous personal services, including valet parking.....	451,742	9,589,594	211,279	16,229	167,142	41,432	394,727	4,070,280
Business services.....	1,442,290	35,339,173	1,393,422	211,624	678,151	298,482	2,942,002	12,903,186
Advertising, except direct mail.....	44,282	2,648,179	61,048	7,200	60,108	8,831	101,873	566,301
Consumer credit reporting and collecting services.....	942	13,377	13	--	*6	--	*32	*12,369
Janitorial and related services to buildings.....	412,774	5,188,848	163,818	22,328	18,122	19,875	820,696	2,113,912
Computer and data processing services.....	99,860	3,195,800	159,490	24,619	74,405	19,416	233,617	1,479,591
Mailing, reproduction, commercial art and photography, and stenographic services.....	158,868	4,177,912	140,440	27,926	120,334	22,296	186,512	1,793,578
Computer repair, maintenance, and leasing.....	7,907	314,136	16,224	154	1,015	444	63,418	53,291
Equipment rental and leasing, except computer and automotive.....	17,088	1,366,921	246,548	19,031	13,713	65,259	105,674	250,588
Other business services.....	700,568	18,434,001	605,841	110,366	390,448	162,361	1,430,181	6,633,556
Automobile repair and services.....	257,294	18,674,395	703,186	139,722	696,944	250,716	2,397,552	2,847,215
Automotive rentals or leasing, without drivers.....	5,217	146,384	27,806	778	85	10,422	9,740	35,099
Automobile parking, except valet.....	*2,225	*201,056	*3,287	*24,023	*63,873	*1,288	*20,817	*41,188
Automotive repair shops.....	192,928	15,150,290	526,137	102,209	576,218	169,833	2,053,566	2,264,002
Automotive services, except repair.....	56,924	3,176,666	145,956	12,712	56,768	69,172	313,429	506,926
Miscellaneous repair services.....	190,819	8,140,183	277,687	48,069	230,409	111,022	525,938	1,993,012
TV and audio equipment repair.....	13,330	469,427	7,642	--	44,676	1,069	14,300	127,743
Electrical repair, except TV and audio equipment.....	36,877	1,749,993	48,944	10,071	38,285	13,330	131,820	319,670
Reupholstery and furniture repair.....	22,560	1,064,691	24,953	2,337	60,842	18,947	136,775	256,037
Other miscellaneous repair.....	118,052	4,856,072	196,147	35,662	86,605	77,675	243,043	1,289,562
Motion pictures.....	39,454	1,857,973	147,820	30,216	137,264	14,906	188,426	555,225
Motion picture and video production.....	20,561	707,766	39,826	27,183	18,473	3,959	46,005	329,880
Motion picture and tape distribution and allied services.....	7,227	103,730	1,065	--	1,128	--	--	72,510
Motion picture theaters.....	*518	*129,759	*6,500	*926	*14,492	*2,360	*22,074	*7,937
Video tape rentals.....	11,148	916,718	100,429	2,106	103,172	8,586	120,347	144,899
Amusement and recreation services, except motion pictures.....	346,643	10,215,068	428,493	56,474	324,522	58,862	460,329	3,867,684
Entertainers, producers, agents, and related services.....	213,426	5,191,523	203,496	37,813	102,008	14,641	96,932	2,515,024
Bowling centers.....	*1,250	*201,386	*22,934	*672	*599	*15,925	*19,921	*47,147
Professional sports and racing, including promoters and managers.....	29,688	2,018,578	56,350	5,482	7,912	4,835	130,898	744,940
Other amusement and recreational services.....	85,522	2,407,151	130,089	12,149	137,607	17,456	179,405	487,279
Physical fitness facilities.....	16,758	396,430	15,624	358	76,396	6,006	33,172	93,294

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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 ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	Net income less deficit
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services--Continued								
Medical and health services.....	682,270	69,011,010	1,766,471	399,844	2,752,961	723,472	9,155,773	33,331,169
Offices of physicians.....	190,262	28,148,535	570,583	139,993	1,008,398	176,739	2,958,781	16,171,419
Offices of dentists.....	95,163	20,421,144	670,013	109,877	849,662	303,707	3,934,886	7,652,360
Offices of osteopathic physicians.....	8,212	1,481,285	36,083	8,349	42,555	18,126	180,188	842,405
Offices of chiropractors.....	24,825	3,711,372	122,822	39,431	196,010	48,903	538,682	1,476,608
Offices of optometrists.....	11,281	2,445,793	84,130	10,000	139,862	38,774	331,033	743,263
Offices of podiatrists.....	4,544	759,267	32,359	8,499	43,978	15,126	96,233	270,875
Registered and practical nurses.....	49,812	875,517	9,440	3,251	7,654	3,129	8,942	650,847
Nursing and personal care facilities.....	37,492	1,879,209	51,787	1,710	68,687	68,450	454,641	331,367
Medical and dental laboratories.....	25,549	1,144,553	21,332	8,287	51,153	7,274	155,999	541,193
Other medical and health services.....	235,130	8,144,335	167,921	70,447	345,003	43,243	496,388	4,650,832
Legal services.....	250,757	23,435,500	443,525	117,940	1,059,263	183,974	2,724,578	11,654,827
Educational services.....	192,140	2,047,493	72,583	26,115	101,926	10,791	144,102	772,828
Child day care.....	449,555	3,983,282	102,006	5,760	54,593	40,496	260,606	1,612,255
Ministers and chaplains.....	199,788	2,868,960	50,153	279	30,897	16,251	144	1,772,522
Engineering services.....	97,620	4,680,764	139,448	21,270	109,136	71,025	487,764	2,289,529
Architectural services.....	51,942	2,545,192	106,573	11,248	103,490	21,733	304,872	713,917
Surveying services.....	18,223	693,054	28,112	5,563	15,183	7,164	209,542	173,264
Accounting, auditing, and bookkeeping services.....	269,413	6,227,035	262,604	51,154	300,223	69,768	755,347	2,743,224
Management services.....	86,812	2,577,588	40,536	18,007	35,836	18,024	125,247	1,699,036
Consulting services.....	511,998	16,103,486	385,557	82,310	210,167	63,467	464,983	9,467,241
Public relations.....	12,425	395,899	12,354	2,638	8,957	212	2,471	208,195
Counseling, except health practitioners.....	53,631	2,580,155	74,681	9,446	125,727	13,914	72,382	1,481,453
Nature of business not allocable.....	203,701	2,193,580	12,094	33,996	18,579	4,286	61,755	1,016,196

¹ Excludes amounts reported on Schedule C-EZ filed by certain small businesses not required to itemize their business deductions. Therefore, amounts shown may be slightly understated.

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

³ Payroll is the sum of net salaries and wages plus the cost of labor reported as part of cost of sales and operations (see Table 2).

* 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.

Sole Proprietorship Returns, 1993

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 ¹	15,848,119	497,148	19,877	85,414	237,660	154,197	124,138	115,727
Business receipts, total ¹	757,215,452	20,169,374	194,790	4,631,500	6,853,236	8,489,849	6,334,608	5,980,908
Income from sales and operations ¹	746,306,213	19,854,103	161,649	4,514,036	6,813,757	8,364,660	5,935,159	5,586,697
Other business income.....	10,909,238	315,271	33,141	117,463	39,478	125,189	399,650	394,211
Business deductions, total ^{1,2}	600,765,115	17,173,653	313,277	4,598,574	5,374,620	6,887,161	6,250,986	5,884,621
Cost of sales and operations.....	289,577,573	6,826,309	30,574	2,823,927	1,860,710	2,111,097	1,773,840	1,647,454
Inventory, beginning of year.....	30,585,415	243,121	*18,356	82,333	32,896	109,536	71,651	52,146
Cost of labor.....	20,685,004	876,042	*6,087	97,056	468,413	304,486	71,244	42,082
Purchases.....	210,260,432	4,701,549	*23,827	2,587,337	675,527	1,414,858	954,813	917,576
Materials and supplies.....	32,701,327	845,690	*180	75,354	583,575	186,580	27,002	10,765
Other costs.....	27,140,420	428,873	*584	61,021	140,350	228,918	722,054	672,735
Inventory, end of year.....	31,795,025	268,966	*18,460	79,173	40,052	131,281	72,925	47,850
Advertising expenses.....	7,599,257	141,222	2,474	36,513	63,425	38,810	9,621	8,689
Bad debts from sales or services.....	960,701	24,926	*522	*13,892	*3,492	7,019	5,473	3,152
Car and truck expenses.....	26,714,114	790,881	7,300	125,517	466,628	191,435	133,048	119,514
Commissions.....	8,706,883	71,942	3,613	27,268	16,025	25,036	30,542	30,410
Depletion.....	568,446	1,394	*15	*57	*14	*1,309	497,046	485,313
Depreciation.....	24,964,396	1,235,191	45,338	166,212	469,446	554,196	423,711	377,747
Employee benefit programs.....	1,252,242	27,788	*178	*323	8,772	18,514	6,064	5,150
Insurance.....	13,172,614	527,314	5,651	64,629	242,516	214,517	66,381	57,714
Legal and professional services.....	5,649,951	143,664	3,475	30,178	39,168	70,842	118,703	111,052
Meals and entertainment deducted.....	4,598,258	76,075	1,029	26,648	16,061	32,337	21,701	20,267
Mortgage interest.....	4,181,330	144,515	2,434	25,709	30,086	86,287	22,699	19,169
Other interest paid on business indebtedness.....	5,249,285	188,657	3,605	27,162	48,941	108,949	114,889	109,360
Office expenses.....	7,642,163	145,124	747	21,266	50,565	72,546	43,381	42,162
Pension and profit-sharing plans.....	638,097	9,975	--	*1,543	*325	8,107	2,328	1,703
Rent on machinery and equipment.....	4,733,446	169,120	423	10,619	81,847	76,231	18,862	9,033
Rent on business property.....	20,274,625	277,177	7,683	92,316	66,819	110,359	53,910	50,906
Repairs.....	9,847,207	538,192	6,157	65,073	243,059	223,902	68,759	47,463
Supplies.....	15,401,709	772,913	14,788	145,150	274,976	338,000	88,738	75,622
Net salaries and wages.....	52,045,887	1,863,773	12,358	162,190	551,744	1,137,481	174,791	148,785
Taxes paid.....	13,062,473	388,126	2,779	44,338	151,308	189,701	185,427	173,433
Travel.....	5,865,812	113,994	4,740	42,504	19,589	47,162	25,486	24,712
Utilities.....	16,088,808	381,875	5,682	104,593	125,412	146,188	65,090	58,777
Home office business deductions.....	3,042,538	50,029	--	*5,392	35,178	9,459	1,912	1,904
Other business deductions.....	58,173,090	2,229,546	151,712	530,453	486,347	1,061,034	2,293,766	2,230,311
Net income less deficit ^{1,2}	156,456,803	2,994,137	-117,849	30,935	1,478,689	1,602,362	93,626	126,091
Net income ^{1,2}	176,983,281	3,929,633	36,698	393,508	1,702,406	1,797,021	920,490	886,399
Deficit ²	20,524,477	935,496	154,547	362,573	223,717	194,658	826,864	760,308

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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	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 NET INCOME								
Number of returns ¹	11,872,224	349,940	5,176	42,058	180,031	122,877	78,554	75,911
Business receipts, total ¹	682,828,577	17,904,877	100,498	3,966,138	8,058,406	7,781,837	4,175,472	3,955,710
Income from sales and operations ¹	653,397,074	17,642,375	101,155	3,861,034	6,019,825	7,660,261	3,837,490	3,718,391
Other business income.....	9,432,503	262,501	*657	105,102	36,481	121,575	237,983	237,320
Business deductions, total ^{1,2}	485,870,551	13,975,354	63,800	3,572,827	4,353,989	5,984,928	3,255,527	3,069,857
Cost of sales and operations.....	237,899,152	6,123,833	*13,846	2,559,577	1,532,531	2,017,880	1,047,485	993,195
Inventory, beginning of year.....	20,575,969	181,197	*17,021	41,437	26,943	95,796	39,693	29,341
Cost of labor.....	17,437,548	779,901	*336	79,986	399,144	300,435	55,994	29,436
Purchases.....	171,332,615	4,262,546	*13,395	2,366,045	538,697	1,346,408	738,138	725,501
Materials and supplies.....	27,895,388	711,792	*173	69,984	461,642	179,993	6,800	3,177
Other costs.....	22,621,950	389,606	*272	39,887	133,978	215,469	246,892	233,912
Inventory, end of year.....	21,964,318	201,209	*17,351	37,763	25,873	120,222	40,032	28,171
Advertising expenses.....	6,002,348	106,217	*1,117	18,734	50,925	35,441	8,638	7,812
Bad debts from sales or services.....	562,426	17,244	*481	8,170	*1,746	6,848	4,003	1,988
Car and truck expenses.....	21,172,734	623,804	*1,083	85,152	375,972	161,597	115,006	110,253
Commissions.....	7,192,458	48,014	*1,145	18,391	15,832	12,647	23,112	23,011
Depreciation.....	347,067	*1,314	*1	--	*5	*1,309	289,595	281,546
Depreciation.....	18,266,299	785,348	8,853	73,915	312,659	389,919	202,116	183,980
Employee benefit programs.....	1,073,128	25,318	*72	*12	8,525	16,710	3,608	3,600
Insurance.....	11,012,613	431,336	*1,143	43,870	200,508	185,818	44,252	38,967
Legal and professional services.....	4,330,704	112,222	*675	13,383	32,198	65,966	51,680	50,176
Meals and entertainment deducted.....	3,780,014	55,947	*194	13,990	12,307	29,456	15,732	15,708
Mortgage interest.....	2,847,408	95,270	*291	*8,012	12,981	73,985	7,560	6,919
Other interest paid on business indebtedness.....	3,676,044	138,744	*1,845	12,983	38,279	85,837	42,845	40,284
Office expenses.....	6,320,046	126,301	*61	16,148	42,634	67,458	26,756	26,232
Pension and profit-sharing plans.....	599,617	9,869	--	*1,532	*325	8,012	1,824	998
Rent on machinery and equipment.....	3,710,309	141,985	*()	4,551	61,935	75,499	13,408	4,917
Rent on business property.....	16,229,367	236,547	*101	70,679	59,981	105,786	30,511	29,245
Repairs.....	7,705,718	392,007	*2,011	36,046	178,037	175,912	52,279	35,971
Supplies.....	12,305,561	605,944	*7,863	75,963	239,619	282,500	76,012	69,330
Net salaries and wages.....	44,632,403	1,612,913	*289	111,071	495,009	1,006,544	105,475	86,987
Taxes paid.....	10,597,015	316,318	*381	22,155	126,086	167,696	105,440	98,318
Travel.....	4,452,357	76,295	*877	21,837	12,816	40,764	13,579	13,515
Utilities.....	12,519,008	306,094	*2,032	79,803	98,569	125,690	45,098	42,806
Home office business deductions.....	2,475,137	46,028	--	*5,392	31,177	*9,459	*1,508	*1,500
Other business deductions.....	45,603,696	1,508,409	19,640	268,057	391,180	829,532	923,787	896,179
Net income ^{1,2}	176,983,281	3,929,633	36,698	393,508	1,702,406	1,797,021	920,490	886,399
Returns with Schedule C-EZ:								
Number of returns.....	1,767,794	75,120	*8	*5,204	46,973	22,938	6,852	6,816
Business receipts.....	6,130,834	270,083	*13	*21,019	185,638	63,413	10,678	10,212
Total deductions.....	776,210	33,932	*()	*5,103	22,185	6,683	4,819	4,819
Net income.....	5,354,623	236,151	*12	*15,916	163,473	56,750	5,859	5,393

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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—Cont'd			Construction				
	All other mining	Total	General building and heavy construction contractors	Special trade 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 ¹	8,411	1,926,626	401,019	1,525,607	132,269	229,246	117,609	160,765
Business receipts, total ¹	353,900	107,420,172	36,997,458	70,422,714	10,021,826	6,444,734	5,301,194	7,609,349
Income from sales and operations ¹	348,461	106,429,859	36,438,725	69,991,133	9,997,587	6,407,073	5,272,437	7,466,261
Other business income.....	5,439	990,313	558,732	431,581	24,239	37,661	28,757	143,088
Business deductions, total ^{1,2}	386,365	89,248,971	33,020,373	56,228,598	8,935,284	4,346,113	4,371,771	5,801,277
Cost of sales and operations.....	126,386	53,427,775	23,058,298	30,369,477	5,419,532	1,881,997	2,401,385	2,893,467
Inventory, beginning of year.....	*19,506	1,836,077	1,222,698	613,379	206,746	*9,012	78,725	*15,703
Cost of labor.....	*29,163	10,358,844	3,351,104	7,007,739	883,329	643,184	419,317	882,508
Purchases.....	37,237	16,504,938	7,095,322	9,409,616	2,727,547	341,723	823,070	480,003
Materials and supplies.....	*16,236	18,789,539	8,465,226	10,324,313	1,804,174	757,296	1,084,614	906,563
Other costs.....	49,319	8,143,827	4,351,052	3,792,775	244,263	135,242	67,931	645,556
Inventory, end of year.....	*25,075	2,205,450	1,427,104	778,346	246,528	*4,460	70,272	*36,866
Advertising expenses.....	932	597,083	146,642	450,440	87,996	55,832	26,106	26,505
Bad debts from sales or services.....	*2,322	99,705	8,800	90,905	13,071	*2,144	33,998	*6,755
Car and truck expenses.....	13,534	4,923,823	1,015,840	3,907,984	476,173	465,607	300,208	451,614
Commissions.....	*131	660,739	253,264	407,476	*2,889	13,595	7,440	*182,723
Depletion.....	11,733	6,956	*1,613	5,344	--	*1,544	*81	--
Depreciation.....	45,964	3,350,865	942,551	2,408,314	334,461	162,477	164,877	192,033
Employee benefit programs.....	*914	135,892	26,059	109,833	22,602	*8,274	*10,677	*4,579
Insurance.....	8,667	2,554,012	666,761	1,887,251	294,026	162,758	147,796	199,488
Legal and professional services.....	7,651	479,920	134,710	345,210	42,864	24,388	36,375	26,979
Meals and entertainment deducted.....	1,434	249,656	43,201	206,455	15,752	39,392	12,967	19,621
Mortgage interest.....	*3,531	400,455	191,340	209,115	39,022	29,482	7,923	*10,917
Other interest paid on business indebtedness.....	5,529	592,279	231,833	360,446	71,781	13,407	29,333	33,894
Office expenses.....	1,219	478,637	142,586	336,052	79,969	30,740	33,971	24,909
Pension and profit-sharing plans.....	*625	35,436	4,441	30,995	*3,586	*5,655	*1,170	*13,380
Rent on machinery and equipment.....	9,828	597,556	191,836	405,720	40,919	24,660	17,600	35,057
Rent on business property.....	3,004	611,086	162,913	448,173	72,933	45,070	37,884	25,766
Repairs.....	21,296	1,213,003	371,869	841,133	86,562	43,135	38,065	76,277
Supplies.....	13,117	3,034,615	723,503	2,311,112	287,300	330,425	175,122	236,531
Net salaries and wages.....	26,005	6,075,435	1,492,576	4,582,860	654,448	379,444	461,129	730,085
Taxes paid.....	11,994	1,545,697	497,456	1,048,242	204,700	80,484	112,300	90,295
Travel.....	773	319,968	95,751	224,216	10,704	12,779	21,354	23,331
Utilities.....	6,313	1,158,243	311,518	846,725	178,433	80,576	75,864	54,047
Home office business deductions.....	*8	285,470	67,525	217,945	22,716	34,348	16,754	18,225
Other business deductions.....	63,455	6,323,705	2,219,550	4,104,155	467,469	404,105	195,864	438,941
Net income less deficit ^{1,2}	-32,465	18,171,267	3,977,150	14,194,116	1,066,543	2,096,620	929,423	1,808,072
Net income ^{1,2}	34,091	19,736,445	4,695,493	15,040,952	1,241,747	2,168,801	1,017,141	1,843,031
Deficit ²	66,556	1,565,179	718,343	846,836	155,205	70,181	87,718	34,959

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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—Cont'd		Construction					
	All other mining	Total	General building and heavy construction contractors	Special trade 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 NET INCOME								
Number of returns ¹	2,643	1,631,821	325,681	1,308,140	103,355	207,546	86,916	146,475
Business receipts, total ¹	219,762	96,433,715	32,285,145	64,148,569	8,946,380	6,211,079	4,702,324	7,245,028
Income from sales and operations ¹	219,099	95,590,446	31,818,619	63,771,827	8,922,653	6,173,418	4,673,568	7,131,501
Other business income.....	*663	843,269	466,527	376,742	23,727	37,661	28,756	113,527
Business deductions, total ^{1,2}	185,671	76,697,262	27,589,844	49,107,617	7,704,632	4,042,277	3,685,183	5,401,997
Cost of sales and operations.....	*54,290	46,410,389	19,772,717	28,637,672	4,585,875	1,789,294	2,034,640	2,772,112
Inventory, beginning of year.....	*10,352	1,330,964	863,215	467,749	161,664	*9,012	61,685	*15,703
Cost of labor.....	*26,558	8,978,212	2,786,396	6,191,817	669,344	600,584	365,476	871,230
Purchases.....	*12,636	14,029,552	5,998,725	8,030,827	2,219,692	329,030	646,523	426,203
Materials and supplies.....	*3,623	16,778,932	7,480,461	9,296,471	1,525,573	719,887	967,356	870,488
Other costs.....	*12,981	6,969,087	3,691,403	3,277,683	214,157	135,242	56,065	625,354
Inventory, end of year.....	*11,861	1,674,357	1,047,483	626,875	204,556	*4,460	62,465	*36,866
Advertising expenses.....	*827	509,371	104,684	404,688	79,582	46,488	23,286	24,572
Bad debts from sales or services.....	*2,014	44,837	4,652	40,185	7,308	*2,020	12,657	*6,755
Car and truck expenses.....	*4,753	4,178,110	836,788	3,341,322	394,233	424,694	221,297	383,915
Commissions.....	*100	525,308	194,312	330,997	*2,876	13,595	*7,439	*93,480
Depletion.....	*8,049	5,959	*1,007	*4,951	—	*1,544	*81	—
Depreciation.....	18,136	2,753,164	723,161	2,030,004	287,881	123,047	147,442	186,506
Employee benefit programs.....	*8	115,285	24,075	91,210	19,835	*7,100	*9,938	*3,119
Insurance.....	5,284	2,200,609	548,191	1,652,419	259,195	142,215	129,023	193,310
Legal and professional services.....	1,504	380,498	95,732	284,766	35,848	20,865	24,631	24,256
Meals and entertainment deducted.....	*24	217,993	35,396	182,597	13,583	36,477	10,398	18,133
Mortgage interest.....	*641	262,012	89,011	173,001	33,176	27,448	7,923	*10,917
Other interest paid on business indebtedness.....	2,561	455,139	153,613	301,526	60,760	10,652	20,160	28,338
Office expenses.....	*524	390,222	106,628	283,594	66,266	26,514	30,845	22,668
Pension and profit-sharing plans.....	*625	32,809	4,214	28,595	*2,680	*5,655	*1,170	*13,380
Rent on machinery and equipment.....	*8,491	467,473	134,011	333,462	38,832	24,207	16,810	31,708
Rent on business property.....	*1,266	503,409	116,550	386,860	51,699	40,266	27,295	24,212
Repairs.....	16,308	1,006,693	285,821	720,872	79,964	30,315	34,588	73,204
Supplies.....	6,681	2,584,477	527,543	2,056,934	260,361	296,467	146,874	225,184
Net salaries and wages.....	*18,488	5,370,116	1,196,012	4,174,104	622,928	376,868	444,091	663,385
Taxes paid.....	7,122	1,302,742	390,775	911,967	186,204	79,395	101,733	85,665
Travel.....	*65	249,989	72,450	177,539	7,949	11,761	13,976	22,017
Utilities.....	2,293	973,956	240,705	733,250	154,295	69,316	60,680	47,725
Home office business deductions.....	*8	270,252	66,275	203,977	21,336	33,593	16,754	16,784
Other business deductions.....	25,608	5,399,437	1,851,331	3,548,106	426,591	388,688	135,942	424,794
Net income ^{1,2}	34,091	19,736,445	4,695,493	15,040,952	1,241,747	2,168,801	1,017,141	1,843,031
Returns with Schedule C-EZ:								
Number of returns.....	*36	167,661	28,801	138,859	*11,541	26,859	*7,960	15,926
Business receipts.....	*466	797,179	117,839	679,340	*31,849	76,320	*23,745	146,114
Total deductions.....	—	90,959	17,937	73,022	*5,375	13,796	*5,507	5,858
Net income.....	*466	706,220	99,902	606,318	*26,474	62,524	*18,238	140,257

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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		Total	Lumber and wood products, except furniture (including logging)	Printing, publishing, and allied industries	Machinery, except electrical	All other manufacturing industries
	Carpentering and flooring	All other special trade contractors					
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	489,368	396,349	472,334	95,903	106,093	38,286	232,053
Business receipts, total ¹	18,073,908	22,971,703	27,157,994	7,699,002	4,868,059	2,730,042	11,860,891
Income from sales and operations ¹	18,004,237	22,843,539	26,941,065	7,639,172	4,803,934	2,701,005	11,796,954
Other business income.....	69,671	128,164	216,929	59,830	64,126	29,037	63,937
Business deductions, total ^{1,2}	13,719,779	19,054,374	23,940,788	6,924,000	4,325,465	2,285,474	10,405,848
Cost of sales and operations.....	8,088,259	9,684,836	11,598,305	2,825,810	1,938,900	986,575	5,847,020
Inventory, beginning of year.....	91,171	214,023	1,005,365	186,783	112,580	69,690	636,311
Cost of labor.....	1,798,668	2,380,733	1,839,967	418,425	197,662	260,490	963,390
Purchases.....	2,053,440	2,983,833	6,404,132	1,576,200	1,024,492	474,767	3,328,672
Materials and supplies.....	3,045,975	2,925,691	1,804,159	265,670	413,781	110,189	1,014,519
Other costs.....	1,313,781	1,386,003	1,580,992	579,676	312,034	120,951	568,331
Inventory, end of year.....	214,775	205,447	1,036,310	200,945	121,649	49,513	664,203
Advertising expenses.....	75,612	178,389	192,952	10,085	72,104	8,753	102,010
Bad debts from sales or services.....	*7,084	27,853	32,267	*3,927	7,652	3,802	16,886
Car and truck expenses.....	1,182,374	1,032,008	690,055	220,817	154,147	72,621	242,469
Commissions.....	110,648	110,180	278,488	116,668	55,868	28,264	77,687
Depletion.....	*182	*3,537	2,783	*1,907	*2	--	*874
Depreciation.....	496,329	1,058,138	1,344,741	598,560	175,182	179,621	391,379
Employee benefit programs.....	21,207	42,494	74,137	10,480	14,908	20,976	27,773
Insurance.....	366,030	717,153	592,196	275,975	59,902	62,101	194,218
Legal and professional services.....	76,480	138,124	189,878	29,064	35,188	32,365	93,260
Meals and entertainment deducted.....	59,032	59,670	84,116	12,530	39,046	3,323	28,217
Mortgage interest.....	42,499	79,272	129,004	32,338	20,828	*6,880	68,958
Other interest paid on business indebtedness.....	64,461	147,570	246,244	96,186	49,435	37,364	63,259
Office expenses.....	58,741	107,722	175,103	12,090	67,958	21,602	73,453
Pension and profit-sharing plans.....	--	7,204	19,335	*630	11,794	*1,960	4,952
Rent on machinery and equipment.....	68,257	219,228	232,268	85,362	73,913	17,838	55,154
Rent on business property.....	115,201	151,319	697,544	33,138	157,084	121,693	385,650
Repairs.....	110,481	486,613	743,358	491,578	62,358	34,292	155,130
Supplies.....	506,904	774,830	596,706	162,049	134,614	59,732	240,312
Net salaries and wages.....	709,429	1,648,325	2,224,461	636,154	401,042	261,511	925,754
Taxes paid.....	155,526	404,936	559,901	133,328	95,123	69,623	261,827
Travel.....	43,964	112,084	147,807	25,619	52,331	6,601	63,256
Utilities.....	173,874	283,932	532,488	63,321	119,669	71,090	278,407
Home office business deductions.....	88,180	37,723	90,189	*5,310	44,564	*5,001	35,314
Other business deductions.....	1,077,435	1,520,341	2,448,712	1,038,921	481,577	167,480	760,733
Net income less deficit ^{1,2}	4,354,129	3,917,329	3,216,585	774,371	542,804	444,568	1,455,042
Net income ^{1,2}	4,494,709	4,275,522	3,917,420	909,422	729,372	513,848	1,764,779
Deficit ²	140,580	358,193	700,835	135,051	186,768	69,280	309,737

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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		Total	Manufacturing			
	Special trade contractors--Cont'd			Lumber and wood products, except furniture (including logging)	Printing, publishing, and allied industries	Machinery, except electrical	All other manufacturing industries
	Carpentering and flooring	All other special trade contractors					
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH NET INCOME							
Number of returns ¹	436,079	325,769	310,777	68,301	67,417	30,158	144,901
Business receipts, total ¹	16,309,865	20,733,894	23,537,026	7,100,848	3,949,445	2,268,031	10,218,701
Income from sales and operations ¹	16,249,790	20,620,898	23,353,157	7,065,198	3,891,287	2,239,091	10,157,580
Other business income.....	60,075	112,998	183,869	35,650	58,158	28,940	61,121
Business deductions, total ^{1,2}	11,815,156	16,458,372	19,619,081	6,190,905	3,220,073	1,754,184	8,453,919
Cost of sales and operations.....	6,936,864	8,518,886	9,698,748	2,604,520	1,506,477	729,162	4,858,588
Inventory, beginning of year.....	88,972	130,713	680,612	164,714	85,768	17,164	412,966
Cost of labor.....	1,569,865	2,115,317	1,632,100	408,838	114,552	213,579	895,130
Purchases.....	1,733,379	2,676,000	5,413,515	1,484,747	884,658	324,796	2,719,313
Materials and supplies.....	2,652,375	2,560,791	1,486,406	211,131	336,127	91,614	847,534
Other costs.....	1,105,539	1,141,326	1,217,823	502,514	179,022	97,695	438,592
Inventory, end of year.....	213,266	105,263	731,708	167,424	93,651	15,685	454,948
Advertising expenses.....	68,851	161,909	134,708	7,581	48,255	5,581	73,291
Bad debts from sales or services.....	8,857	4,587	23,429	3,926	5,736	1,267	12,499
Car and truck expenses.....	1,051,843	865,341	543,091	190,345	109,835	57,508	185,403
Commissions.....	105,737	107,870	233,903	105,081	46,804	25,847	56,171
Depletion.....	51	3,275	11,188	312	2		874
Depreciation.....	424,288	860,838	1,089,088	527,383	124,571	127,975	309,158
Employee benefit programs.....	20,171	31,047	58,248	10,140	7,704	15,985	24,420
Insurance.....	323,571	605,104	511,140	246,807	43,865	53,037	167,430
Legal and professional services.....	68,737	110,430	133,426	23,258	22,196	14,607	73,364
Meals and entertainment deducted.....	54,726	49,281	57,327	9,504	23,862	2,625	21,336
Mortgage interest.....	36,297	57,240	87,293	27,724	11,041	3,294	45,234
Other interest paid on business indebtedness.....	54,310	127,305	165,826	79,394	22,045	25,664	38,722
Office expenses.....	51,423	85,878	131,599	9,423	50,058	15,797	56,320
Pension and profit-sharing plans.....	--	5,710	19,194	600	11,794	1,960	4,840
Rent on machinery and equipment.....	44,260	177,645	192,121	68,291	57,208	17,737	48,885
Rent on business property.....	104,918	138,470	530,185	27,335	94,122	90,329	318,398
Repairs.....	97,527	405,275	658,113	443,720	51,581	23,365	139,448
Supplies.....	451,420	676,628	435,921	136,664	68,277	48,912	182,067
Net salaries and wages.....	577,536	1,489,296	1,889,935	574,256	338,928	223,856	752,895
Taxes paid.....	145,071	313,898	461,499	115,765	76,414	55,001	214,319
Travel.....	31,190	90,646	94,482	13,626	28,994	2,882	48,980
Utilities.....	153,442	247,792	387,808	51,719	86,528	53,605	195,957
Home office business deductions.....	80,723	34,788	64,647	1,888	38,405	1,902	22,451
Other business deductions.....	903,750	1,268,341	1,998,415	909,491	345,072	151,878	591,974
Net income ^{1,2}	4,494,709	4,275,522	3,917,420	909,422	729,372	513,848	1,764,779
Returns with Schedule C-EZ:							
Number of returns.....	47,940	28,634	32,266	6,304	1,236	4,736	19,990
Business receipts.....	250,173	151,138	128,218	20,002	4,901	34,733	68,583
Total deductions.....	21,592	20,894	17,748	2,152	296	4,406	10,894
Net income.....	228,581	130,244	110,470	17,850	4,604	30,327	57,689

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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			
	Total	Local and interurban passenger transit	Trucking and warehousing	All other transportation	Communication services and utilities, including dumps, snowplowing, road clearing, etc.	Total	Wholesale trade		
							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 ¹	711,367	76,462	478,197	112,939	43,770	2,860,073	416,143	249,912	166,231
Business receipts, total ¹	35,886,552	1,782,770	28,454,289	4,255,182	1,394,311	244,689,874	38,813,767	20,909,160	17,904,607
Income from sales and operations ¹	35,301,225	1,772,011	28,014,357	4,122,761	1,392,096	241,917,575	38,391,501	20,703,250	17,688,251
Other business income.....	585,326	10,758	439,932	132,421	2,215	2,772,299	422,266	205,910	216,355
Business deductions, total ^{1,2}	30,814,523	1,306,306	24,661,990	3,718,392	1,127,835	229,919,587	33,835,159	17,545,125	16,290,034
Cost of sales and operations.....	5,588,556	*38,383	3,249,830	1,926,722	373,622	163,279,115	25,207,293	12,521,353	12,685,940
Inventory, beginning of year.....	152,239	-	48,625	91,664	*11,951	22,225,425	1,764,696	1,164,944	599,753
Cost of labor.....	914,497	*33,914	818,899	*35,729	*25,955	2,553,069	300,437	255,006	45,431
Purchases.....	2,505,732	*2,132	810,635	1,598,062	94,902	151,121,071	23,030,194	11,270,158	11,760,036
Materials and supplies.....	452,923	*1,343	324,814	*85,291	*41,474	4,688,438	676,240	431,428	244,812
Other costs.....	1,713,818	*2,336	1,296,276	203,807	211,399	5,696,679	1,332,990	699,551	633,439
Inventory, end of year.....	150,653	*1,343	49,420	87,831	*12,060	23,005,566	1,897,265	1,299,733	597,531
Advertising expenses.....	143,263	7,028	62,370	55,503	18,361	2,557,819	244,761	174,410	70,350
Bad debts from sales or services.....	12,071	*33	6,459	4,495	*1,083	327,426	50,482	27,579	22,904
Car and truck expenses.....	2,829,459	141,060	2,438,759	187,734	61,907	4,564,640	1,249,655	757,615	492,040
Commissions.....	630,844	56,880	485,546	77,608	10,810	1,810,806	671,567	367,628	303,939
Depreciation.....	4,936	*2	*4,872	62	()	14,066	*936	*710	*226
Depreciation.....	2,972,259	95,913	2,564,798	223,722	87,828	4,253,104	515,403	332,881	182,522
Employee benefit programs.....	53,924	*5,501	40,906	5,724	*1,793	198,310	23,756	11,413	12,344
Insurance.....	1,717,469	121,793	1,506,993	51,618	37,065	2,316,641	220,291	119,821	100,471
Legal and professional services.....	167,127	6,780	114,601	38,272	7,474	941,728	136,746	78,814	57,932
Meals and entertainment deducted.....	581,155	17,299	528,550	21,594	13,712	732,304	301,692	208,687	93,005
Mortgage interest.....	160,133	*6,298	128,857	21,023	3,955	955,474	52,045	22,489	29,556
Other interest paid on business indebtedness.....	465,956	32,154	394,494	27,062	12,246	1,338,357	157,077	88,803	68,274
Office expenses.....	180,176	17,020	123,724	29,051	10,381	1,128,645	264,781	165,076	99,705
Pension and profit-sharing plans.....	25,837	*186	23,942	*1,461	*248	63,741	11,497	7,623	3,874
Rent on machinery and equipment.....	683,383	91,586	548,676	34,297	8,823	753,554	85,738	45,386	40,352
Rent on business property.....	381,710	67,143	208,099	96,863	9,604	7,019,955	426,697	234,033	192,665
Repairs.....	2,480,022	109,580	2,295,921	47,017	27,504	1,780,005	169,694	84,984	84,710
Supplies.....	481,804	25,126	392,224	27,439	37,015	2,466,966	314,057	135,093	178,963
Net salaries and wages.....	2,260,099	*59,024	1,854,295	208,004	138,775	13,816,198	964,530	554,557	409,973
Taxes paid.....	831,058	26,545	730,362	53,436	20,714	4,326,726	253,794	157,674	96,120
Travel.....	329,092	14,668	220,090	78,325	16,009	1,313,425	428,925	285,732	143,194
Utilities.....	478,422	42,946	326,145	71,741	37,590	5,289,067	507,987	304,719	203,783
Home office business deductions.....	53,069	*1,256	36,322	5,274	*10,217	336,852	99,322	58,633	40,690
Other business deductions.....	7,280,343	322,091	6,360,610	416,791	180,849	8,280,668	1,464,264	794,481	669,783
Net income less deficit ^{1,2}	5,071,564	476,464	3,795,960	533,189	265,951	14,771,812	4,978,555	3,364,008	1,614,547
Net income ^{1,2}	5,980,520	529,607	4,377,280	750,177	323,455	20,795,068	5,667,159	3,766,177	1,900,982
Deficit ²	908,956	53,144	581,320	216,988	57,504	6,023,456	688,604	402,169	286,435

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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			
	Total	Local and interurban passenger transit	Trucking and warehousing	All other transportation	Communication services and utilities, including dumps, snow-plowing, road clearing, etc.	Total	Wholesale trade		
							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 NET INCOME									
Number of returns ¹	581,016	69,125	397,393	81,887	32,610	1,635,393	299,045	182,670	116,375
Business receipts, total ¹	29,648,349	1,549,318	23,437,761	3,424,080	1,237,190	201,887,882	33,898,970	18,569,425	15,329,545
Income from sales and operations ¹	29,147,160	1,539,117	23,067,319	3,305,526	1,235,198	199,702,906	33,525,367	18,377,087	15,148,280
Other business income.....	501,189	*10,200	370,442	118,554	*1,993	2,284,975	373,603	192,338	181,265
Business deductions, total ^{1,2}	23,667,828	1,019,710	19,060,481	2,673,903	913,734	181,192,791	28,231,810	14,803,248	13,428,562
Cost of sales and operations.....	4,214,459	*7,693	2,467,493	1,416,597	322,676	132,027,203	21,194,138	10,633,687	10,560,451
Inventory, beginning of year.....	58,660	—	18,812	*30,606	*11,242	15,128,760	1,324,801	808,684	516,117
Cost of labor.....	704,573	*3,225	665,330	*30,387	*5,631	1,967,200	209,891	169,200	40,691
Purchases.....	1,696,650	*2,132	388,686	1,233,507	*72,323	122,494,205	19,310,963	9,611,754	9,699,209
Materials and supplies.....	261,383	—	215,612	*10,210	*35,561	3,507,107	570,340	330,761	239,579
Other costs.....	1,548,427	*2,336	1,205,620	*132,466	*208,006	4,832,450	1,188,887	618,238	570,649
Inventory, end of year.....	55,234	—	24,568	*20,579	*10,088	15,902,519	1,410,743	904,950	505,793
Advertising expenses.....	107,278	3,097	47,978	39,472	16,730	1,952,285	180,105	132,216	47,889
Bad debts from sales or services.....	6,929	*31	2,464	*4,434	—	241,058	31,360	13,524	17,836
Car and truck expenses.....	2,164,782	107,822	1,842,155	156,940	57,865	3,183,441	1,008,450	615,145	393,305
Commissions.....	499,574	47,948	370,323	72,559	8,743	1,447,527	575,484	331,577	243,907
Depletion.....	4,914	*2	*4,871	*41	()	12,656	*754	*710	*44
Depreciation.....	2,101,188	65,689	1,857,066	134,447	43,986	2,814,059	399,596	252,873	146,724
Employee benefit programs.....	32,455	*5,343	21,178	*4,805	*1,130	153,021	17,178	6,968	10,210
Insurance.....	1,375,185	95,004	1,207,004	42,933	30,244	1,746,014	175,833	91,208	84,624
Legal and professional services.....	105,398	5,531	83,432	11,664	4,769	666,940	102,101	61,313	40,789
Meals and entertainment deducted.....	506,982	16,860	462,362	14,984	12,775	535,811	251,479	183,030	68,449
Mortgage interest.....	123,360	*3,978	99,525	16,964	2,894	640,020	39,370	19,573	19,797
Other interest paid on business indebtedness.....	315,792	24,753	278,833	6,819	5,386	931,952	117,520	59,445	58,075
Office expenses.....	138,331	12,233	95,836	20,805	9,456	812,831	195,270	114,431	80,839
Pension and profit-sharing plans.....	16,318	*186	14,432	*1,453	*248	49,398	10,649	7,027	3,621
Rent on machinery and equipment.....	563,592	81,840	446,514	27,148	8,089	531,753	71,029	35,945	35,084
Rent on business property.....	260,602	55,970	141,345	54,750	8,538	5,015,822	328,465	169,323	159,142
Repairs.....	1,999,391	87,437	1,850,287	38,333	23,335	1,269,260	144,817	76,877	67,939
Supplies.....	375,307	14,703	319,925	15,114	25,565	1,673,136	283,272	120,402	162,870
Net salaries and wages.....	1,744,686	*49,053	1,413,737	161,684	120,212	10,865,629	862,686	525,011	337,676
Taxes paid.....	640,826	23,829	569,052	29,537	18,408	3,380,543	213,231	133,885	79,346
Travel.....	245,759	10,560	168,042	52,853	14,303	897,063	333,993	229,949	104,044
Utilities.....	348,913	32,349	252,021	41,929	22,613	3,836,987	408,659	244,351	164,308
Home office business deductions.....	32,294	*965	25,187	*3,745	*2,397	249,460	88,966	57,470	31,496
Other business deductions.....	5,721,157	266,822	5,004,873	296,342	153,121	6,205,078	1,185,238	682,376	502,862
Net income ^{1,2}	5,980,520	529,607	4,377,280	750,177	323,455	20,795,068	5,667,159	3,766,177	1,900,982
Returns with Schedule C-EZ:									
Number of returns.....	47,017	*1,242	25,986	16,857	*2,933	160,618	35,251	19,639	15,612
Business receipts.....	112,391	*770	66,329	35,101	*10,191	432,345	147,628	41,673	105,955
Total deductions.....	22,359	*11	14,545	7,553	*250	53,995	12,168	4,933	7,235
Net income.....	90,032	*759	51,784	27,549	*9,941	378,350	135,460	36,740	98,720

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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						
	Total	Retail trade					General merchandise stores
		Building materials, paint, hardware, garden supply, and mobile home dealers					
		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)	(39)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	2,443,930	53,142	10,711	4,122	10,612	27,697	48,154
Business receipts, total ¹	205,876,107	8,412,282	2,143,907	460,712	2,298,784	3,508,859	5,065,019
Income from sales and operations ¹	203,526,074	8,365,548	2,141,839	460,050	2,277,458	3,486,202	4,989,717
Other business income.....	2,350,033	46,714	2,068	*662	21,327	22,658	75,302
Business deductions, total ^{1,2}	196,084,428	7,851,486	2,021,044	407,535	2,149,832	3,273,075	4,534,174
Cost of sales and operations.....	138,071,822	5,586,532	1,503,136	220,823	1,538,436	2,324,137	3,463,361
Inventory, beginning of year.....	20,460,729	1,155,933	170,514	*52,709	687,945	244,765	567,616
Cost of labor.....	2,252,631	162,532	*36,301	*522	*14,817	110,892	*2,353
Purchases.....	128,090,877	5,086,778	1,391,846	206,962	1,406,852	2,081,118	3,287,285
Materials and supplies.....	4,012,198	207,159	*73,835	*952	*1	132,371	51,270
Other costs.....	4,363,689	225,853	*23,111	*15,646	137,907	49,190	168,678
Inventory, end of year.....	21,108,301	1,251,724	192,471	*55,968	709,085	294,199	611,840
Advertising expenses.....	2,313,058	101,511	17,830	8,625	32,404	42,653	45,721
Bad debts from sales or services.....	276,943	17,156	*9,229	*88	6,298	*1,541	5,816
Car and truck expenses.....	3,314,985	137,457	37,744	6,206	20,233	73,274	57,951
Commissions.....	1,139,238	10,609	*5,132	*3	*770	4,704	35,406
Depletion.....	13,130	*2	--	--	--	*2	()
Depreciation.....	3,737,702	225,359	51,105	9,987	41,611	122,657	96,230
Employee benefit programs.....	174,554	10,288	*2,812	*4,123	1,807	*1,546	7,010
Insurance.....	2,096,350	124,687	30,164	11,353	36,650	46,501	31,317
Legal and professional services.....	804,982	43,597	19,980	*867	10,360	12,391	16,652
Meals and entertainment deducted.....	430,612	7,472	2,542	*57	321	4,552	8,622
Mortgage interest.....	903,429	46,047	*4,763	*3,118	10,705	27,461	13,653
Other interest paid on business indebtedness.....	1,181,280	78,870	11,668	*297	23,036	43,868	22,864
Office expenses.....	863,864	31,483	9,798	4,676	7,841	9,170	19,373
Pension and profit-sharing plans.....	52,244	*2,496	*370	*756	*1,218	*153	*645
Rent on machinery and equipment.....	667,817	17,059	*1,617	*6,225	3,472	5,745	2,153
Rent on business property.....	6,593,258	114,250	10,641	*10,704	45,983	46,921	135,812
Repairs.....	1,610,311	73,069	13,398	3,133	13,623	42,914	18,589
Supplies.....	2,152,909	64,111	30,918	*2,692	7,651	22,850	56,018
Net salaries and wages.....	12,851,669	561,918	118,090	77,400	196,467	169,962	198,424
Taxes paid.....	4,072,932	187,808	52,496	10,658	55,199	69,456	76,586
Travel.....	884,499	17,376	6,109	*49	4,509	6,709	21,697
Utilities.....	4,781,081	166,520	27,875	12,701	46,798	79,145	81,222
Home office business deductions.....	237,529	*882	--	*882	--	--	*5,430
Other business deductions.....	6,816,404	224,254	53,610	12,115	44,440	114,090	110,666
Net income less deficit ^{1,2}	9,793,057	560,780	122,862	53,177	148,952	235,788	530,845
Net income ^{1,2}	15,127,909	711,002	138,162	53,464	177,109	342,267	627,395
Deficit ²	5,334,852	150,222	15,299	*288	28,157	106,479	96,550

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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						General merchandise stores
	Total	Building materials, paint, hardware, garden supply, and mobile home dealers					
		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)	(39)
BUSINESSES WITH NET INCOME							
Number of returns ¹	1,336,348	41,294	9,967	4,118	6,653	20,556	36,409
Business receipts, total ¹	168,088,912	6,998,690	1,742,823	454,031	1,821,076	2,980,760	4,681,992
Income from sales and operations ¹	166,177,540	6,967,303	1,740,862	453,369	1,809,956	2,963,115	4,636,591
Other business income.....	1,911,373	31,387	1,960	662	11,120	17,645	45,401
Business deductions, total ^{1,2}	152,980,981	6,287,688	1,604,661	400,567	1,643,967	2,638,493	4,054,597
Cost of sales and operations.....	110,833,064	4,624,239	1,205,347	218,397	1,211,413	1,989,081	3,194,604
Inventory, beginning of year.....	13,803,959	751,439	99,779	52,516	427,418	171,726	446,798
Cost of labor.....	1,757,309	123,028	6,289	522	9,108	105,108	2,353
Purchases.....	103,183,242	4,243,527	1,121,120	204,618	1,135,998	1,781,792	3,024,372
Materials and supplies.....	2,936,768	169,190	70,036	952	1	98,201	34,903
Other costs.....	3,643,563	180,468	22,885	15,632	102,319	39,632	161,756
Inventory, end of year.....	14,491,777	843,413	116,761	55,843	463,430	207,379	475,577
Advertising expenses.....	1,772,180	74,403	13,294	8,591	22,768	29,750	40,059
Bad debts from sales or services.....	209,698	11,687	3,878	74	6,195	1,541	4,826
Car and truck expenses.....	2,174,991	96,062	20,387	5,831	14,091	55,753	45,172
Commissions.....	872,043	9,890	5,043	()	770	4,077	28,712
Depletion.....	11,902	2				2	
Depreciation.....	2,414,463	171,149	43,791	9,232	30,165	87,961	82,731
Employee benefit programs.....	135,843	7,756	2,046	4,123	1,488	99	1,990
Insurance.....	1,570,181	96,541	23,432	11,339	26,869	34,900	25,423
Legal and professional services.....	564,838	33,665	18,750	804	6,634	7,478	13,658
Meals and entertainment deducted.....	284,332	6,243	2,366	57	228	3,591	7,384
Mortgage interest.....	600,650	31,908	1,132	3,072	9,546	18,159	12,710
Other interest paid on business indebtedness.....	814,431	55,943	7,272	297	14,382	33,992	11,203
Office expenses.....	617,561	24,157	7,669	4,654	5,558	6,276	17,004
Pension and profit-sharing plans.....	38,750	2,496	370	756	1,218	153	645
Rent on machinery and equipment.....	460,725	14,058	1,146	6,196	2,649	4,067	2,052
Rent on business property.....	4,687,357	81,122	8,947	10,704	37,708	23,764	99,091
Repairs.....	1,124,443	54,417	10,521	2,462	9,881	31,553	13,829
Supplies.....	1,389,864	50,174	30,247	2,614	6,162	11,151	50,862
Net salaries and wages.....	10,002,943	415,820	97,152	76,307	138,132	104,229	161,715
Taxes paid.....	3,167,312	150,928	44,977	9,953	37,486	58,512	69,039
Travel.....	563,069	12,833	5,911	35	2,638	4,249	17,983
Utilities.....	3,428,328	121,053	21,049	12,498	33,199	54,307	66,560
Home office business deductions.....	160,494	882	--	882	--	--	3,785
Other business deductions.....	5,019,841	139,586	29,935	11,689	24,787	73,175	80,604
Net income ^{1,2}	15,127,909	711,002	138,162	53,464	177,109	342,267	627,395
Returns with Schedule C-EZ:							
Number of returns.....	125,367	2,352	--	1,235	3	1,113	5,617
Business receipts.....	284,717	4,148	--	3,023	1	1,124	12,627
Total deductions.....	41,827	674	--	--	--	674	2,957
Net income.....	242,890	3,474	--	3,023	1	450	9,670

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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				
	Total	Grocery stores	All other food stores	Total	New car dealers (franchised)	Used car dealers	Gasoline service stations	All other automotive dealers
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	152,212	83,374	68,838	192,931	13,672	65,857	36,439	76,964
Business receipts, total ¹	34,711,250	26,422,754	8,288,496	55,661,101	1,721,872	16,478,374	26,159,866	11,302,989
Income from sales and operations ¹	34,402,569	26,152,125	8,250,444	55,272,211	1,710,510	16,338,670	26,025,080	11,197,950
Other business income.....	308,681	270,629	38,052	388,890	11,362	137,704	134,787	105,038
Business deductions, total ^{1,2}	33,420,245	25,526,473	7,893,772	53,902,995	1,682,523	15,970,604	25,636,329	10,613,540
Cost of sales and operations.....	26,013,216	20,695,120	5,318,096	45,477,951	1,481,564	13,669,692	22,065,961	8,260,734
Inventory, beginning of year.....	2,082,637	1,760,084	322,553	4,051,158	267,626	1,493,513	646,715	1,643,303
Cost of labor.....	297,005	114,351	182,655	352,237	*6,503	66,669	150,845	128,220
Purchases.....	24,568,877	19,983,181	4,585,696	42,601,233	1,472,876	12,711,322	20,900,479	7,516,555
Materials and supplies.....	592,913	288,776	304,137	1,114,591	*340	282,003	575,064	257,184
Other costs.....	553,206	341,469	211,737	1,498,913	*8,715	739,408	394,316	356,474
Inventory, end of year.....	2,081,423	1,792,740	288,683	4,140,182	274,497	1,623,223	601,459	1,641,002
Advertising expenses.....	163,973	101,018	62,955	257,488	9,191	73,946	56,649	117,701
Bad debts from sales or services.....	12,878	11,162	1,715	87,417	1,220	49,958	22,408	13,831
Car and truck expenses.....	203,223	98,573	104,651	316,779	18,026	114,960	47,334	136,460
Commissions.....	45,985	13,708	32,277	159,908	*3,252	121,237	3,332	32,088
Depletion.....	*1,429	*232	*1,196	621	*55	*363	*192	*11
Depreciation.....	512,927	340,528	172,399	445,464	6,078	64,734	230,214	144,438
Employee benefit programs.....	31,657	22,662	8,994	28,345	3,816	4,241	11,958	8,330
Insurance.....	260,416	184,506	75,910	466,948	15,086	134,474	185,488	131,901
Legal and professional services.....	98,551	60,111	38,440	136,963	3,616	48,896	47,613	36,837
Meals and entertainment deducted.....	8,977	3,548	5,428	46,174	5,588	15,398	3,208	21,980
Mortgage interest.....	146,987	104,164	42,823	183,916	*1,801	72,676	54,442	54,997
Other interest paid on business indebtedness.....	161,349	121,089	40,261	254,512	9,454	94,198	53,557	97,303
Office expenses.....	51,115	32,055	19,060	144,317	3,062	62,040	24,930	54,284
Pension and profit-sharing plans.....	2,102	1,267	*835	9,261	*418	*740	5,700	*2,404
Rent on machinery and equipment.....	82,928	60,162	22,765	83,272	2,061	15,789	47,319	18,103
Rent on business property.....	866,329	442,240	424,088	750,116	*995	154,394	418,362	176,365
Repairs.....	250,878	176,704	74,174	314,124	4,697	140,935	95,497	72,995
Supplies.....	239,227	114,670	124,557	263,337	3,976	97,843	92,260	69,257
Net salaries and wages.....	1,838,567	1,202,831	635,736	2,012,631	50,411	270,436	1,199,054	492,729
Taxes paid.....	552,190	391,664	160,526	725,259	17,255	153,062	392,319	162,622
Travel.....	20,128	7,339	12,789	80,181	7,398	25,537	4,665	42,580
Utilities.....	915,755	665,014	250,741	636,071	8,618	167,410	283,412	176,631
Home office business deductions.....	12,859	*894	*11,965	9,311	--	*974	*396	*7,941
Other business deductions.....	921,091	673,680	247,411	1,009,076	24,883	416,670	290,059	277,464
Net income less deficit ^{1,2}	1,291,164	896,281	394,883	1,758,106	39,349	505,770	523,538	689,448
Net income ^{1,2}	1,568,557	1,052,586	515,971	2,340,908	68,452	715,927	668,570	887,959
Deficit ²	277,394	156,306	121,088	582,802	*29,103	210,156	145,032	198,511

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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				
	Total	Grocery stores	All other food stores	Total	New car dealers (franchised)	Used car dealers	Gasoline service stations	All other automotive dealers
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
BUSINESSES WITH NET INCOME								
Number of returns ¹	110,255	65,237	45,019	127,671	7,481	43,004	23,854	53,332
Business receipts, total ¹	29,122,178	22,148,406	6,973,772	46,122,934	1,330,936	13,931,584	21,494,912	9,365,502
Income from sales and operations ¹	28,844,467	21,903,479	6,940,988	45,776,360	1,320,453	13,819,600	21,368,784	9,267,523
Other business income.....	277,711	244,927	32,784	346,574	10,483	111,984	126,128	97,979
Business deductions, total ^{1,2}	27,553,597	21,095,820	6,457,777	43,782,026	1,262,484	13,215,657	20,826,342	8,477,542
Cost of sales and operations.....	21,671,804	17,204,032	4,467,773	37,167,277	1,135,967	11,468,649	17,969,287	6,593,374
Inventory, beginning of year.....	1,666,471	1,438,320	228,152	2,827,866	180,324	1,001,036	456,115	1,190,392
Cost of labor.....	270,451	93,721	176,729	247,546	*5,240	55,379	103,908	83,020
Purchases.....	20,492,680	16,677,143	3,815,537	35,007,600	1,147,094	10,665,536	17,141,768	6,053,201
Materials and supplies.....	481,903	224,505	257,397	741,192	—	216,131	334,850	190,212
Other costs.....	445,918	245,913	200,006	1,389,141	*161	705,933	385,972	297,074
Inventory, end of year.....	1,685,619	1,475,571	210,048	3,046,069	196,852	1,175,366	453,327	1,220,524
Advertising expenses.....	128,946	79,241	49,705	206,506	8,237	59,059	44,854	94,356
Bad debts from sales or services.....	8,256	6,959	1,298	76,930	738	45,707	17,176	13,311
Car and truck expenses.....	147,204	73,942	73,262	234,418	5,293	85,022	39,570	104,533
Commissions.....	43,876	12,437	31,439	128,070	*1,409	105,195	2,661	18,806
Depletion.....	*1,429	*232	*1,196	*603	*55	*363	*186	—
Depreciation.....	375,479	243,291	132,188	347,706	4,669	48,432	171,053	123,551
Employee benefit programs.....	23,259	17,783	5,476	24,603	3,079	4,240	10,338	6,947
Insurance.....	197,741	143,156	54,585	355,306	6,062	95,615	155,160	98,469
Legal and professional services.....	80,826	49,985	30,841	101,665	1,271	33,017	37,988	29,388
Meals and entertainment deducted.....	7,202	2,581	4,621	38,291	4,025	11,634	2,320	20,313
Mortgage interest.....	90,751	62,412	28,339	140,076	*816	53,841	43,161	42,259
Other interest paid on business indebtedness.....	126,719	95,499	31,220	192,729	7,191	77,575	36,447	71,516
Office expenses.....	40,520	25,533	14,986	119,534	2,467	50,905	20,697	45,465
Pension and profit-sharing plans.....	1,277	1,185	*93	9,244	*401	*740	5,700	*2,404
Rent on machinery and equipment.....	72,834	55,517	17,317	66,174	1,969	11,036	40,720	12,450
Rent on business property.....	690,246	363,958	326,289	543,252	*735	90,058	326,402	126,058
Repairs.....	201,355	140,669	60,687	208,129	3,707	87,391	63,242	53,789
Supplies.....	182,867	101,196	91,671	202,930	3,020	68,729	73,974	57,206
Net salaries and wages.....	1,436,800	966,769	470,032	1,712,298	35,400	238,288	1,013,310	425,300
Taxes paid.....	451,262	330,218	121,045	586,934	5,895	123,572	327,746	129,722
Travel.....	17,713	5,769	11,944	58,273	7,381	17,151	3,776	29,965
Utilities.....	742,347	534,716	207,630	464,789	5,217	114,560	206,562	138,450
Home office business deductions.....	*12,377	*894	*11,483	*8,535	—	*214	*396	*7,925
Other business deductions.....	784,999	576,318	208,681	784,199	17,484	324,663	213,618	228,433
Net income ^{1,2}	1,568,557	1,052,586	515,971	2,340,908	68,452	715,927	668,570	887,959
Returns with Schedule C-EZ:								
Number of returns.....	*7,330	*1,235	*6,095	*8,314	—	*1,390	—	*6,924
Business receipts.....	*15,603	*2,442	*13,161	*28,938	—	*10,353	—	*18,585
Total deductions.....	*5,509	*1,530	*3,978	*3,554	—	—	—	*3,554
Net income.....	*10,094	*912	*9,183	*25,384	—	*10,353	—	*15,031

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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 ¹	73,582	98,310	150,360	44,939	6,987	17,583	116,387	33,609
Business receipts, total ¹	5,902,184	9,735,733	21,741,116	4,101,151	4,403,783	5,557,424	3,743,662	2,792,339
Income from sales and operations ¹	5,865,970	9,596,868	21,597,755	4,001,310	4,380,687	5,455,818	3,646,824	2,627,547
Other business income.....	36,214	138,865	143,361	99,841	23,095	101,606	96,838	164,792
Business deductions, total ^{1,2}	5,687,532	9,233,280	20,736,895	3,891,129	3,967,351	5,436,080	3,599,153	2,676,246
Cost of sales and operations.....	3,597,995	5,862,002	9,101,318	1,967,703	3,245,862	4,370,937	2,257,453	1,822,849
Inventory, beginning of year.....	1,377,866	1,171,160	324,520	139,773	463,651	837,676	1,582,041	515,882
Cost of labor.....	23,227	331,144	558,014	*40,174	*22,220	*11,608	14,212	*38,524
Purchases.....	3,326,031	5,200,893	8,163,763	1,803,576	3,153,025	4,102,262	1,968,215	1,807,683
Materials and supplies.....	71,744	258,161	170,513	55,359	*10,251	*4,152	154,634	*2,293
Other costs.....	73,560	220,813	263,839	63,001	30,443	*234,079	116,653	130,554
Inventory, end of year.....	1,274,433	1,320,169	379,430	134,179	433,727	618,840	1,578,303	572,287
Advertising expenses.....	122,513	264,430	447,596	47,777	32,760	19,447	56,644	43,666
Bad debts from sales or services.....	3,705	7,007	5,193	22,791	6,887	15,161	2,651	*387
Car and truck expenses.....	70,797	233,623	159,120	39,294	16,897	16,143	142,757	38,653
Commissions.....	15,168	65,880	32,095	*8,066	*14,589	*329	48,086	19,845
Depletion.....	*5	*783	*3,537	*319	—	—	*6	*13
Depreciation.....	81,071	293,334	708,303	125,863	37,081	77,035	86,472	46,880
Employee benefit programs.....	5,132	12,000	28,000	*2,488	*2,334	*1,676	1,891	*464
Insurance.....	53,765	136,157	398,457	78,976	31,029	39,847	32,752	32,101
Legal and professional services.....	27,407	44,424	133,634	34,971	12,954	19,610	15,485	8,176
Meals and entertainment deducted.....	9,482	43,387	8,980	4,856	781	2,334	24,365	10,382
Mortgage interest.....	30,861	53,665	160,082	28,376	4,210	35,641	11,823	16,762
Other interest paid on business indebtedness.....	26,195	83,084	163,984	28,030	8,067	18,573	23,751	24,787
Office expenses.....	31,809	77,801	52,220	7,144	12,788	10,685	33,761	11,776
Pension and profit-sharing plans.....	*1,391	*13,119	3,544	—	8,306	*201	*39	*4,044
Rent on machinery and equipment.....	31,990	50,895	121,213	25,662	11,102	8,780	43,206	16,535
Rent on business property.....	513,937	340,748	1,521,582	195,204	58,865	172,709	247,842	61,952
Repairs.....	42,572	66,094	343,104	79,926	17,899	26,804	38,390	14,803
Supplies.....	88,514	88,647	362,225	70,688	16,942	46,638	33,871	33,849
Net salaries and wages.....	426,083	596,766	3,912,103	461,816	257,899	191,746	141,583	160,488
Taxes paid.....	131,959	213,307	976,874	229,568	42,589	96,305	60,756	53,062
Travel.....	40,737	52,233	20,749	3,725	5,177	*3,949	58,297	27,714
Utilities.....	142,438	258,067	1,062,767	237,805	43,145	117,074	78,603	46,036
Home office business deductions.....	*15,919	28,007	2,568	*1,892	—	*799	13,764	*2,734
Other business deductions.....	173,908	346,596	1,007,647	188,190	79,211	143,676	142,209	80,690
Net income less deficit ^{1,2}	214,596	502,449	1,004,190	210,022	436,432	121,984	144,509	114,993
Net income ^{1,2}	478,837	926,920	1,533,502	393,965	441,209	191,925	339,818	216,801
Deficit ²	264,241	424,471	529,312	183,942	*4,777	69,942	195,308	102,708

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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 NET INCOME								
Number of returns ¹	44,555	61,022	92,135	22,047	6,830	10,146	60,000	12,524
Business receipts, total ¹	4,398,784	8,306,050	17,296,291	2,965,916	4,355,186	4,143,286	2,898,994	2,394,133
Income from sales and operations ¹	4,372,623	8,185,630	17,187,254	2,880,891	4,332,082	4,065,479	2,816,301	2,231,549
Other business income.....	26,162	120,420	109,037	85,225	23,095	77,807	82,693	162,584
Business deductions, total ^{1,2}	3,919,948	7,379,130	15,762,790	2,571,951	3,913,977	3,951,360	2,559,176	2,177,332
Cost of sales and operations.....	2,541,305	4,986,144	6,978,445	1,298,046	3,209,560	3,242,578	1,702,738	1,593,097
Inventory, beginning of year.....	809,870	824,068	222,228	78,235	437,050	410,603	944,440	436,252
Cost of labor.....	*11,131	330,180	396,119	*30,137	*19,515	*9,462	*9,889	*38,518
Purchases.....	2,398,353	4,326,136	6,317,153	1,150,812	3,141,238	3,016,901	1,430,193	1,454,068
Materials and supplies.....	64,832	232,389	108,786	54,128	*9,485	*2,875	141,615	*1,743
Other costs.....	43,773	209,249	182,707	*61,523	*11,877	*234,078	110,295	104,782
Inventory, end of year.....	786,653	935,879	248,547	76,790	409,606	431,341	933,694	442,265
Advertising expenses.....	80,112	211,095	375,363	31,414	32,025	14,792	41,550	38,107
Bad debts from sales or services.....	2,930	6,724	1,332	*20,209	6,833	13,032	*650	*386
Car and truck expenses.....	57,149	144,436	96,318	17,878	16,474	9,721	86,780	24,183
Commissions.....	14,102	56,668	25,420	*7,302	*14,589	--	40,913	17,940
Depletion.....	--	*768	*2,707	--	--	--	--	*13
Depreciation.....	51,021	124,522	472,317	73,924	36,749	56,039	41,541	33,456
Employee benefit programs.....	*2,259	9,103	19,377	*1,883	*2,334	*1,676	*1,850	*17
Insurance.....	34,637	103,451	311,443	57,305	30,702	25,626	23,163	27,874
Legal and professional services.....	*17,016	35,369	95,790	24,991	12,582	11,504	8,976	6,710
Meals and entertainment deducted.....	5,941	28,260	5,409	4,210	749	*1,684	11,632	6,483
Mortgage interest.....	20,873	45,091	116,205	*5,749	3,739	28,973	7,256	15,561
Other interest paid on business indebtedness.....	16,110	48,506	117,342	20,324	7,980	14,660	14,305	21,186
Office expenses.....	22,241	60,136	42,672	4,376	12,673	8,076	19,470	9,246
Pension and profit-sharing plans.....	*1,268	*629	3,544	--	8,306	*201	*39	*4,044
Rent on machinery and equipment.....	11,634	29,632	101,179	25,015	11,078	*1,502	13,731	2,982
Rent on business property.....	336,249	240,709	1,167,657	124,152	58,865	123,107	136,229	40,442
Repairs.....	31,977	36,899	233,835	51,182	17,363	18,145	28,432	11,666
Supplies.....	36,508	64,104	262,204	52,262	18,942	11,905	18,859	8,154
Net salaries and wages.....	284,854	467,138	2,985,979	317,568	256,035	121,570	129,224	153,891
Taxes paid.....	92,808	170,823	753,737	162,583	42,105	67,715	47,858	47,891
Travel.....	32,361	38,761	14,952	*3,011	5,049	*3,057	21,420	15,560
Utilities.....	98,360	188,155	750,717	149,048	41,495	73,025	57,276	34,323
Home office business deductions.....	*13,379	24,183	1,653	--	--	*799	*8,266	*2,515
Other business deductions.....	112,477	256,398	827,193	119,538	69,748	101,974	94,290	61,603
Net income ^{1,2}	478,837	926,920	1,533,502	393,965	441,209	191,925	339,618	216,801
Returns with Schedule C-EZ:								
Number of returns.....	*4,457	*4,860	*1,236	--	--	--	*4,260	--
Business receipts.....	*28,470	*14,620	*8,452	--	--	--	*6,861	--
Total deductions.....	*2,178	*1,425	--	--	--	--	*2,696	--
Net income.....	*26,292	*13,195	*8,452	--	--	--	*4,165	--

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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			Total	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	Credit agencies and mortgage bankers	Security and commodity brokers and services	Other financial services
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	866,042	78,349	511,343	1,273,020	129,807	19,847	59,112	50,847
Business receipts, total ¹	12,883,922	2,531,860	28,633,301	52,816,574	9,772,973	816,780	5,839,613	3,117,580
Income from sales and operations ¹	12,547,391	2,523,335	28,252,523	51,468,526	9,588,460	806,370	5,752,552	3,029,538
Other business income.....	336,531	8,525	380,778	1,348,048	184,513	10,410	86,061	88,042
Business deductions, total ^{1,2}	11,290,868	2,613,277	27,241,716	33,930,542	8,092,686	589,703	4,935,544	2,567,439
Cost of sales and operations.....	6,310,124	1,463,996	17,430,722	8,736,883	4,163,123	*274,200	3,065,332	823,591
Inventory, beginning of year.....	946,103	760,106	4,684,606	1,710,185	199,306	*37,777	63,863	97,666
Cost of labor.....	64,477	3,976	330,930	300,127	15,195	*1,871	*9,864	*3,459
Purchases.....	5,536,657	1,313,378	16,171,222	4,786,414	3,328,259	*225,501	2,345,256	757,501
Materials and supplies.....	528,888	109,777	680,491	349,813	33,040	--	29,849	*3,191
Other costs.....	361,985	16,442	407,570	3,135,070	742,361	*9,050	689,022	44,289
Inventory, end of year.....	1,127,985	739,883	4,844,096	1,544,726	155,038	--	72,523	82,515
Advertising expenses.....	190,506	44,657	474,370	1,123,747	67,148	11,000	21,977	34,172
Bad debts from sales or services.....	50,259	684	38,949	200,663	130,347	*13,490	41,676	75,181
Car and truck expenses.....	1,183,924	58,929	639,440	3,491,639	316,219	40,403	148,506	127,310
Commissions.....	311,541	35,429	336,503	2,748,014	497,707	62,853	263,272	171,581
Depletion.....	*2,828	*8	*3,579	19,700	478	*17	204	*258
Depreciation.....	212,074	78,321	711,286	1,275,832	150,871	14,623	56,536	79,712
Employee benefit programs.....	4,364	*1,161	37,744	113,386	6,617	--	3,720	2,897
Insurance.....	97,900	34,817	277,181	535,446	62,491	2,734	23,066	36,691
Legal and professional services.....	61,234	16,546	134,778	568,575	137,550	11,767	60,444	65,339
Meals and entertainment deducted.....	152,180	10,499	92,139	893,419	113,658	10,109	67,519	36,030
Mortgage interest.....	11,306	11,296	148,802	543,642	44,479	*1,716	19,275	23,488
Other interest paid on business indebtedness.....	81,137	32,434	173,643	624,935	214,083	8,412	55,115	150,556
Office expenses.....	155,774	16,096	207,945	1,132,234	136,487	10,540	66,526	59,420
Pension and profit-sharing plans.....	*1,756	*4	5,335	29,690	2,347	*36	2,141	*170
Rent on machinery and equipment.....	50,114	11,714	111,194	331,003	49,069	*4,586	21,476	23,007
Rent on business property.....	138,078	291,778	1,184,057	1,210,382	218,816	9,202	124,216	85,398
Repairs.....	86,484	17,141	220,434	324,234	35,298	5,210	8,998	21,090
Supplies.....	333,755	57,953	397,136	533,112	67,032	6,995	28,969	31,067
Net salaries and wages.....	221,308	139,967	1,730,371	2,173,982	270,046	*21,249	112,110	136,687
Taxes paid.....	113,909	72,100	540,660	547,421	58,255	3,802	23,397	31,056
Travel.....	310,833	31,455	190,249	550,576	119,139	4,997	66,472	47,670
Utilities.....	247,936	75,025	672,616	1,259,533	126,571	16,429	47,715	62,427
Home office business deductions.....	79,821	*20,361	43,383	160,853	29,338	*8,120	6,806	14,412
Other business deductions.....	867,954	90,904	1,430,332	4,756,034	1,075,201	47,212	600,069	427,920
Net income less deficit ^{1,2}	1,594,188	-81,338	1,391,038	18,865,707	1,683,498	227,088	907,680	548,731
Net income ^{1,2}	2,564,975	167,230	2,624,866	21,307,515	2,366,090	255,911	1,236,710	873,469
Deficit ²	970,787	248,568	1,233,828	2,441,808	682,592	28,823	329,030	324,739

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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			Total	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	Credit agencies and mortgage bankers	Security and commodity brokers and services	Other financial services
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
BUSINESSES WITH NET INCOME								
Number of returns ¹	428,359	26,213	256,888	965,149	95,902	14,013	41,007	40,882
Business receipts, total ¹	10,296,015	1,501,408	22,607,055	47,385,395	7,820,482	538,222	4,374,892	2,707,377
Income from sales and operations ¹	10,092,499	1,495,124	22,293,576	46,133,042	7,468,287	528,591	4,302,708	2,636,989
Other business income.....	203,516	6,284	313,479	1,252,353	152,204	9,632	72,185	70,388
Business deductions, total ^{1,2}	7,731,040	1,334,179	19,982,188	26,080,935	5,254,160	282,312	3,138,182	1,833,666
Cost of sales and operations.....	4,490,083	719,274	13,413,870	5,933,190	2,719,596	*11,132	2,039,658	668,806
Inventory, beginning of year.....	559,080	299,481	3,090,078	876,912	159,951	—	62,467	*97,484
Cost of labor.....	61,080	*1,127	206,774	153,282	11,738	*1,871	*9,863	*3
Purchases.....	3,789,208	730,804	12,660,195	3,242,506	2,098,537	*211	1,458,541	639,785
Materials and supplies.....	439,754	*12,882	441,091	243,504	31,848	—	29,452	*2,396
Other costs.....	208,451	10,042	289,503	2,297,365	565,260	*9,050	545,301	10,909
Inventory, end of year.....	567,490	335,061	3,273,771	880,380	147,736	—	65,965	*81,771
Advertising expenses.....	121,298	22,222	354,290	954,640	57,682	10,834	19,991	26,857
Bad debts from sales or services.....	30,636	*200	25,066	85,816	46,484	*12,624	*17,911	15,949
Car and truck expenses.....	822,743	24,928	351,514	2,885,144	243,291	30,222	107,048	106,021
Commissions.....	250,866	8,118	225,577	2,338,995	312,895	*51,627	111,687	149,581
Depletion.....	*2,828	*8	*3,544	14,887	192	*17	*43	*132
Depreciation.....	111,424	29,744	406,662	1,002,311	120,896	11,677	40,047	69,172
Employee benefit programs.....	4,181	*1,155	34,402	104,511	3,894	—	1,363	2,531
Insurance.....	71,284	17,110	192,575	441,207	46,893	2,689	17,289	26,915
Legal and professional services.....	27,488	6,646	87,953	378,262	76,409	11,345	30,623	34,441
Meals and entertainment deducted.....	101,467	4,843	54,535	767,070	88,541	9,945	50,355	28,241
Mortgage interest.....	8,258	7,991	65,508	252,597	14,159	*1,385	6,108	6,666
Other interest paid on business indebtedness.....	28,356	20,814	118,251	319,554	77,466	*6,585	32,365	38,516
Office expenses.....	93,163	9,420	134,873	944,309	117,042	9,876	54,810	52,355
* Pension and profit-sharing plans.....	*1,756	*3	5,298	27,401	2,261	*36	2,055	*170
Rent on machinery and equipment.....	38,006	*1,252	69,397	294,079	35,120	*4,586	15,781	14,753
Rent on business property.....	90,038	170,387	785,807	986,506	119,448	9,202	46,973	63,273
Repairs.....	66,047	9,613	141,553	251,264	21,005	4,473	4,814	11,718
Supplies.....	199,078	23,230	199,787	442,467	51,852	4,164	22,461	25,227
Net salaries and wages.....	167,801	97,588	1,294,659	1,988,128	231,768	*21,219	93,327	117,222
Taxes paid.....	78,296	49,061	396,290	397,468	40,265	2,623	13,637	24,005
Travel.....	196,430	12,997	112,670	464,969	94,152	4,213	47,081	42,859
Utilities.....	151,159	38,207	451,812	1,043,534	100,707	16,315	36,557	47,835
Home office business deductions.....	50,965	*4,987	28,146	136,025	26,289	*8,117	6,197	11,975
Other business deductions.....	513,572	54,379	1,019,280	3,581,900	605,536	37,406	319,993	248,137
Net income ^{1,2}	2,564,975	167,230	2,624,866	21,307,515	2,366,090	255,911	1,236,710	873,469
Returns with Schedule C-EZ:								
Number of returns.....	51,730	—	34,613	88,562	7,575	—	2,842	4,733
Business receipts.....	65,076	—	99,923	410,063	40,958	—	21,191	19,767
Total deductions.....	13,967	—	8,868	45,609	317	—	9	308
Net income.....	51,109	—	91,055	364,454	40,642	—	21,183	19,459

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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		Total	Operations and lessors	Real estate		
	Insurance agents and brokers	Insurance services			Real estate agencies and brokers	Subdividers and developers	All other real estate
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	347,886	53,614	741,713	20,857	655,959	15,625	49,272
Business receipts, total ¹	16,015,056	2,065,066	24,963,459	1,100,886	19,406,804	2,502,584	1,953,185
Income from sales and operations ¹	15,733,175	2,062,117	24,084,774	1,050,224	18,650,355	2,473,052	1,911,143
Other business income.....	281,881	2,969	878,685	50,662	756,449	29,532	42,042
Business deductions, total ^{1,2}	8,930,108	1,206,857	15,700,890	1,032,825	10,888,045	2,360,592	1,419,428
Cost of sales and operations.....	879,951	162,200	3,531,610	117,068	1,300,031	1,731,260	383,253
Inventory, beginning of year.....	*7,445	*49,444	1,453,990	70,939	363,005	953,128	66,918
Cost of labor.....	*17,206	*94,932	172,795	*2,942	151,145	7,080	*11,628
Purchases.....	268,747	*8,099	1,181,309	46,135	584,619	525,817	24,738
Materials and supplies.....	29,589	*15,249	271,934	*1,326	96,235	169,707	*4,666
Other costs.....	567,939	*45,556	1,779,214	34,536	548,953	887,879	307,846
Inventory, end of year.....	*10,976	*51,081	1,327,632	38,813	443,925	812,351	32,542
Advertising expenses.....	316,340	15,058	725,200	11,737	655,543	17,056	40,863
Bad debts from sales or services.....	27,762	*118	42,436	1,723	29,382	6,826	*4,505
Car and truck expenses.....	1,016,756	227,456	1,931,208	26,151	1,760,390	28,337	116,331
Commissions.....	718,999	81,441	1,449,867	75,785	1,285,786	41,399	46,896
Depletion.....	5,422	*486	13,314	*598	12,282	117	*317
Depreciation.....	320,163	73,371	731,426	133,633	501,269	35,248	61,276
Employee benefit programs.....	67,075	*4,681	35,014	4,010	26,429	2,079	2,496
Insurance.....	220,047	25,747	227,162	27,266	161,803	10,425	27,668
Legal and professional services.....	101,956	17,603	311,465	25,084	203,367	41,573	41,442
Meals and entertainment deducted.....	336,241	45,153	398,367	4,831	378,215	4,449	10,872
Mortgage interest.....	74,939	*5,750	418,474	157,532	115,506	100,813	44,623
Other interest paid on business indebtedness.....	125,548	3,403	281,902	56,133	144,236	63,712	17,820
Office expenses.....	379,261	35,314	581,172	8,982	520,661	8,615	42,914
Pension and profit-sharing plans.....	14,441	*3,479	9,422	*561	7,502	*182	1,178
Rent on machinery and equipment.....	161,433	12,130	108,370	2,554	97,966	1,593	6,257
Rent on business property.....	522,232	22,423	446,911	21,202	339,579	6,326	79,805
Repairs.....	74,073	11,474	203,388	51,559	101,014	8,513	42,302
Supplies.....	171,159	26,521	268,400	14,580	220,037	7,840	25,943
Net salaries and wages.....	1,338,520	78,042	487,373	51,910	274,810	36,201	124,452
Taxes paid.....	173,299	20,037	295,830	83,597	129,681	41,364	41,188
Travel.....	212,166	53,541	165,730	6,904	142,189	3,409	13,227
Utilities.....	507,649	48,862	576,451	54,750	431,166	19,911	70,623
Home office business deductions.....	53,929	15,172	62,414	*1,798	50,909	581	9,126
Other business deductions.....	1,093,056	217,391	2,370,386	92,875	1,973,719	142,708	161,085
Net income less deficit ^{1,2}	7,082,215	861,117	9,238,877	64,555	8,496,608	144,152	533,561
Net income ^{1,2}	7,530,326	925,356	10,485,743	238,648	9,190,088	430,443	626,565
Deficit ²	448,111	64,238	1,246,867	174,093	693,480	286,290	93,003

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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		Total	Operations and lessors	Real estate		
	Insurance agents and brokers	Insurance services			Real estate agencies and brokers	Subdividers and developers	All other real estate
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
BUSINESSES WITH NET INCOME							
Number of returns ¹	278,351	47,583	543,312	15,531	479,184	7,393	41,205
Business receipts, total ¹	15,303,491	2,051,363	22,410,049	750,162	18,177,923	1,758,955	1,723,008
Income from sales and operations ¹	14,994,666	2,046,697	21,623,391	714,871	17,469,313	1,748,106	1,691,100
Other business income.....	308,826	4,666	786,657	35,291	708,610	10,847	31,908
Business deductions, total ²	7,776,323	1,126,007	11,924,445	510,432	8,889,520	1,328,005	1,096,489
Cost of sales and operations.....	736,743	162,060	2,314,790	53,740	926,232	1,046,462	288,356
Inventory, beginning of year.....	7,090	1,149	708,723	16,682	168,753	487,836	35,452
Cost of labor.....	13,110	94,927	33,507	2,615	13,476	5,964	11,452
Purchases.....	209,361	8,076	926,533	34,496	497,471	375,447	19,119
Materials and supplies.....	29,143	15,249	167,264	1,297	76,685	84,665	4,617
Other costs.....	487,682	45,450	1,198,973	16,890	406,026	526,951	249,106
Inventory, end of year.....	9,643	2,791	720,209	18,240	236,179	434,402	31,389
Advertising expenses.....	249,851	14,458	632,648	7,604	576,530	9,378	39,136
Bad debts from sales or services.....	23,052	46	16,234	462	10,288	4,433	1,050
Car and truck expenses.....	819,923	195,167	1,626,763	17,483	1,489,102	18,316	101,863
Commissions.....	636,608	79,526	1,309,966	68,172	1,168,722	33,173	39,899
Depreciation.....	1,640	481	12,573	537	11,634	86	317
Depreciation.....	274,184	69,052	538,179	53,669	416,680	19,316	48,513
Employee benefit programs.....	65,357	4,636	30,624	3,496	24,757	419	1,952
Insurance.....	198,266	25,114	170,934	16,305	127,376	5,943	21,310
Legal and professional services.....	87,005	12,588	202,249	8,726	146,886	18,603	28,034
Meals and entertainment deducted.....	283,980	42,885	351,664	2,132	338,193	2,328	9,011
Mortgage interest.....	62,542	2,579	173,317	49,565	61,124	31,823	30,805
Other interest paid on business indebtedness.....	107,520	3,376	131,192	17,542	91,784	13,560	8,306
Office expenses.....	294,111	30,521	502,636	3,780	457,789	4,399	36,667
Pension and profit-sharing plans.....	13,653	3,479	8,008	541	6,223	77	1,167
Rent on machinery and equipment.....	152,850	12,114	93,994	1,456	87,100	666	4,771
Rent on business property.....	463,837	21,550	381,671	17,886	296,666	2,956	64,163
Repairs.....	66,737	9,619	153,904	31,338	86,583	4,392	31,591
Supplies.....	143,447	26,204	220,964	9,539	182,569	4,813	24,044
Net salaries and wages.....	1,295,541	76,284	384,535	31,849	241,231	12,722	98,733
Taxes paid.....	157,914	18,999	180,290	38,366	91,451	17,334	33,140
Travel.....	182,720	52,999	135,097	3,282	120,893	1,348	9,574
Utilities.....	432,887	45,171	464,769	38,408	355,665	10,993	59,703
Home office business deductions.....	44,781	13,611	51,345	1,300	40,566	386	9,093
Other business deductions.....	963,733	203,472	1,809,160	33,252	1,609,559	64,026	102,323
Net income ^{1,2}	7,530,326	925,356	10,485,743	238,648	9,190,088	430,443	626,565
Returns with Schedule C-EZ:							
Number of returns.....	39,383	3,677	37,927	1,970	30,701	47	5,209
Business receipts.....	167,727	24,683	176,695	5,321	154,321	140	18,912
Total deductions.....	17,691	4	27,597	2	24,574	53	2,968
Net income.....	150,036	24,678	149,098	5,319	129,748	86	13,944

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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			Total	Personal services		
		Total	Hotels, motels, and tourist courts	Other lodging places		Coin-operated laundry and dry cleaning	Other cleaning, including laundry, dry cleaning, etc.	Photographic portrait studios
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	7,718,150	43,187	31,794	11,393	1,177,758	19,384	60,834	55,875
Business receipts, total ¹	260,305,190	5,000,841	4,473,834	527,007	27,604,865	1,278,717	3,100,332	2,220,058
Income from sales and operations ¹	256,059,660	4,872,126	4,352,468	519,658	27,118,188	1,275,326	3,093,432	2,219,559
Other business income.....	4,245,530	128,715	121,366	*7,349	486,678	3,391	6,900	*499
Business deductions, total ^{1,2}	167,894,180	4,994,472	4,450,937	543,534	19,608,961	1,189,963	2,477,258	1,865,989
Cost of sales and operations.....	37,617,261	616,780	564,311	52,468	5,365,131	155,590	401,848	637,822
Inventory, beginning of year.....	3,163,609	71,373	67,558	*3,814	414,610	*938	6,470	36,837
Cost of labor.....	3,763,489	101,191	101,191	--	772,669	*73,173	124,850	*56,399
Purchases.....	22,837,211	413,043	369,798	*43,245	3,262,281	17,280	107,736	321,397
Materials and supplies.....	5,681,321	25,629	22,141	*3,488	866,909	58,253	100,937	162,192
Other costs.....	5,477,785	95,431	89,503	*5,928	522,015	*9,957	70,193	94,313
Inventory, end of year.....	3,306,154	89,887	85,881	*4,006	473,353	*4,012	8,339	33,316
Advertising expenses.....	2,812,380	133,250	129,381	3,869	426,202	8,116	85,801	53,231
Bad debts from sales or services.....	257,255	3,580	3,339	*241	22,967	*518	*1,637	*1,162
Car and truck expenses.....	9,135,416	58,055	41,370	16,685	1,062,337	17,368	123,802	92,525
Commissions.....	2,467,600	21,969	21,505	*484	286,112	*11,463	11,030	41,660
Depletion.....	20,983	883	*865	*18	*466	--	*142	--
Depreciation.....	10,079,983	619,690	554,601	65,089	1,027,572	119,827	115,763	144,241
Employee benefit programs.....	633,757	13,861	13,414	*447	28,143	*890	3,976	*957
Insurance.....	4,834,574	146,697	135,510	11,187	414,396	30,983	92,335	20,970
Legal and professional services.....	3,006,730	51,260	43,353	7,907	210,198	10,621	22,689	19,614
Meals and entertainment deducted.....	1,939,039	7,763	6,735	1,028	131,910	*382	2,165	25,664
Mortgage interest.....	1,821,545	545,149	481,624	63,525	137,514	15,802	13,844	*5,583
Other interest paid on business indebtedness.....	1,674,892	115,481	112,146	3,335	150,589	31,346	22,546	10,402
Office expenses.....	4,338,765	30,592	27,120	3,473	268,445	5,982	25,612	51,483
Pension and profit-sharing plans.....	449,260	1,919	*1,912	*7	8,056	*215	*1,025	*475
Rent on machinery and equipment.....	1,911,634	28,433	19,497	*8,937	307,152	18,822	54,351	30,993
Rent on business property.....	9,998,940	98,695	84,800	13,895	1,957,391	214,115	230,776	120,225
Repairs.....	2,670,316	220,938	201,404	19,534	348,382	38,717	50,042	15,998
Supplies.....	7,379,986	179,408	161,101	18,307	1,238,933	44,119	144,300	118,004
Net salaries and wages.....	23,383,983	690,983	577,250	113,733	2,154,366	116,253	546,474	89,331
Taxes paid.....	4,663,454	333,300	307,070	26,230	551,114	34,678	97,000	48,589
Travel.....	3,048,838	14,063	10,431	3,632	266,563	667	4,545	44,085
Utilities.....	6,863,827	488,600	438,228	50,372	1,186,859	240,010	198,118	51,736
Home office business deductions.....	2,063,527	*34,222	*33,185	*1,037	237,363	*2,001	*6,882	59,079
Other business deductions.....	24,330,864	534,812	476,697	58,115	1,758,565	71,471	220,332	181,423
Net income less deficit ^{1,2}	92,431,030	10,106	26,633	-16,527	7,996,061	88,758	623,076	354,069
Net income ^{1,2}	99,379,993	471,189	422,685	48,504	8,823,021	122,406	663,477	457,107
Deficit ²	6,948,962	461,083	396,052	65,031	826,960	33,648	40,401	103,038

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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			Total	Personal services		
		Total	Hotels, motels, and tourist courts	Other lodging places		Coin-operated laundry and dry cleaning	Other cleaning, including laundry, dry cleaning, etc.	Photographic portrait studios
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
BUSINESSES WITH NET INCOME								
Number of returns ¹	6,115,874	24,635	18,514	6,120	938,166	11,173	48,244	40,195
Business receipts, total ¹	239,563,282	3,233,488	2,976,694	258,792	24,953,586	1,008,929	2,853,942	2,020,540
Income from sales and operations ¹	235,725,787	3,179,940	2,925,138	254,802	24,530,756	1,007,568	2,847,079	2,020,539
Other business income.....	3,837,496	53,545	51,555	*1,990	422,830	*1,361	*6,863	*1
Business deductions, total ^{1,2}	140,204,387	2,765,705	2,557,417	208,288	16,130,561	888,520	2,190,465	1,583,433
Cost of sales and operations.....	31,847,929	338,038	310,052	*27,985	4,818,203	145,220	316,846	602,381
Inventory, beginning of year.....	2,144,870	24,507	24,507	—	258,942	*586	6,389	*21,156
Cost of labor.....	3,163,268	*42,142	*42,142	—	605,274	*73,173	95,332	*56,003
Purchases.....	19,074,246	243,285	215,622	*27,663	2,826,697	*8,796	75,913	*312,403
Materials and supplies.....	4,850,261	15,906	15,906	—	742,325	55,704	99,448	138,613
Other costs.....	4,941,319	49,069	48,747	*323	479,801	*7,912	47,960	*94,206
Inventory, end of year.....	2,326,034	36,871	36,871	—	294,838	*950	8,196	*20,000
Advertising expenses.....	2,218,537	63,600	61,905	1,696	325,926	5,833	58,944	44,854
Bad debts from sales or services.....	138,196	1,442	1,353	*89	21,098	*365	*1,586	*1,032
Car and truck expenses.....	7,371,414	34,528	28,176	6,352	890,837	11,967	118,440	79,045
Commissions.....	2,069,731	14,217	13,808	*409	265,238	*10,881	10,881	36,109
Depletion.....	15,975	*34	*16	*18	*461	—	*142	—
Depreciation.....	7,506,933	322,823	303,045	19,778	748,899	69,762	104,036	119,697
Employee benefit programs.....	571,699	8,667	8,463	*204	17,349	*361	3,804	*954
Insurance.....	4,240,183	91,928	86,131	5,798	341,660	21,983	85,770	16,163
Legal and professional services.....	2,478,191	26,151	24,429	1,723	149,822	5,676	20,490	5,316
Meals and entertainment deducted.....	1,609,380	6,241	5,559	*682	103,173	*150	2,127	17,095
Mortgage interest.....	1,177,676	244,331	225,804	18,527	89,541	*10,140	8,437	*5,543
Other interest paid on business indebtedness.....	1,303,525	53,935	52,963	*972	119,117	24,890	21,379	10,160
Office expenses.....	3,740,117	14,955	13,314	1,641	208,890	3,634	23,064	42,391
Pension and profit-sharing plans.....	442,507	*1,178	*1,176	—	5,938	*215	*1,025	*360
Rent on machinery and equipment.....	1,471,902	11,665	11,636	*29	222,559	*12,156	50,746	*5,490
Rent on business property.....	8,647,206	76,413	70,806	*5,607	1,595,145	156,872	220,653	72,412
Repairs.....	2,058,608	124,980	119,942	5,039	271,760	24,465	45,305	9,309
Supplies.....	6,075,812	118,547	113,176	5,370	1,020,524	26,242	133,690	94,311
Net salaries and wages.....	20,996,785	414,659	377,668	36,991	1,875,917	95,048	489,433	79,999
Taxes paid.....	3,980,106	189,333	178,274	11,059	473,663	26,621	83,291	40,904
Travel.....	2,400,554	6,319	5,961	*357	188,808	*335	3,850	37,113
Utilities.....	5,549,433	308,974	288,722	20,252	934,541	174,205	178,141	44,515
Home office business deductions.....	1,674,549	*1,121	*85	*1,037	191,130	*2,001	*6,882	49,107
Other business deductions.....	20,137,013	287,541	250,868	36,674	1,385,134	57,477	201,284	148,435
Net income ^{1,2}	99,379,993	471,189	422,685	48,504	8,823,021	122,406	663,477	457,107
Returns with Schedule C-EZ:								
Number of returns.....	1,114,584	*2,347	*2,347	—	141,764	*7	*4,902	*3,511
Business receipts.....	3,801,850	*12,434	*12,434	—	475,321	*7	*6,340	*2,240
Total deductions.....	489,372	*4,088	*4,088	—	65,235	*7	*221	*737
Net income.....	3,312,279	*8,346	*8,346	—	410,087	—	*6,120	*1,503

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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			Total	Business services		
	Beauty shops	Barber shops	All other personal services		Advertising, except direct mail	Janitorial and related services to buildings	All other business services
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	395,128	60,284	586,253	1,819,590	61,720	454,918	1,302,951
Business receipts, total ¹	8,454,446	1,327,517	11,223,796	39,994,976	2,916,414	5,471,322	31,807,240
Income from sales and operations ¹	8,340,144	1,316,333	10,873,393	39,395,736	2,903,762	5,430,907	31,061,067
Other business income.....	114,301	*11,184	350,403	599,240	12,652	40,415	546,173
Business deductions, total ^{1,2}	5,960,711	811,686	7,303,357	28,525,266	2,441,622	3,520,481	22,563,184
Cost of sales and operations.....	1,227,650	77,257	2,884,965	8,849,062	1,226,399	456,259	7,166,404
Inventory, beginning of year.....	103,279	*15,247	251,838	554,221	10,117	3,960	540,144
Cost of labor.....	366,853	—	151,394	830,780	48,566	163,803	618,411
Purchases.....	548,375	39,386	2,228,107	5,130,639	698,400	67,515	4,364,724
Materials and supplies.....	293,105	*4,767	247,656	1,053,151	57,980	121,688	873,484
Other costs.....	31,031	*26,673	289,847	1,834,383	420,372	102,194	1,311,816
Inventory, end of year.....	114,992	*8,817	303,877	554,112	9,036	*2,901	542,174
Advertising expenses.....	125,575	15,816	137,664	482,644	51,417	47,448	383,779
Bad debts from sales or services.....	2,131	*2,248	15,270	78,429	*3,592	*834	74,002
Car and truck expenses.....	175,233	23,267	630,122	2,253,009	128,959	521,613	1,602,437
Commissions.....	73,930	*44,116	103,913	701,252	51,084	41,870	608,298
Depletion.....	*309	—	*15	1,713	*10	—	1,704
Depreciation.....	240,562	55,774	351,404	1,999,873	96,451	184,898	1,718,523
Employee benefit programs.....	11,328	*21	10,971	52,322	3,919	4,395	44,008
Insurance.....	104,775	18,738	146,596	572,742	17,456	162,524	392,762
Legal and professional services.....	63,101	8,916	85,257	339,191	24,032	30,477	284,662
Meals and entertainment deducted.....	18,787	*4,773	80,139	286,174	35,026	8,504	242,644
Mortgage interest.....	70,082	*7,235	24,968	138,285	*5,038	*3,974	129,272
Other interest paid on business indebtedness.....	35,061	*3,195	48,040	296,400	9,173	23,167	264,060
Office expenses.....	60,772	5,342	119,254	613,807	41,798	51,818	520,192
Pension and profit-sharing plans.....	*1,183	—	3,158	19,718	*340	*501	18,878
Rent on machinery and equipment.....	131,523	34,839	36,624	315,320	9,787	30,395	275,138
Rent on business property.....	1,044,245	111,908	236,124	891,098	73,173	27,009	790,916
Repairs.....	144,216	13,694	85,715	486,857	11,706	69,491	405,659
Supplies.....	515,410	49,895	367,206	1,219,452	83,459	284,454	851,540
Net salaries and wages.....	863,411	156,629	382,268	2,735,819	77,643	762,776	1,895,400
Taxes paid.....	178,995	30,249	161,603	531,474	30,947	83,245	417,283
Travel.....	40,519	*1,847	173,901	487,429	26,932	13,276	447,222
Utilities.....	407,678	56,459	232,859	890,439	65,110	107,432	717,897
Home office business deductions.....	40,589	*1,604	127,208	339,683	21,719	39,664	278,299
Other business deductions.....	364,644	84,258	836,436	3,798,388	342,855	512,885	2,942,648
Net income less deficit ^{1,2}	2,493,735	515,831	3,920,593	11,483,389	475,479	1,950,841	9,057,049
Net income ^{1,2}	2,714,359	559,643	4,306,029	12,903,186	566,301	2,113,912	10,222,973
Deficit ²	220,625	*43,812	385,437	1,419,817	90,822	163,071	1,165,824

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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		
	Beauty shops	Barber shops	All other personal services	Total	Advertising, except direct mail	Janitorial and related services to buildings	All other business services
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH NET INCOME							
Number of returns ¹	326,200	50,522	463,833	1,442,290	44,282	412,774	985,233
Business receipts, total ¹	7,491,220	1,221,743	10,357,211	35,339,173	2,648,179	5,188,848	27,502,146
Income from sales and operations ¹	7,381,760	1,210,559	10,063,249	34,766,380	2,635,640	5,150,084	26,980,656
Other business income.....	109,460	*11,184	293,962	572,793	12,539	38,764	521,491
Business deductions, total ^{1,2}	4,776,861	662,101	6,051,182	22,449,898	2,081,878	3,074,936	17,293,084
Cost of sales and operations.....	930,617	69,501	2,553,637	7,135,787	1,151,049	390,995	5,593,744
Inventory, beginning of year.....	59,618	*5,723	165,471	373,300	*9,429	*3,372	360,499
Cost of labor.....	281,097	—	99,669	655,962	*40,927	155,218	459,817
Purchases.....	405,921	*38,372	1,985,293	4,128,677	679,819	64,589	3,384,268
Materials and supplies.....	223,066	*2,355	223,139	804,799	48,559	70,135	686,105
Other costs.....	24,915	*26,673	278,134	1,556,409	380,702	99,408	1,076,299
Inventory, end of year.....	64,000	*3,623	198,069	383,360	*8,388	*1,727	373,245
Advertising expenses.....	98,106	11,751	106,437	335,247	48,176	35,565	251,506
Bad debts from sales or services.....	2,014	*2,248	13,851	32,490	*3,592	*834	28,063
Car and truck expenses.....	143,528	10,427	527,432	1,797,178	81,986	465,065	1,250,128
Commissions.....	72,962	*43,614	90,792	563,089	48,730	41,051	473,308
Depletion.....	*309	—	*11	1,669	*9	—	1,660
Depreciation.....	179,830	20,934	254,839	1,393,422	61,048	163,818	1,168,556
Employee benefit programs.....	8,223	*21	3,986	42,244	3,919	3,503	34,822
Insurance.....	85,840	14,630	117,274	464,359	13,733	144,462	306,164
Legal and professional services.....	54,159	6,876	57,306	259,347	21,669	24,686	212,991
Meals and entertainment deducted.....	14,901	*2,427	66,472	216,987	17,850	8,196	190,940
Mortgage interest.....	44,401	*6,748	14,272	101,631	*458	*3,302	97,871
Other interest paid on business indebtedness.....	26,085	*3,195	33,408	196,851	8,373	16,573	171,905
Office expenses.....	42,452	3,880	93,470	473,218	31,102	40,982	401,133
Pension and profit-sharing plans.....	*1,180	—	3,158	19,107	*340	*501	18,266
Rent on machinery and equipment.....	93,423	34,839	25,905	211,624	7,200	22,328	182,095
Rent on business property.....	870,031	94,838	180,340	678,151	60,108	18,122	599,921
Repairs.....	106,626	12,382	73,654	369,652	8,048	65,120	296,483
Supplies.....	451,032	39,921	275,328	939,583	47,571	265,880	626,131
Net salaries and wages.....	710,583	144,006	356,848	2,286,040	60,945	665,479	1,559,616
Taxes paid.....	149,394	29,546	143,907	425,187	26,617	74,665	323,905
Travel.....	34,317	*888	112,306	361,835	16,497	10,919	334,419
Utilities.....	314,511	47,588	175,581	679,241	50,288	90,279	536,674
Home office business deductions.....	31,632	*1,604	99,904	273,777	17,006	29,989	226,782
Other business deductions.....	291,703	56,648	629,587	3,048,169	291,965	441,051	2,315,153
Net income ^{1,2}	2,714,359	559,643	4,306,029	12,903,186	566,301	2,113,912	10,222,973
Returns with Schedule C-EZ:							
Number of returns.....	24,325	*3,706	105,314	355,744	*8,998	127,328	219,418
Business receipts.....	104,814	*9,288	352,632	1,072,142	*13,605	373,062	685,475
Total deductions.....	19,003	*3,590	41,677	144,686	*3,597	51,571	89,518
Net income.....	85,811	*5,698	310,955	927,456	*10,008	321,491	595,957

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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						
	Automotive 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 ¹	367,467	285,686	81,781	254,098	634,458	357,408	277,049
Business receipts, total ¹	22,420,562	18,471,707	3,948,855	8,896,570	14,405,086	5,782,709	8,622,377
Income from sales and operations ¹	22,196,778	18,303,895	3,892,883	8,631,741	14,032,351	5,598,139	8,434,212
Other business income.....	223,784	167,812	55,972	64,829	372,735	184,570	188,165
Business deductions, total ^{1,2}	20,167,252	16,685,529	3,481,724	6,889,855	11,331,960	3,851,594	7,480,365
Cost of sales and operations.....	9,732,349	8,362,470	1,369,880	3,415,372	2,356,615	517,827	1,838,788
Inventory, beginning of year.....	934,439	794,562	139,876	323,099	409,870	73,607	336,263
Cost of labor.....	678,546	569,018	109,528	193,360	111,196	*6,259	104,937
Purchases.....	7,338,873	6,404,444	934,429	2,284,097	1,717,303	412,765	1,304,537
Materials and supplies.....	1,403,701	1,179,929	223,772	807,338	122,038	49,924	72,115
Other costs.....	282,346	211,095	71,250	146,368	456,736	68,155	388,581
Inventory, end of year.....	905,554	796,579	108,975	338,890	460,527	92,883	367,644
Advertising expenses.....	287,648	251,820	35,826	102,501	229,504	90,977	138,528
Bad debts from sales or services.....	18,001	16,425	1,575	8,714	9,945	1,199	8,746
Car and truck expenses.....	493,656	387,734	125,922	504,606	751,140	356,791	394,349
Commissions.....	75,434	50,650	24,784	29,823	366,761	237,643	129,118
Depletion.....	*23	*1	*22	*1	277	*218	59
Depreciation.....	996,380	712,529	283,851	347,116	1,086,332	380,121	706,211
Employee benefit programs.....	50,711	47,609	3,102	6,497	21,113	1,247	19,866
Insurance.....	539,677	395,033	144,644	152,886	186,521	46,247	140,274
Legal and professional services.....	152,304	107,262	45,042	48,901	228,277	127,522	100,755
Meals and entertainment deducted.....	35,443	27,831	7,611	32,669	208,711	120,703	88,008
Mortgage interest.....	187,284	134,715	52,569	65,834	90,489	3,831	86,658
Other interest paid on business indebtedness.....	163,770	107,061	56,709	61,688	91,844	20,500	71,343
Office expenses.....	185,210	146,800	38,410	84,733	147,407	67,758	79,649
Pension and profit-sharing plans.....	*4,048	*3,960	*88	*592	2,846	1,046	1,800
Rent on machinery and equipment.....	237,988	200,424	37,564	52,240	123,235	56,466	66,769
Rent on business property.....	886,047	750,200	135,848	248,649	634,571	143,311	491,260
Repairs.....	340,128	197,515	142,613	89,832	226,878	60,368	166,510
Supplies.....	694,898	609,844	85,044	362,942	432,157	214,166	217,990
Net salaries and wages.....	2,337,057	2,017,001	320,056	358,130	720,263	104,300	615,963
Taxes paid.....	623,917	532,845	91,072	184,106	205,529	26,684	178,846
Travel.....	25,988	19,148	6,840	26,730	400,413	217,709	182,703
Utilities.....	686,415	543,424	142,991	321,173	362,534	107,764	254,771
Home office business deductions.....	22,062	*10,385	*11,677	36,923	110,353	71,699	38,654
Other business deductions.....	1,373,632	1,056,302	317,330	353,899	2,307,512	856,516	1,450,996
Net income less deficit ^{1,2}	2,253,576	1,788,165	467,411	1,834,565	3,072,200	1,930,951	1,141,249
Net income ^{1,2}	2,847,215	2,264,002	583,213	1,993,012	4,422,910	2,515,024	1,907,885
Deficit ²	593,639	477,837	115,801	158,447	1,350,709	584,073	766,636

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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						
	Automotive 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 NET INCOME							
Number of returns ¹	257,294	182,928	64,366	190,819	386,098	213,426	172,672
Business receipts, total ¹	18,674,395	15,150,290	3,524,105	8,140,183	12,073,041	5,191,523	6,881,518
Income from sales and operations ¹	18,460,479	14,988,281	3,472,198	8,080,267	11,822,336	5,049,180	6,773,156
Other business income.....	213,916	162,009	51,907	59,916	250,705	142,343	108,362
Business deductions, total ^{1,2}	15,827,341	12,886,288	2,941,053	6,147,171	7,849,853	2,676,437	4,973,417
Cost of sales and operations.....	7,992,731	6,689,255	1,303,476	3,139,517	1,900,088	456,801	1,443,287
Inventory, beginning of year.....	609,163	516,717	92,447	239,705	260,337	26,627	233,710
Cost of labor.....	587,825	480,162	*107,664	183,953	87,151	*5,850	81,301
Purchases.....	6,064,641	5,145,202	919,439	2,060,777	1,377,783	355,723	1,022,040
Materials and supplies.....	1,131,604	922,346	209,258	768,256	90,659	41,346	49,314
Other costs.....	263,264	192,211	71,054	136,797	406,186	66,062	340,124
Inventory, end of year.....	663,767	567,382	96,385	249,872	322,007	38,806	283,201
Advertising expenses.....	212,310	185,735	26,575	80,609	148,850	53,036	95,814
Bad debts from sales or services.....	12,124	10,932	1,193	7,797	3,269	1,078	2,211
Car and truck expenses.....	362,465	258,793	103,671	430,433	467,172	217,736	249,436
Commissions.....	56,396	31,662	24,734	29,404	282,505	194,721	87,783
Depreciation.....	*22	—	*22	*1	*228	*218	*10
Depreciation.....	703,186	526,137	177,049	277,687	576,313	203,496	372,818
Employee benefit programs.....	49,678	46,655	3,024	6,080	17,701	904	16,797
Insurance.....	428,225	320,972	107,253	142,614	118,600	29,913	88,687
Legal and professional services.....	113,706	74,695	39,011	40,241	163,041	94,878	68,163
Meals and entertainment deducted.....	29,310	22,542	6,768	24,717	141,121	75,524	65,597
Mortgage interest.....	125,782	85,272	40,511	56,452	17,514	3,607	13,906
Other interest paid on business indebtedness.....	124,933	84,561	40,372	54,569	56,254	11,033	45,221
Office expenses.....	147,272	115,974	31,298	66,228	101,664	49,943	51,721
Pension and profit-sharing plans.....	*4,048	*3,960	*88	*526	2,839	1,046	1,792
Rent on machinery and equipment.....	139,722	102,209	37,513	48,069	86,689	37,813	48,876
Rent on business property.....	696,944	576,218	120,726	230,409	461,786	102,008	359,778
Repairs.....	257,766	152,458	105,308	74,323	121,754	35,509	86,246
Supplies.....	478,449	408,050	70,399	273,494	280,020	125,599	154,420
Net salaries and wages.....	1,809,726	1,573,404	236,323	341,985	561,604	91,082	470,522
Taxes paid.....	498,898	431,575	67,323	163,231	144,805	22,379	122,426
Travel.....	19,244	12,509	6,734	19,455	249,736	130,267	119,469
Utilities.....	495,620	388,905	106,715	292,121	228,724	72,243	156,481
Home office business deductions.....	*20,980	*9,303	*11,677	22,035	87,215	50,446	36,770
Other business deductions.....	1,032,209	759,573	272,636	315,876	1,401,923	596,498	805,425
Net income ^{1,2}	2,847,215	2,264,002	583,213	1,993,012	4,422,910	2,515,024	1,907,885
Returns with Schedule C-EZ:							
Number of returns.....	29,593	26,339	*3,254	16,145	61,023	34,364	26,659
Business receipts.....	181,735	175,830	*5,906	47,259	126,413	86,039	40,374
Total deductions.....	17,194	16,539	*654	9,299	30,730	18,981	11,750
Net income.....	164,542	159,291	*5,251	37,960	95,683	67,058	28,624

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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 ¹	776,057	212,145	97,925	465,987	300,922	248,882	297,991	66,117	1,731,824	265,262
Business receipts, total ¹	70,656,135	28,503,400	20,579,409	21,573,325	24,069,720	2,362,999	6,461,965	2,647,400	35,984,069	2,434,914
Income from sales and operations ¹	69,956,496	28,049,641	20,477,153	21,429,702	23,537,543	2,238,757	6,414,071	2,552,188	35,113,683	2,399,043
Other business income.....	699,639	453,759	102,257	143,623	532,177	124,242	47,894	95,212	870,386	35,871
Business deductions, total ^{1,2}	37,723,044	12,452,574	12,951,063	12,319,407	12,770,571	1,724,832	3,807,537	1,208,604	19,161,825	1,591,886
Cost of sales and operations.....	3,551,322	497,417	1,326,694	1,727,211	494,727	123,501	220,830	74,273	2,817,298	729,530
Inventory, beginning of year.....	188,271	26,321	26,217	135,734	27,074	20,201	5,205	*10,223	205,025	177,742
Cost of labor.....	537,191	96,112	216,746	224,333	77,525	*3,165	*14,609	*1,632	441,626	*7,726
Purchases.....	1,281,789	51,310	139,094	1,091,385	80,214	93,599	24,282	*748	1,210,342	444,572
Materials and supplies.....	793,898	146,563	405,825	241,510	33,171	19,971	12,998	*29,090	513,426	62,443
Other costs.....	954,279	210,467	560,340	183,472	300,914	17,113	168,559	*33,748	665,894	241,322
Inventory, end of year.....	204,106	33,355	21,528	149,223	24,172	30,549	4,821	*1,168	219,015	204,276
Advertising expenses.....	510,304	107,294	148,829	254,181	330,089	35,166	63,638	16,522	194,912	21,171
Bad debts from sales or services.....	41,479	4,442	13,784	23,253	18,885	*2,366	*3,902	*862	48,125	*914
Car and truck expenses.....	1,072,784	325,144	119,409	628,230	510,485	141,241	307,795	83,366	1,896,942	155,154
Commissions.....	356,541	100,635	75,064	180,842	137,044	44,491	21,816	*5,039	421,318	7,908
Depreciation.....	2,695	782	*489	*1,425	4,556	*1,807	*12	*16	8,533	*582
Depreciation.....	1,880,926	592,981	688,688	599,258	483,245	133,343	294,864	90,845	1,119,797	28,709
Employee benefit programs.....	280,644	112,094	93,841	74,708	71,403	*2,918	30,385	*1,681	74,079	*8,984
Insurance.....	1,886,706	1,014,392	425,069	447,245	461,215	28,538	98,475	27,838	318,885	28,581
Legal and professional services.....	930,648	428,634	223,356	278,658	370,134	28,692	52,119	63,238	531,768	33,626
Meals and entertainment deducted.....	333,454	122,153	86,650	124,651	250,034	27,422	70,119	42,425	512,915	20,793
Mortgage interest.....	384,526	81,691	123,555	179,279	93,426	*14,157	14,757	4,574	145,551	*3,862
Other interest paid on business indebtedness.....	418,239	100,646	183,691	133,902	118,087	6,018	66,343	9,344	177,089	3,077
Office expenses.....	1,317,895	502,895	403,466	411,533	759,777	61,602	194,525	65,464	609,307	20,098
Pension and profit-sharing plans.....	284,202	140,447	110,833	33,123	63,401	*1,471	7,589	*933	56,485	*496
Rent on machinery and equipment.....	423,410	142,200	118,274	162,936	133,809	34,736	53,499	10,552	191,260	38,066
Rent on business property.....	2,862,023	1,037,696	862,758	961,569	1,151,105	125,446	343,519	140,196	860,200	23,920
Repairs.....	482,543	133,168	171,961	177,414	127,987	26,827	71,266	18,247	230,427	29,320
Supplies.....	1,947,108	568,600	881,149	497,358	248,330	83,782	140,560	37,366	831,061	46,869
Net salaries and wages.....	8,914,285	2,898,278	3,757,331	2,258,676	2,788,520	179,439	753,965	71,197	1,679,959	73,165
Taxes paid.....	1,350,929	443,796	506,737	400,396	367,543	33,334	111,606	16,917	353,685	14,663
Travel.....	392,839	155,489	79,750	157,600	188,075	49,102	53,704	37,161	1,107,772	18,627
Utilities.....	1,317,708	432,502	382,477	502,729	635,239	74,921	177,918	51,980	670,040	40,264
Home office business deductions.....	131,817	24,393	*4,061	103,363	47,886	47,764	48,156	34,694	972,606	*638
Other business deductions.....	6,605,045	2,478,305	2,157,784	1,968,956	2,907,074	394,312	578,986	299,956	3,418,683	229,453
Net income less deficit ^{1,2}	32,935,728	16,055,031	7,628,347	9,252,350	11,299,219	638,167	2,654,428	1,438,836	16,814,773	843,274
Net income ^{1,2}	33,331,169	16,171,419	7,652,360	9,507,389	11,654,827	772,828	2,743,224	1,481,453	17,935,959	1,016,196
Deficit ²	395,440	116,388	24,013	255,039	355,609	134,660	88,796	42,617	1,121,185	172,922

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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									
	Medical and health services				Legal services	Educational services	Accounting, auditing, and bookkeeping	Counseling, except health	Other services	Nature of business not allocable
	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 NET INCOME										
Number of returns ¹	682,270	190,262	95,163	396,845	250,757	192,140	269,413	53,831	1,428,382	203,701
Business receipts, total ¹	69,011,010	28,148,535	20,421,144	20,441,331	23,435,500	2,047,493	6,227,035	2,580,155	33,848,225	2,193,580
Income from sales and operations ¹	68,343,667	27,717,817	20,319,006	20,306,844	22,910,370	1,931,940	6,182,957	2,490,844	33,025,850	2,164,711
Other business income.....	667,343	430,718	102,138	134,487	525,130	*115,552	44,078	89,311	822,375	28,869
Business deductions, total ^{1,2}	35,683,555	11,981,312	12,768,784	10,933,460	11,780,435	1,274,665	3,483,810	1,098,742	15,912,650	1,177,384
Cost of sales and operations.....	3,396,884	476,349	1,322,531	1,598,004	482,848	107,514	203,420	74,273	2,458,626	595,917
Inventory, beginning of year.....	175,576	24,585	23,018	127,972	26,918	18,579	2,869	*10,223	144,751	134,301
Cost of labor.....	513,425	88,828	216,746	207,851	76,649	*384	*14,609	*1,832	394,260	*3,019
Purchases.....	1,199,834	50,878	138,186	1,010,771	76,933	84,881	12,803	*748	997,207	381,258
Materials and supplies.....	779,753	144,625	404,108	231,021	30,393	*16,513	*11,289	*29,090	429,672	*51,202
Other costs.....	907,315	198,699	558,803	149,814	295,970	15,937	162,587	*33,748	634,238	178,980
Inventory, end of year.....	179,020	31,266	18,329	129,424	24,015	28,782	*737	*1,168	141,499	152,843
Advertising expenses.....	483,270	106,284	146,483	230,503	310,104	28,823	58,630	14,755	156,414	10,673
Bad debts from sales or services.....	30,906	4,433	13,784	12,690	8,562	*1,923	*2,206	*862	15,497	*914
Car and truck expenses.....	964,468	310,087	114,519	539,862	432,498	103,981	264,199	67,312	1,556,342	107,942
Commissions.....	297,675	74,835	64,544	158,296	131,484	42,449	19,963	*5,039	362,272	*6,295
Depreciation.....	1,775	781	*489	*505	3,631	*1,807	*12	*16	6,319	*580
Depreciation.....	1,766,471	570,583	670,013	525,874	443,525	72,583	262,604	74,681	864,740	12,094
Employee benefit programs.....	265,289	111,567	93,780	59,942	67,257	*1,697	30,287	*1,654	63,796	*8,984
Insurance.....	1,817,719	998,041	418,967	400,711	433,384	20,975	86,258	26,085	268,375	22,888
Legal and professional services.....	857,248	403,178	211,806	242,263	320,697	22,317	48,232	58,788	418,602	24,091
Meals and entertainment deducted.....	315,392	118,357	83,798	113,237	228,731	18,247	63,849	32,044	429,567	13,772
Mortgage interest.....	336,030	81,223	122,813	131,995	76,732	*7,062	10,755	4,570	107,276	*1,619
Other interest paid on business indebtedness.....	387,442	95,517	180,894	111,031	107,242	3,730	59,014	9,344	131,095	2,667
Office expenses.....	1,259,912	494,075	400,736	365,102	695,255	50,601	182,144	55,979	484,000	9,582
Pension and profit-sharing plans.....	282,532	138,823	110,633	33,076	61,203	*1,471	7,589	*933	55,146	*496
Rent on machinery and equipment.....	399,844	139,993	109,877	149,974	117,940	26,115	51,154	9,446	147,076	*33,996
Rent on business property.....	2,752,961	1,008,398	849,662	894,901	1,059,263	101,926	300,223	125,727	568,259	18,579
Repairs.....	454,489	128,655	170,927	154,907	111,509	19,046	58,434	17,612	177,285	18,102
Supplies.....	1,857,084	551,489	871,714	433,880	215,987	51,808	124,640	33,385	682,292	36,484
Net salaries and wages.....	8,642,348	2,869,952	3,718,140	2,054,255	2,647,929	143,718	740,739	70,750	1,461,371	58,736
Taxes paid.....	1,299,222	440,018	504,148	355,057	342,535	28,366	98,255	16,343	300,266	12,073
Travel.....	356,590	148,051	72,507	136,032	151,415	31,970	45,993	28,012	941,176	9,667
Utilities.....	1,223,512	415,929	375,441	432,141	581,822	49,449	163,993	47,134	544,302	27,184
Home office business deductions.....	115,925	24,393	*4,061	87,471	47,296	29,424	47,581	32,833	805,231	*373
Other business deductions.....	6,075,595	2,263,802	2,130,953	1,680,840	2,693,118	288,195	526,474	287,245	2,795,534	128,500
Net income ^{1,2}	33,331,169	16,171,419	7,652,360	9,507,389	11,654,827	772,828	2,743,224	1,481,453	17,935,959	1,016,196
Returns with Schedule C-EZ:										
Number of returns.....	90,387	23,603	*4,684	62,101	29,939	49,421	65,533	*6,707	265,979	75,115
Business receipts.....	347,493	130,820	*7,766	208,907	183,885	133,625	160,875	*19,796	1,030,672	188,228
Total deductions.....	42,972	8,498	*5,563	30,611	8,494	22,438	27,186	*3,921	113,127	17,418
Net income.....	304,521	124,322	*2,203	177,995	185,391	111,187	133,687	*15,875	917,545	150,808

¹ Includes returns with Schedule C-EZ attached. Schedule C-EZ was filed for certain small businesses, i.e., those with net income and with receipts of \$25,000 or less and business deductions of \$2,000 or less, with no inventories or employees, and with no deduction for a home office business and no disallowed "passive" activity losses. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

² Total business deductions are before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business 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.